

Publisher's Note

2022 — Release 1

Previous release was 2019-1

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M. Thaw

Taxation of Mutual Fund Trusts and Corporations in Canada

Highlights of this release:

- **Chapter 4 — Taxation of Mutual Fund Trusts:** The entire chapter has been reviewed. Commentary discussing a proposed amendment contained in the 2021 federal budget has been added to Status as Qualified Investments for Registered Plans. Commentary has been added under Requirements of Unit Trust to be a Mutual Fund Trust discussing: “Lawful distribution” citing *Grenon v. The Queen*, and a CRA technical interpretation regarding the 150 beneficiary test.
 - **Appendix:** The Federal *Income Tax Act* and *Income Tax Regulations* have been updated.
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