

# Index

Current to Release 2022-1

(Referenced to section number)

## 90% gross premium test

- *Royal Bank Holding Inc. v. The Queen*, 7.153

## Accrued loss

- *Aragon (Newport) Development Corp. v. The Queen*, 7.2

## Aggressive tax planning, 8

## Allocation rules

- *Veracity Capital Corporation v. The Queen*, 5.83

## Allowable loss, United Kingdom

- *Astall & Another v. HM Revenue & Customs*, 7A.2
- *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
- *Inland Revenue Commissioners v. Scottish Provident Institution*, 7A.2
- *MacNiven (Inspector of Taxes) v. Westmoreland Investments Ltd.*, 7A.2

## Amalgamation, 3.29

- *Conoco Canada Resources Ltd. (formerly Gulf Canada Resources Ltd.) v. The Queen*, 7.9
- *Copthorne Holdings Ltd. v. The Queen*, 5.49
- *Envision Credit Union v. The Queen*, 5.56

## Anti-avoidance provisions, 1.3, 1.6, 5.35

### Anti-avoidance tools, GAAR, United Kingdom

- Code of Practice on Taxation for Banks, 7A.3
- DOTAS, 7A.3
- Purposive Interpretation, 7A.3

- TAARs, 7A.3

## Arrangement, plan of, 3.15

## Artificial loss, 3.2, 7.136

## Artificial transactions, 1.2, 4.6

## Artificiality test, 1.2

## Assets, transfer of, 3.53

## Association de Planification Fiscale et Financiere (APFF), 3.3

## Attribution, 3.3

## Avoidance transaction, 4.6, 4.8

- *Antle v. The Queen*, 5.55
- *Canada Trustco Mortgage Co. v. The Queen*, 5.31
- *Canadian Pacific Ltd. v. The Queen*, 5.20
- *Collins & Aikman Products Co. v. The Queen*, 5.52
- *Deans Knight Income Corporation v. The Queen*, 5.89
- *Garron Family Trust (Trustee of) v. The Queen*, 5.54
- *GTE Venezuela, S.a.r.l. v. The Queen*, 7.103
- *Howe v. The Queen*, 5.32
- *Husky Oil Ltd. v. The Queen*, 5.6
- *Jabs Construction Ltd. v. The Queen*, 5.7
- *McNichol v. The Queen*, 4.8, 5.4
- *OSFC Holdings Ltd. v. The Queen*, 5.10
- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67

## INDEX

- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
  - *Remai Estate v. The Queen*, 5.53
- Avoidance transaction, United Kingdom**
- *Commissioners for HMRC v. Philippa D'Arcy*, 7A.2
  - *Duke of Westminster* principle, 7A.1
  - *Eilbeck v. Rawling*, 7A.1
  - *Floor v. Davis*, 7A.1
  - *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
  - *Inland Revenue Commissioners v. Plummer*, 7A.1
  - *Ramsay* principle, 7A.1, 7A.2
  - *W.T. Ramsay Ltd. v. Inland Revenue Commissioners*, 7A.1
- Avoiding kiddie tax**
- *Doerksen v. The Queen*, 7.77
  - *McClarty Family Trust v. The Queen*, 5.62
- Bibliography, 9**
- Borrowing, 3.1**
- *Jabs Construction Ltd. v. The Queen*, 5.7
- British Columbia Income Tax Act. See Provincial Income Tax Acts**
- Burden of proof, 4.8**
- Business**
- transfer, inter-generational, 5.84, 7.137
- Buy, bump, sell, 3.25.1**
- Buying commissions, etc.,**
- *Canadian Tire Corp. v. The Queen*, 7.69
- Canada Revenue Agency, 1.1**
- Tax Avoidance Group, 2.3
- Canada Trustco Mortgage Co. v. The Queen, 4.1, 4.2, 4.3-4.8, 5.31, 5.36**
- Canada-Germany Income Tax Agreement, 6.3**
- Canada-United States Income Tax Convention, 3.25, 5.3, 6.4(b)**
- Art. X(2)(a), 3.25
  - Art. XIII, 5.3
- Canada-United States Tax Treaty, 6.4(b)**
- Art. XXIX-A, para. 7, 6.4(b), 6.5(b)
  - Overriding, 6.5
- Canadian Charter of Rights and Freedoms**
- s. 7, 4.8, 5.12, 5.37
  - s. 15, 5.9
- Canadian controlled private corporation (CCPC), 3.3**
- Canadian development expense (CDE), 3.1, 3.36**
- Canadian exploration expenses (CEE), 3.1.1, 3.26, 5.1, 5.2**
- Capital contribution, 3.4**
- Capital cost allowance, 5.31**
- Capital dividend**
- account, 7.134
  - *Gladwin Realty Corporation v. The Queen*, 5.92
- Capital expenditure, United Kingdom**
- *Tower MCashback LLP*, 7A.2
- Capital gain recharacterized as a dividend**
- *MacDonald (Dr. Robert G) v. The Queen*, 5.63
- Capital gains**

## INDEX

- 4317653 *Canada Inc. v. The Queen*, 7.148
  - *Alta Energy Luxembourg S.A.R.L. v. The Queen*, 5.86
  - *Bank of Montreal v. The Queen*, 5.90
  - *Gladwin Realty Corporation v. The Queen*, 5.92
  - Conversion of salary into, 3.2
  - Crystallization of, 3.3, 3.29
  - Deduction, 3.3
  - *DEMIL Investments Ltd. v. The Queen*, 7.168
  - *Doerksen v. The Queen*, 7.77
  - *Gendron (Lysanne) v. The Queen*, 7.95
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Iberville Developments Ltd. v. The Queen*, 7.158
  - *Jabs Construction Ltd. v. The Queen*, 5.7
  - *Jobin (Dyane) v. The Queen*, 7.94
  - *Jobin (Richard) v. The Queen*, 7.94
  - *McClarty Family Trust v. The Queen*, 5.62
  - *MIL (Investments) S.A. v. The Queen*, 5.46
  - *To (Jason) v. The Queen*, 7.107
  - Trust, designated by, 3.27
- Capital gains, tax avoidance, United Kingdom**
- *James Albert McLaughlin v. HMRC*, 7A.2
  - *The Trustees of the Eyretel Unapproved Pension Scheme and Others v. HMRC*, 7A.2
- Capital loss**
- *DEMIL Investments Ltd. v. The Queen*, 7.168
  - *Gladwin Realty Corporation v. The Queen*, 5.92
  - *Iberville Developments Ltd. v. The Queen*, 7.158
- Capital loss created in transfer of shares to spousal trust**
- *Donaldson (Robert A.) v. The Queen*, 7.82
  - *Lefebvre (Marvin) v. The Queen*, 7.110
- Cases decided**
- 1207192 *Ontario Ltd. v. The Queen*, 5.59
  - 1245989 *Alberta Ltd. v. The Queen*, 5.82
  - 2763478 *Canada Inc. v. The Queen*, 5.87
  - 3295036 *Canada Inc. c. L'Agence du revenu du Quebec*, 5.88
  - 594710 *British Columbia Ltd. v. The Queen*, 5.81
  - 722540 *Ontario Inc. v. The Queen*, 5.28
  - 9000-6560 *Quebec Inc. v. The Queen*, 5.14
  - *Alberta v. Husky Energy Oil Inc.*, 5.57
  - *Alta Energy Luxembourg S.A.R.L. v. The Queen*, 5.86, 5.98
  - *Antle (Paul) v. The Queen*, 5.55
  - *Bank of Montreal v. The Queen*, 5.90
  - *Birchcliff Energy Ltd. v. The Queen*, 5.74
  - *Brouillette v. The Queen*, 5.33
  - *CHR Investment Corporation v. The Queen*, 5.93
  - *CIT Financial Ltd. v. The Queen*, 4.8, 5.29
  - *Canada Safeway Ltd. v. Alberta*, 5.58
  - *Canada Trustco Mortgage Co. v. The Queen*, 4.1, 4.2, 4.3-4.8, 5.31, 5.36
  - *Canadian Pacific Ltd. v. The Queen*, 4.8, 5.20
  - *CECO Operations Ltd. v. The Queen*, 5.44
  - *Central Supply Co. (1972) Ltd. v. The Queen*, 5.2
  - *Collins & Aikman Products Co. v. The Queen*, 5.52
  - *Collins Family Trust v. Canada (Attorney General)*, 5.96
  - *Copthorne Holdings Ltd. v. The Queen*, 5.96

## INDEX

- *Damis Properties v. The Queen*, 5.101
- *Deans Knight Income Corporation v. The Queen*, 5.89
- *Desmarais v. The Queen*, 5.42
- *Développements Iberville Ltée v. Québec Revenue Agency*, 5.75
- *Donahue Forest Products Inc. v. The Queen*, 5.21
- *Duncan v. The Queen*, 5.22
- *Envision Credit Union v. The Queen*, 5.56
- *Evans v. The Queen*, 4.8, 5.36
- *Fiducie Financière Satoma v. The Queen*, 5.85
- *Fording Coal Ltd. v. The Queen*, 5.1
- *Fraser Milner Casgrain LLP v. M.N.R.*, 5.23
- *Fredette v. The Queen*, 4.8, 5.15
- *Garron Family Trust (Trustee of) v. The Queen*, 5.54
- *Geransky v. The Queen*, 4.6, 5.16
- *Gervais (Guy) v. The Queen*, 5.68
- *Gladwin Realty Corporation v. The Queen*, 5.92
- *Global Equity Fund Ltd. v. The Queen*, 5.61
- *Grant (David) v. The Queen*, 5.45
- *Gregory v. The Queen*, 5.12
- *Grenon (James T.) v. The Queen*, 5.102
- *Gwartz v. The Queen*, 5.66
- *Hill v. The Queen*, 5.24
- *Howe v. The Queen*, 5.32
- *Husky Oil Ltd. v. The Queen*, 5.6
- *Imperial Oil Ltd. v. The Queen*, 5.25
- *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
- *J.K. Engineering Ltd. v. The Queen*, 5.73
- *Jabin Investments Ltd. v. The Queen*, 5.17
- *Jabs Construction Ltd. v. The Queen*, 5.7
- *Kern (Brent) Family Trust v. The Queen*, 5.70
- *Kossow v. The Queen*, 5.41
- *Kyral Investments Inc. v. The Queen*, 5.83
- *Landrus v. The Queen*, 5.50
- *Lehigh Cement Ltd. v. The Queen*, 5.51
- *Lipson (Earl) v. The Queen*, 5.43
- *Loblaw Financial Holdings Inc. v. The Queen*, 5.91, 5.97
- *Longley v. M.N.R.*, 5.8
- *Loyens v. The Queen*, 5.30
- *MIL (Investments) Ltd. v. The Queen*, 5.46
- *MMV Capital Partners v. The Queen*, 5.100
- *MP Western Properties Inc. v. The Queen*, 5.80
- *MacDonald v. The Queen*, 5.63
- *MacKay v. The Queen*, 5.47
- *Magren Holdings Ltd. v. The Queen*, 5.102
- *Mathew v. The Queen*, 5.37
- *McClarty v. The Queen*, 5.62
- *McMullen v. The Queen*, 5.48
- *McNichol v. The Queen*, 4.8, 5.4
- *Michelin Tires (Canada) Ltd. v. M.N.R.*, 5.13
- *Nadeau v. The Queen*, 5.9
- *OGT Holdings Ltd. v. Quebec (Deputy Minister of Revenue)*, 5.40
- *OSFC Holdings Ltd. v. The Queen*, 2.4, 4.7, 4.8, 5.5, 5.10, 5.37
- *Overs v. The Queen*, 4.8, 5.38
- *Owen Holdings Ltd. v. The Queen*, 5.5
- *Oxford Properties Group Inc. v. The Queen*, 5.78
- *Panneaux Chambord Inc. v. Quebec (Deputy Minister of Revenue)*, 5.39
- *Perry Wild v. The Queen*, 5.82
- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
- *Pip Peri Pembro Ventures Ltd. v. The Queen*, 5.83
- *Pomerleau (Pierre) v. The Queen*, 5.84
- *Quinco Financial Inc. v. The Queen*, 5.77
- *Remai Estate v. The Queen*, 5.53
- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
- *Rogers v. The Queen*, 5.94

## INDEX

- *S.T.B. Holdings Ltd. v. The Queen*, 2.8, 4.7, 4.8, 5.26
- *Shell Canada Ltd. v. The Queen*, 5.11
- *Silicate Holdings Ltd. v. The Queen*, 5.18
- *Spruce Credit Union v. The Queen*, 5.64
- *Superior Plus Corp. v. The Queen*, 5.79
- *Swirsky v. The Queen*, 5.65
- *Total Energy Services Inc. v. The Queen*, 5.99
- *Tower v. M.N.R.*, 5.27
- *Triad Gestco Ltd. v. The Queen*, 5.60
- *Univar Canada Ltd. v. The Queen*, 5.34
- *Univar Holdco Canada ULC v. The Queen*, 5.76, 5.95
- *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
- *Veracity Capital Corporation v. The Queen*, 5.83
- *XCO Investments Ltd. v. The Queen*, 4.8, 5.35
  
**Cases pending**

  - *2012943 Investments Ltd. v. The Queen*, 7.73
  - *3029069 Nova Scotia Ltd. v. The Queen*, 7.58
  - *4145356 Canada Ltd. v. The Queen*, 7.126
  - *4317653 Canada Inc. v. The Queen*, 7.134
  - *4508755 Canada Inc. v. The Queen*, 7.134
  - *518669 Ontario Ltd. v. The Queen*, 7.60
  - *6024530 Canada Inc. (formerly 595864 B.C. Ltd.) v. The Queen*, 7.67
  - *944743 Ontario Ltd. v. The Queen*, 7.124
  - *A. Segal Holdings Inc. v. The Queen*, 7.149
  - *Air Liquide Canada Inc. v. The Queen*, 7.86
  - *APL Properties Ltd. v. The Queen*, 7.104
  - *Aragon (Newport) Development Corp. v. The Queen*, 7.2
  - *Aventis Pharma Inc. v. The Queen*, 7.14
  - *B.A. Robinson Investments Inc. v. The Queen*, 7.81
  - *Balys (Edward A.) v. The Queen*, 7.65
  - *Berman v. The Queen*, 7.141
  - *Berman (William) v. The Queen*, 7.7
  - *Boudrias (Jean) v. The Queen*, 7.136
  - *Bottazzoni (Dennis) v. The Queen*, 7.25
  - *Braun (Harry) v. The Queen*, 7.85
  - *Brompton Corp. v. The Queen*, 7.155
  - *CMGC Canada Acquisition ULC v. The Queen*, 7.145
  - *Cameron (Robert B.), Estate of v. The Queen*, 7.80
  - *Canadian Imperial Bank of Commerce v. The Queen*, 7.166
  - *Canadian Tire Corp. v. The Queen*, 7.69
  - *Cardel Construction Ltd. v. The Queen*, 7.156
  - *Coats Canada Inc. v. The Queen*, 7.90
  - *Collins (Fleurette M.) v. The Queen*, 7.4
  - *Conoco Canada Resources Ltd. (formerly Gulf Canada Resources Ltd.) v. The Queen*, 7.9
  - *Cooper's Park Real Estate Development Corp. v. The Queen*, 7.132
  - *Credit Suisse First Boston Canada v. The Queen*, 7.18
  - *Crompton Co./C.I.E. v. The Queen*, 7.13
  - *Cullen (Linda) v. The Queen*, 7.15
  - *DEMIL Investments Ltd. v. The Queen*, 7.168
  - *Delehay (Joe) v. The Queen*, 7.146
  - *Delehay (Joe) Family Trust v. The Queen*, 7.146
  - *Desjardins Financial Security v. The Queen*, 7.19
  - *DHI Investments Inc. v. The Queen*, 7.74
  - *Doerksen v. The Queen*, 7.77
  - *Dominion Nickel Investments Ltd. v. The Queen*, 7.118
  - *Donald (Jack) v. The Queen*, 7.36
  - *Donaldson (Robert A.) v. The Queen*, 7.82
  - *Douglas (Michael) v. The Queen*, 7.38

## INDEX

- *Dynacast Canada Inc. v. The Queen*, 7.89
- *ECL Investments Ltd. v. The Queen*, 7.70
- *Empire Co. Ltd. v. The Queen*, 7.70
- *Enbridge Inc. v. The Queen*, 7.61
- *Falk (John) v. The Queen*, 7.37
- *Falk Spousal Trust v. The Queen*, 7.37
- *Federated Insurance Co. of Canada v. The Queen*, 7.48
- *Fiducie de commandite André Lefebvre v. The Queen*, 7.112
- *Fiducie de commandite Bernard Lefebvre v. The Queen*, 7.112
- *Firstenergy Capital Corp. v. The Queen*, 7.11
- *Fontaine (Henri) v. The Queen*, 7.96
- *Fontaine (Thérèse) v. The Queen*, 7.96
- *Future Electronics v. The Queen*, 7.91
- *GTE Venezuela, S.a.r.l. v. The Queen*, 7.103
- *Gallagher (Doreen) v. The Queen*, 7.88
- *Gillis Management Ltd. v. The Queen*, 7.144
- *Green (Donna Corinne) v. The Queen*, 7.45
- *Harker (Orin) v. The Queen*, 7.32
- *Honeywell Ltd. v. The Queen*, 7.34
- *Hoover (Warren) v. The Queen*, 7.31
- *Husky Energy Inc. v. The Queen*, 7.163
- *Imperial Specialty Woods Ltd. v. The Queen*, 7.8
- *Interior Savings Credit Union v. The Queen*, 7.56
- *Jencal Holdings Ltd. v. The Queen*, 7.159
- *Jobin (Dyane) v. The Queen*, 7.94
- *Jobin (Richard) v. The Queen*, 7.94
- *John Buhler Inc. v. The Queen*, 7.117
- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
- *Keurig Canada v. The Queen*, 7.162
- *Kitsch (Bruce) v. The Queen*, 7.22
- *Kossow (Kathryn) v. The Queen*, 7.63
- *Laurin (Harvey) v. The Queen*, 7.26
- *Lavoie (Robert) v. The Queen*, 7.62
- *Lee (Meghan) v. The Queen*, 7.108
- *Lefebvre (Marvin) v. The Queen*, 7.110
- *Lequin (Tanya) v. The Queen*, 7.97
- *Lombard Insurance Co. v. The Queen*, 7.47
- *Mackay (Murray) v. The Queen*, 7.40
- *MacLeod (Scott) v. The Queen*, 7.24
- *Madison Pacific Properties Inc. v. The Queen*, 7.131
- *Manufacturers Life Insurance Co. v. The Queen*, 7.121
- *Marechaux (F. Max E.) v. The Queen*, 7.51
- *Masterplan Investments Ltd. v. The Queen*, 7.51
- *Mastronardi (Robert and Lynda) v. The Queen*, 7.87
- *McMurray (F. Michael) v. The Queen*, 7.33
- *Melanson (Thomas Gordon) v. The Queen*, 7.49
- *Metrus Properties Ltd. v. The Queen*, 7.109
- *Morin (Robert) v. The Queen*, 7.114
- *Mulcahy (Timothy J.) v. The Queen*, 7.52
- *Muzzo (Alex) v. The Queen*, 7.152
- *Muzzo (Eliot) v. The Queen*, 7.152
- *Muzzo (Marc) v. The Queen*, 7.152
- *Muzzo (Michael) v. The Queen*, 7.152
- *Nanoose Harbour Holdings Ltd. v. The Queen*, 7.57
- *Noji (Benjamin) v. The Queen*, 7.108
- *North Shore Credit Union*, 7.101
- *Ockey (Ryan) v. The Queen*, 7.157
- *OSFC Holdings Ltd. v. The Queen*, 7.1
- *Ostoich (Gary) v. The Queen*, 7.120
- *Parmalat Foods Inc. (successor to Ault Foods Ltd.) v. The Queen*, 7.17
- *Paquette (Jean-Claude) v. The Queen*, 7.93
- *Paquette (Pierre) v. The Queen*, 7.93
- *Patel (H.J.) v. The Queen*, 7.152
- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
- *Picard (Jean-Max) v. The Queen*, 7.111

## INDEX

- *Pomerleau (Francis) v. The Queen*, 7.137
  - *Prospera Credit Union v. The Queen*, 7.79
  - *Renasant Financial Partners Ltd. v. The Queen*, 7.76
  - *Rigel Financial Holdings Inc. v. The Queen*, 7.139
  - *Robinson (Dale P.) v. The Queen*, 7.50
  - *Rodan Energy Solutions Inc. v. The Queen*, 7.92
  - *Royal Bank Holding Inc. v. The Queen*, 7.153
  - *S.F. Rendering Ltd. v. The Queen*, 7.44
  - *SSI Investments Inc. v. The Queen*, 7.106
  - *S.T.B. Holdings Ltd. v. The Queen*, 7.1
  - *Schroeder (Inge) v. The Queen*, 7.151
  - *Severtson (Daryl) v. The Queen*, 7.41
  - *Shalcor Holdings Ltd. v. The Queen*, 7.27
  - *Siemens Canada Ltd. (formerly Westinghouse Canada Inc.) v. The Queen*, 7.5
  - *Siu Ping Ho v. The Queen*, 7.152
  - *Skinner (Sara Doris) v. The Queen*, 7.64
  - *Smith (Darlene W.) v. The Queen*, 7.42
  - *Smith (Donald George) Spousal Trust Fund v. The Queen*, 7.35
  - *Solutions MindReady R&D Inc. v. The Queen*, 7.113
  - *Spicer (Brennan) v. The Queen*, 7.108
  - *Stuart (David) v. The Queen*, 7.39
  - *Sun Life Assurance Co. of Canada v. The Queen*, 7.23
  - *TFM Developments Ltd. v. The Queen*, 7.125
  - *Taiga Building Products Ltd. v. The Queen*, 7.164
  - *The Leasing Trust v. The Queen*, 7.158
  - *To (Jason) v. The Queen*, 7.107
  - *Value Village Canada Inc. v. The Queen*, 7.169
  - *Vancouver City Savings Credit Union*, 7.100
  - *Viam Properties Ltd. v. The Queen*, 7.6
  - *Vincent (Dianne H.) v. The Queen*, 7.84
  - *Vitalaire Canada Inc. v. The Queen*, 7.86
  - *Walsh (Glen) v. The Queen*, 7.21
  - • *Wan Family Trust v. The Queen*, 7.122
  - *Westminster Savings Credit Union*, 7.102
  - *Williams (Cameron) v. The Queen*, 7.108
  - *Willis (Karen Lynn) v. The Queen*, 7.46
- Charitable donation**
- Reducting fair market value
  - • *A. Segal Holdings Inc. v. The Queen*, 7.149
- Charitable foundations, 3.28**
- Charity. See also Leveraged charitable donations.**
- *Dominion Nickel Investments Ltd. v. The Queen*, 7.118
  - *Jabs Construction Ltd. v. The Queen*, 5.7
- Choice principle, 4.8**
- Constitution Act**
- s. 53, 5.37
- Control**
- *de facto*, 5.100
  - *de jure*, 5.100
- Corporations**
- Amalgamated
  - • Income, 3.8.1
  - Cases
  - • *Copthorne Holdings Ltd. v. The Queen*, 5.49
  - • *Donahue Forest Products Inc. v. The Queen*, 5.21
  - • *Imperial Oil Ltd. v. The Queen*, 5.25
  - Disposition of property to, 3.5
  - Large corporation tax, 3.7, 3.35
  - Predecessor

- • Losses, 3.8.1
- Purchase of, with high paid-up capital
- • *Schroeder (Inge) v. The Queen*, 7.151
- Services rendered to, 3.48
- Surplus, paid as capital
- • *1245989 Alberta Ltd. v. The Queen*, 5.82

**Corporate tax**

- *Imperial Oil Ltd. v. The Queen*, 5.25

**Cross border surplus shipping**

- *Univar Holdco Canada ULC v. The Queen*, 5.76

**Crown Forest Ltd. v. The Queen, 6.4(b), 6.5(a)****Debt forgiveness, 3.4, 3.30**

- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
- *Rodan Energy Solutions Inc. v. The Queen*, 7.92

**Debt parking**

- *Jabin Investments Ltd. v. The Queen*, 5.17
- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
- *S.T.B. Holdings Ltd. v. The Queen*, 7.16

**Debt restructuring**

- *Collins (Fleurette M.) v. The Queen*, 7.4

**Deductible interest expense**

- *Lipson (Earl) v. The Queen*, 5.43
- *Overs v. The Queen*, 5.38

**Deemed residency, 3.25****Department of Finance, 1.1, 2.2**

- 1988 TN, 8
- IC 88-2—GAAR Section 245 of *ITA*, 8
- IC 88-2 Supp. 1—GAAR, 8

**Department of Justice, 2.2****Departure trades**

- *Desjardins Financial Security v. The Queen*, 7.19
- *Grant (David) v. The Queen*, 5.45
- *Kitsch (Bruce) v. The Queen*, 7.22
- *Walsh (Glen) v. The Queen*, 7.21

**Disclosure of Tax Avoidance Schemes, United Kingdom. See DOTAS.****Dividend stripping, 3.18, 3.25**

- *Fontaine (Henri) v. The Queen*, 7.96
- *Fontaine (Thérèse) v. The Queen*, 7.96
- *Paquette (Jean-Claude) v. The Queen*, 7.93
- *Paquette (Pierre) v. The Queen*, 7.93

**Dividends**

- deemed, 5.84, 7.137
- rental arrangements, 7.166
- taxable, 5.85
- trusts, 5.85

**Dividends, tax on, 3.14****Documents, production of**

- *Fraser Milner Coagrain LLP v. Minister of Revenue*, 5.23
- *MP Western Properties Inc. v. The Queen*, 5.80
- *Owen Holdings Ltd. v. The Queen*, 5.5
- *Tower v. Minister of National Revenue*, 5.27

**DOTAS, United Kingdom, 7A.3****Double dip finance structure**

- *Coats Canada Inc. v. The Queen*, 7.90
- *Dynacast Canada Inc. v. The Queen*, 7.89

**Duff, David, Professor, 4.8****Economic substance, 4.8**

**Estate freeze, 7.136**

**Estate planning, 3.32**

**Excise Tax Act, 8**

- s. 274, 5.13, 5.19

**Exempt surplus**

- *ECL Investments Ltd. v. The Queen*, 7.70
- *Empire Co. Ltd. v. The Queen*, 7.70

**Expenditure, qualified, United Kingdom.** *See Capital expenditure, United Kingdom.*

**Family farm**

- Purification of, 3.44

**FAPI**

- *ECL Investments Ltd. v. The Queen*, 7.70
- *Empire Co. Ltd. v. The Queen*, 7.70
- *Loblaws Financial Holdings Inc. v. The Queen*, 5.91
- *Rigel Financial Holdings Inc. v. The Queen*, 7.139

**Farm property, 3.3, 3.30**

**Federal sales tax**

- *Michelin Tires (Canada) Ltd. v. Minister of National Revenue*, 5.13

**Fiscal period, changes of, 3.6**

**Foreign affiliates**

- Contracts of reinsurance and retrocession
- • *Royal Bank Holding Inc. v. The Queen*, 7.153

**Foreign currency borrowing**

- *Canadian Pacific Ltd. v. The Queen*, 5.20
- *Shell Canada Ltd. v. The Queen*, 5.11

**Foreign tax credit planning, 7.64**

- *Balys (Edward A.) v. The Queen*, 7.65
- *Skinner (Sara Doris) v. The Queen*, 7.64

**GAAR (General Anti-Avoidance Rule), 1.1**

- 594710 *British Columbia Ltd. v. The Queen*, 5.81
- *AJB Software v. The Queen*, 7.161
- *Alta Energy Luxembourg S.A.R.L. v. The Queen*, 5.86
- Assessment interest
- • Balance-due date
- • • *Quinco Financial Inc. v. The Queen*, 5.77
- Basic requirements of, 4.4
- • Abusive transaction, 4.7, 5.3, 5.4
- • Abusive transaction, 4.7, 5.3, 5.4
- • • *Copthorne Holdings Ltd. v. The Queen*, 4.7
- • • *Gwartz v. The Queen*, 4.7
- • • *J.K. Read Engineering Ltd. v. The Queen*, 4.7
- • • *Lehigh v. The Queen*, 4.7
- • • *Spruce Credit Union v. The Queen*, 4.7
- • Tax benefit, 4.5, 5.3, 5.4
- Constitutional validity
- • *Gregory v. The Queen*, 5.12
- • *Longley v. Minister of National Revenue*, 5.8
- • *Mathew v. The Queen*, 5.37
- *Descarries v. The Queen*, 5.71
- *Dominelli (John) v. The Queen*, 7.160
- Exploiting loophole does not necessarily trigger, 4.7
- Fundamental principles, 4.1
- *Gwartz v. The Queen*, 5.66
- *Iberville Developments Ltd. v. The Queen*, 7.158
- Interest accrual under reassessment, 4.7
- Introduction of, 1.6
- Issues, 3.17.1
- *Jencal Holdings Ltd. v. The Queen*, 7.159
- Lead-up to, 1.6

## INDEX

- *Lehigh Cement*, 5.72
  - No penalty under, 4.7
  - *Ockey (Ryan) v. The Queen*, 7.157
  - Overriding Tax Treaties, 6.5
    - Against, 6.5(b)
    - In favour, 6.5(a)
  - *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
  - *Renasant Financial Partners Ltd. v. The Queen*, 7.76
  - *Royal Bank Holding Inc. v. The Queen*, 7.153
  - Section 84.1, 7.93
    - *Paquette (Jean-Claude) v. The Queen*, 7.93
    - *Paquette (Pierre) v. The Queen*, 7.93
  - Significance of subsequent amendments, 4.7
  - Transactions
    - *Oxford Properties Group Inc. v. The Queen*, 5.78
    - United Kingdom, Chapter 7A
    - *Veracity Capital Corporation v. The Queen* 5.83
    - Year-end
    - *Développements Iberville Ltée v. Québec Revenue*, 5.75
- GAAR assessments**
- Impact on other taxpayers, 2.8
- GAAR Committee**
- Bibliography, 9
  - Decision, the, 2.6
  - General, 2.1
  - Main function, 2.1
  - Meetings, 2.4
  - Membership, 2.2
  - Procedure, 2.4
  - Purpose, 2.1
  - Referrals
    - Advanced income tax rulings, from, 2.3, 2.4
    - Audits, from, 2.3, 2.4
    - Scope of, 2.3
    - Solicitor-client privilege, 2.5
    - Statistics, 2.7
- Structure, 2.2
  - Taxpayer's role, 2.5
- Gift fund, 3.4**
- Gifts**
- Shares
    - *Gervais (Guy) v. The Queen*, 5.68
- Goods and Services Tax (GST)**
- *9000-6560 Quebec Inc. v. The Queen*, 5.14
  - *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
- Gulliver, Sharon, member, GAAR Committee, 4.8**
- History of Anti-Avoidance**
- United Kingdom, 7A.1
    - *Baylis v. Gregory*, 7A.1
    - *Cape Brandy Syndicate v. Inland Revenue Commissioners*, 7A.1
    - *Cox v. Rabbits*, 7A.1
    - *Craven v. White*, 7A.1
    - *Eilbeck v. Rawling*, 7A.1
    - *Floor v. Davis*, 7A.1
    - *Furniss v. Dawson*, 7A.1
    - *Hammersmith & City Railway Co v. Brand*, 7A.1
    - *Inland Revenue Commissioners v. Bowater Properties Developments Ltd.*, 7A.1
    - *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
    - *Inland Revenue Commissioners v. Duke of Westminster*, 7A.1
    - *Inland Revenue Commissioners v. Plummer*, 7A.1
    - *Mangin v. Inland Revenue Commissioners*, 7A.1
    - *Partington v. Attorney-General*, 7A.1
    - *Pryce v. Monmouthshire Railway Co.*, 7A.1
    - *Tenant v. Smith*, 7A.1

## INDEX

- • *W.T. Ramsay Ltd. v. Inland Revenue Commissioners*, 7A.1
  - s. 66.7, 3.1
  - s. 67, 7.76
  - s. 70, 5.80
  - s. 73(1), 5.68, 7.37, 7.42
  - s. 74.1, 5.85
  - s. 74.1(2), 7.75
  - s. 74.2(1), 5.68
  - s. 75(2), 5.70, 5.85, 5.96, 7.105, 7.146
  - s. 76, 3.5
  - s. 80, 3.8.1, 7.4, 7.8, 7.9
  - s. 81(1)(a), 6.5(a)
  - s. 82(2), 5.85
  - s. 83(2), 5.92, 5.94
  - s. 84, 5.3
  - s. 84(2), 5.3, 5.33, 5.36, 5.71
  - s. 84(3), 5.84
  - s. 84.1, 3.3, 3.24, 5.33, 5.71, 5.82, 5.84, 7.75, 7.93, 7.114
  - s. 84.1(2), 5.84
  - s. 85, 5.82, 5.83, 7.77, 7.168
  - s. 85(1), 3.1, 3.5, 3.17, 5.84, 5.88
  - s. 85(1.1), 3.3
  - s. 85(5.1), 7.2
  - s. 87(1), 3.6
  - s. 87(2)(a), 3.6
  - s. 87(7), 3.8.1
  - s. 88(1), 7.8, 7.140, 7.168
  - s. 88(1)(c), 3.25, 5.78
  - s. 88(1)(d), 3.25, 5.78
  - s. 89(1), 5.82, 5.92, 5.94, 7.169
  - s. 89(1)(a), 5.82
  - s. 92(2), 5.30
  - s. 93(2), 7.17, 7.162
  - s. 95(1), 5.91
  - s. 95(2), 7.153
  - s. 95(6), 5.34
  - s. 96, 5.80
  - s. 96(1), 5.37, 5.81
  - s. 97, 7.168
  - s. 97(2), 3.3, 3.17, 5.44, 5.78, 7.106
  - s. 98(3)(a), 3.5
  - s. 98(3), 5.78, 7.140
  - s. 98(5), 3.17
  - s. 100(1), 3.17, 5.78, 7.140
  - s. 100(1.4), 3.17
  - s. 100(1.5), 3.17
  - s. 103(1), 5.35, 5.81
- Income**
  - from business
  - • *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
  - from property
  - • *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
  - Safe, 3.17.2
  - Statutory exclusions from, 3.50
- Income Tax Act, 8**
  - s. 9, 7.76
  - s. 12(1)(c), 3.1, 5.57, 5.58
  - s. 12(1)(j), 5.85
  - s. 12.2, 3.1
  - s. 15(1), 7.14
  - s. 15(2), 3.20, 5.34
  - s. 15(2.2), 3.20
  - s. 15(2.6), 3.20
  - s. 17(1), 5.34, 7.14
  - s. 18(13), 3.23, 4.1, 5.37, 5.47, 7.1
  - s. 20(1), 7.76
  - s. 20(1)(a), 7.76
  - s. 20(1)(c), 5.57, 5.58, 7.76, 7.144
  - s. 20(1)(c)(i), 3.9, 5.11
  - s. 20(1)(n), 3.16
  - s. 28(1), 3.5
  - s. 28(5), 3.5
  - s. 37(6.1), 5.79, 5.80, 5.93, 7.155
  - s. 38(b), 5.87
  - s. 39(1)(b), 5.87
  - s. 40(1)(b), 5.87
  - s. 40(3.1), 5.92, 7.148, 7.158
  - s. 40(3.6), 5.84
  - s. 40(3.12), 5.92, 7.148, 7.158
  - s. 47(1), 5.68, 7.7
  - s. 53(1), 5.84
  - s. 54, 3.23
  - s. 55, 3.19
  - s. 55(2), 3.3, 3.5, 3.17.2
  - s. 55(5), 3.17.2
  - s. 56(2), 5.102
  - s. 66.1(4), 5.1
  - s. 66.2(3), 5.1

## INDEX

- s. 104(2), 5.85
  - s. 104(6), 5.85, 7.75
  - s. 104(6)(b), 5.85
  - s. 104(13)(a), 5.85
  - s. 105(2), 5.80
  - s. 107(3), 5.80
  - s. 110, 5.80
  - s. 110(1)(f), 6.5(a)
  - s. 110.6(1), 3.3
  - s. 110.6(2.1), 3.3
  - s. 111(5), 3.8.1, 5.74, 5.79, 5.80, 5.81, 5.89, 5.90, 5.93, 5.100, 7.131, 7.132
  - s. 112(1), 3.5, 3.17.2, 5.57, 5.58, 5.64, 5.85, 5.96, 7.166
  - s. 112(2), 5.58
  - s. 112(2.3), 7.166
  - s. 112(3), 7.17, 7.162
  - s. 112(3.1), 5.90
  - s. 115(4), 5.79
  - s. 115(5), 5.99, 7.155
  - s. 118(3), 3.17.1
  - s. 118(7), 3.17.1
  - s. 120.4, 7.75
  - s. 125, 7.159
  - s. 127(9), 5.80
  - s. 127(9.1), 5.79, 5.94, 7.155
  - s. 129(6), 7.159
  - s. 132(6), 5.102
  - s. 146(1), 3.17.1, 5.102
  - s. 146(4), 5.102
  - s. 146(8), 5.102
  - s. 146(10.1), 5.102
  - s. 146(16), 3.17.1
  - s. 147(3.1), 5.90
  - s. 147(3.3), 5.90
  - s. 148(9), 5.94
  - s. 149.1, 3.28
  - s. 149.1(3), 3.28
  - s. 149.1(12), 3.28
  - s. 152(1.11), 5.94
  - s. 160, 5.81, 5.101
  - s. 160(1), 5.101
  - s. 181(4), 5.25
  - s. 181.1(3)(d), 7.76
  - s. 181.2(3)(d), 7.76
  - s. 181.2(4), 5.25, 7.76
  - s. 181.2(4)(b), 7.76
  - s. 184, 5.94
  - s. 184(2), 5.92
  - s. 185(1), 5.102
  - s. 204.1(2.1), 5.102
  - s. 204.2, 5.102
  - s. 207.1(1), 5.102
  - s. 212, 5.3
  - s. 212(1)(b)(viii), 7.5
  - s. 212(2), 7.163, 7.164, 7.169
  - s. 212.1, 5.76, 5.84, 5.95, 7.145, 7.169
  - s. 212.1(4), 5.76
  - s. 215(1), 7.164
  - s. 215(6), 7.163, 7.164
  - s. 227(8), 7.10
  - s. 231.2(1), 5.23, 5.27
  - s. 241, 5.80
  - s. 245, 3.8.1, 3.17, 3.17.1, 5.3, 5.8, 5.11, 5.12, 5.85, 5.86, 5.93, 5.94
  - s. 245(1), 1.1, 1.2, 1.6, 3.6, 3.17.2, 5.1, 5.2, 5.62, 5.102
  - s. 245(2), 3.5, 3.28, 5.18, 5.20, 5.26, 5.27
  - s. 245(3), 5.20, 5.33, 5.57, 5.58
  - s. 245(4), 4.7, 4.8, 5.25, 5.316.4(a), 6.6
  - s. 245(5), 5.4, 5, 15, 5.20, 5.32, 5.35, 7.169
  - s. 245(6), 2.8, 5.26
  - s. 245(7), 2.8, 5.26, 5.73, 5.93
  - s. 245(8), 2.8
  - s. 248(1), 3.17.1, 3.18, 5.37, 7.166
  - s. 248(10), 4.8, 5.10, 5.26, 5.89
  - s. 248(28), 7.166
  - s. 251(1), 5.101
  - s. 251(5), 5.89
  - s. 256(7), 5.74
  - s. 256(8), 5.89, 7.131
  - s. 256(9), 5.101
  - s. 258(8), 5.89
  - s. 260(1), 7.74
  - Part X.1, 7.156
  - Part XIII, 7.163, 7.164
- Income Tax Application Rules,***
- s. 10(6), 7.163, 7.164
- Income Tax Conventions Interpretations Act, 5.3, 6.3***

## INDEX

- s. 3, 6.2, 6.3
  - s. 4.1, 6.6
  - statutory interpretation of, 6.4(a)
- Income Tax Regulations**
- s. 4801(a), 5.102
  - s. 4801(b), 5.102
  - s. 4801(d), 5.102
  - s. 4900(1), 5.102
- Income splitting**
- *Harker (Orin) v. The Queen*, 7.32
  - *McMurray (F. Michael) v. The Queen*, 7.33
- Income trust conversion**
- *Superior Plus Corp. v. The Queen*, 5.79
  - *Total Energy Services v. The Queen*, 5.99
- In-house loss utilization, 3.9**
- Incorporation, 3.34**
- Indian Act, 3.33, 5.14**
- Inland Revenue Commissioners v. Duke of Westminster, 1.4, 1.4(b), 1.4(e), 1.5, 1.6, 6.4(a)**
- Input tax credits (ITCs)**
- *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
- Insurance**
- deduction of premiums
  - • *AJB Software Design Inc. v. The Queen*, 7.161
  - • *Dominelli (John) v. The Queen*, 7.160
- Interest, payment of**
- *Hill v. The Queen*, 5.24
- Interest deduction**
- *Desjardins Financial Security v. The Queen*, 7.19
- *Gillis Management Ltd. v. The Queen*, 7.144
  - *Grant (David) v. The Queen*, 5.45
  - *Kitsch (Bruce) v. The Queen*, 7.22
  - *Walsh (Glen) v. The Queen*, 7.21
- Interest income**
- Conversion into tax-free dividend income, 5-18
- Interest strip transaction**
- *Lehigh Cement Ltd. v. The Queen*, 5.51, 7.66
- Investment allowance, 5.25**
- Investments**
- non-qualified
  - • *Cardel Construction Ltd. v. The Queen*, 7.156
  - • *Muzzo (Alex) v. The Queen*, 7.152
  - • *Muzzo (Eliot) v. The Queen*, 7.152
  - • *Muzzo (Marc) v. The Queen*, 7.152
  - • *Muzzo (Michael) v. The Queen*, 7.152
  - • *Patel (H.J.) v. The Queen*, 7.152
  - • *Siu Ping Ho v. The Queen*, 7.152
- Judicial anti-avoidance doctrines, 1.4, 1.6**
- Business purpose, 1.4(e), 5.1
  - Incomplete transactions, 1.4(c)
  - Legally ineffective transactions, 1.4(c)
  - Sham, 1.4(a), 5.1
  - Step transaction doctrine, 1.4(d)
  - Substance over form, 1.4(b)
- Kaulius v. The Queen, 4.1, 4.8**
- Kiddie tax**
- *McClarty v. The Queen*, 5.62
  - *To (Jason) v. The Queen*, 7.107
- Large corporations tax, 3.7, 3.35**
- Legislation, 8**

## INDEX

- Leveraged charitable donations, 7.62, 7.63**
  - *Kossow (Kathryn) v. The Queen*, 7.63
  - *Lavoie (Robert) v. The Queen*, 7.62
- Life insurance policies, 3.8**
- Limited partnership, 3.36**
  - *Harker (Orin) v. The Queen*, 7.32
  - *McMurray (F. Michael) v. The Queen*, 7.33
- Liquidities**
  - excess, extraction, 5.84, 7.137
- Loss consideration, 3.9**
- Loss restriction**
  - *CHR Investment Corporation v. The Queen*, 5.93
- Loss transfer**
  - *Brompton Corp. v. The Queen*, 7.155
  - business, 5.80
  - from corporation through partnership, 5.47
  - *MacKay v. The Queen*, 5.47
- Loss trading transaction**
  - *Cardel Construction Ltd. v. The Queen*, 7.156
  - *Firstenergy Capital Corp. v. The Queen*, 7.11
  - *Grenon (James T.) v. The Queen*, 5.102
- Loss utilization, 3.37**
- Management companies, 3.10**
- Misuse and abuse, 3.11**
  - *Canadian Pacific Ltd. v. The Queen*, 5.20
  - *Duncan v. The Queen*, 5.22
  - *Fredette v. The Queen*, 4.8, 5.15
  - *Gwartz v. The Queen*, 4.7, 5.66
  - *Howe v. The Queen*, 5.32
  - *Imperial Oil Ltd. v. The Queen*, 5.25
- *Jabs Construction Ltd. v. The Queen*, 5.7
- *Loyens v. The Queen*, 5.30
- *McNichol v. The Queen*, 4.8, 5.4
- *OSFC Holdings Ltd. v. The Queen*, 5.10
- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
- Municipal corporations, 3.38**
- Mutual fund trust**
  - *594710 British Columbia Ltd. v. The Queen*, 5.81
  - *Grenon (James T.) v. The Queen*, 5.102
  - *Magren Holdings Ltd. v. The Queen*, 5.102
  - *Metrus Properties Ltd. v. The Queen*, 7.109
  - • *Muzzo (Alex) v. The Queen*, 7.152
  - • *Muzzo (Eliot) v. The Queen*, 7.152
  - • *Muzzo (Marc) v. The Queen*, 7.152
  - • *Muzzo (Michael) v. The Queen*, 7.152
  - • *Patel (H.J.) v. The Queen*, 7.152
  - • *Siu Ping Ho v. The Queen*, 7.152
- Natives**
  - Sale of goods to, 5.14
- Notice of assessment**
  - *S.T.B. Holdings Ltd. v. The Queen*, 5.26
- OECD Model Commentary**
  - Par. 9.1, 6.2
  - Par. 9.2, 6.2
  - Par. 9.3, 6.2
  - Par. 9.4, 6.2
  - Par. 11, 6.2
- OECD Model Convention**
  - Art. 31(3), 6.2
- OECD Model Treaty, 5.86, 6.1, 6.2, 6.5(a)**

- Art. 1, 6.2
  - Art. 3(2), 6.2, 6.3
  - Art. 10, 5.3
- Offshore spousal trusts**
- *David (Donald George) Spousal Trust Fund v. The Queen*, 7.35
  - *Donald (Jack) v. The Queen*, 7.36
  - *Douglas (Michael) v. The Queen*, 7.38
  - *Falk Spousal Trust v. The Queen*, 7.37
  - *Mackay (Murray) v. The Queen*, 7.40
  - *Severtson (Daryl) v. The Queen*, 7.41
  - *Smith (Darlene W.) v. The Queen*, 7.42
  - *Stuart (David) v. The Queen*, 7.39
- On-loan to Canadian debtor, 3.12, 3.39**
- Options, 3.13**
- OSFC Holdings Ltd. v. The Queen, 2.4, 4.7, 4.8, 5.5, 5.10, 5.37**
- Paid-up capital (PUC) increase, 5.82**
- Paid-up capital (PUC) reduction, 3.40**
- *Schroeder (Inge) v. The Queen*, 7.151
- Paid-up capital (PUC) shift, 3.43**
- Part IV tax**
- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
  - *S.F. Rendering Ltd. v. The Queen*, 7.44
- Partnerships, 3.41**
- allocation
  - • *594710 British Columbia Ltd. v. The Queen*, 5.81
  - at risk, 3.26
  - cases
  - • *594710 British Columbia Ltd. v. The Queen*, 5.81
  - • *Aragon (Newport) Development Corp. v. The Queen*, 7.2
  - • *CECO Operations Ltd. v. The Queen*, 5.44
  - • *Cullen (Linda) v. The Queen*, 7.15
- • *Damis Properties v. The Queen*, 5.101
  - • *Duncan v. The Queen*, 5.22
  - • *Evans v. The Queen*, 5.36
  - • *Fredette v. The Queen*, 4.8, 5.15
  - • *Harker (Orin) v. The Queen*, 7.32
  - • *Hoover (Warren) v. The Queen*, 7.31
  - • *Howe v. The Queen*, 5.32
  - • *Landrus v. The Queen*, 5.50
  - • *Mathew v. The Queen*, 5.37
  - • *McMurray (F. Michael) v. The Queen*, 7.33
  - • *Metrus Properties Ltd. v. The Queen*, 7.109
  - • *Ostoich (Gary) v. The Queen*, 7.120
  - • *Shalcor Holdings Ltd. v. The Queen*, 7.27
  - • *Viam Properties Ltd. v. The Queen*, 7.6
  - • *XCO Investments Ltd. v. The Queen*, 4.8, 5.35
  - Disposition of property to, 3.5
  - Dividend withholding rate and, 3.25
  - Fiscal period, 3.6
  - Incorporating, 3.34
  - Limited service, 3.35
  - Mergers, 3.5
  - Services partnerships, management companies and, 3.10
- Pension credit, 3.17.1**
- Preferred shares**
- *Credit Suisse First Boston Canada v. The Queen*, 7.18
  - *Imperial Specialty Woods Ltd. v. The Queen*, 7.8
- Pre-GAAR**
- Anti-avoidance provisions, 1.3, 1.6
  - Cases
  - • *722540 Ontario Inc. v. The Queen*, 5.28
  - • *Central Supply Co. v. The Queen*, 5.2
  - • *Fording Coal Ltd. v. The Queen*, 5.1
  - • *Shell Canada Ltd. v. The Queen*, 5.11
  - Judicial anti-avoidance doctrines, 1.4, 1.6, 5.2

## INDEX

- Legislation, 1.2

### **Profit trading**

- *Loyens v. The Queen*, 5.30

### **Property, disposition of**, 3.5, 3.31

### **Provincial legislation**, 8

### **Provincial Income Tax Acts**

- British Columbia *Income Tax Act*
- • s. 68.1, 5.83
- Quebec *Taxation Act*
- • s. 529.1, 5.88

### **Purification**, 3.44

### **Purposes test**

- *Tower v. Minister of National Revenue*, 5.27

### **Quebec capital tax**

- *Panneaux Chambord Inc. v. Quebec (Deputy Minister of Revenue)*, 5.39

### **Quebec GAAR**

- *Développements Iberville Ltee v. Québec Revenue*, 5.75

### **Quebec shuffle**

- *Kyral Investments Inc. v. The Queen*, 5.83

### **RMM Canadian Enterprises Inc. v. The Queen**, 5.3, 6.4(b), 6.5(a), 6.5(b)

### **Recharacterization**

- *CIT Financial Ltd. v. The Queen*, 4.8, 5.29
- *Howe v. The Queen*, 5.32
- *MacDonald v. The Queen*, 5.63
- *North Shore Credit Union*, 7.101
- *Spruce Credit Union*, 5.64
- *Vancouver City Savings Credit Union*, 7.100
- *Westminster Savings Credit Union*, 7.102

### **Reorganization**

- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
- *S.F. Rendering Ltd. v. The Queen*, 7.44

### **Reserves**, 3.16

### **Retirement Compensation Arrangement (RCA)**, 3.18

- cases
- • *Bottazzoni (Dennis) v. The Queen*, 7.25
- • *Laurin (Harvey) v. The Queen*, 7.26
- • *MacLeod (Scott) v. The Queen*, 7.24
- Dividend stripping and, 3.18

### **Rollovers**, 3.1, 3.17, 4.8

- *CECO Operations Ltd. v. The Queen*, 5.44
- *Gendron (Lysanne) v. The Queen*, 7.95
- *Gervais (Guy) v. The Queen*, 5.68
- *Hoover (Warren) v. The Queen*, 7.31
- *Jobin (Dyane) v. The Queen*, 7.94
- *Jobin (Richard) v. The Queen*, 7.94
- *SSI Investments Inc. v. The Queen*, 7.106

### **RRIF**, 3.17.1

- ### **RRSP**, 3.17.1
- capital dividends
  - • *Grenon (James T.) v. The Queen*, 5.102
  - mutual fund, 7.142
  - • *Cardel Construction Ltd. v. The Queen*, 7.156
  - • *Muzzo (Alex) v. The Queen*, 7.152
  - • *Muzzo (Eliot) v. The Queen*, 7.152
  - • *Muzzo (Marc) v. The Queen*, 7.152
  - • *Muzzo (Michael) v. The Queen*, 7.152
  - • *Patel (H.J.) v. The Queen*, 7.152
  - • *Siu Ping Ho v. The Queen*, 7.152

### **RRSP investment in a cooperative corporation**

- *Metrus Properties Ltd. v. The Queen*, 7.109

## INDEX

- *Vincent (Dianne H.) v. The Queen*, 7.84
  - Transfer
  - • *Pomerleau c. The Queen*, 5.84
- S.T.B. Holdings Ltd. v. The Queen**, 2.8, 4.8, 5.26, 7.16
- “Safe haven” rules, 3.46
- Salary deferral arrangements, 3.18
- Sale**
  - *Gervais (Guy) v. The Queen*, 5.68
- Sales/leases, 3.47
- Sandler, Daniel, professor, 4.8
- Second-tier financing vehicles
  - *Aventis Pharma Inc. v. The Queen*, 7.14
  - *Crompton Co./C.I.E. v. The Queen*, 7.13
  - *Honeywell Ltd. v. The Queen*, 7.34
  - *Silicate Holdings Ltd. v. The Queen*, 5.18
  - *Univar Canada Ltd. v. The Queen*, 5.34
- Securities borrowing/Securities lending, 7-1
  - *DHI Investments Inc. v. The Queen*, 7.74
- Series of transactions, 3.19, 4.8, 5.10
  - *Copthorne Holdings Ltd. v. The Queen*, 5.52
- Shares**
  - Corporate dividends, 5.85
  - Debt forgiveness and, 3.4
  - Flow-through shares, 3.27
  - Issuance
  - • *1245989 Alberta Ltd. v. The Queen*, 5.82
  - Loss on
  - • *Donahue Forest Products Inc. v. The Queen*, 5.21
  - Paid-up capital (PUC), 5.71, 5.82
  - Preferred, 3.42
- Shareholder benefit, 3.20, 3.49
- Shell Canada Ltd. v. The Queen**, 3.22, 5.11, 6.4(a)
- SIFT
  - *Superior Plus Corp. v. The Queen*, 5.79
- Small business corporation**
  - Capital gains deduction, 3.29
  - Purification of, 3.44
- Specified investment flow-through entity (SIFT). See SIFT
- Spousal transactions**, 4.8
  - *Berman (William) v. The Queen*, 7.7
  - *Gendron (Lysanne) v. The Queen*, 7.95
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Jobin (Dyanne) v. The Queen*, 7.94
  - *Jobin (Richard) v. The Queen*, 7.94
  - *Lipson (Earl) v. The Queen*, 5.43
  - *Overs v. The Queen*, 5.38
  - *Swirsky v. The Queen*, 5.65
- Standard of proof, 4.8
- Statutory exclusions from income, 3.50
- Statutory interpretation, 1.5, 4.3
- Stock dividend value shift**
  - *2763478 Canada Inc. v. The Queen*, 5.87
  - *518669 Ontario Ltd. v. The Queen*, 7.60
  - *94473 Ontario Ltd. v. The Queen*, 7.124
  - *B.A. Robinson Investments Inc. v. The Queen*, 7.81
  - *Cameron (Robert B.), Estate of v. the Queen*, 7.80
  - *TFM Developments Ltd. v. The Queen*, 7.125
- Stock dividends**, 3.21

## INDEX

- *1207192 Ontario Ltd. v. The Queen*, 5.59
  - *2012943 Investments Ltd. v. The Queen*, 7.72
  - *2763478 Canada Inc. v. The Queen*, 5.87
  - *3029069 Nova Scotia Ltd. v. The Queen*, 7.58
  - *APL Properties Ltd. v. The Queen*, 7.104
  - *Global Equity Fund Ltd. v. The Queen*, 5.61
  - *Superior Plus Corp. v. The Queen*, 5.79
  - *Taiga Building Products Ltd. v. The Queen*, 7.164
  - *Triad Gestco Ltd. v. The Queen*, 5.60
- Stock options, 3.51**
- Stop loss rules**
- *Bank of Montreal v. The Queen*, 5.90
  - *Parmalat Foods Inc. (successor to Ault Foods Ltd.) v. The Queen*, 7.17
- Strip of assets out of an RRSP**
- *Braun (Harry) v. The Queen*, 7.85
- Stubart Investments Ltd. v. The Queen, 1.4(a), 1.4(e), 1.5, 1.6, 4.3, 6.4(a)**
- Substance over form, 3.22**
- Superficial loss, 3.23**
- Supreme Court of Canada, 4.3 to 4.7**
- GAAR summary, 4.2
  - Judgments, comments on, 4.8
- Surplus strip, 3.3, 3.24, 3.29**
- *Bottazzoni (Dennis) v. The Queen*, 7.25
  - *Brouillette v. The Queen*, 6.33
  - *Desmarais v. The Queen*, 5.42
  - *Evans v. The Queen*, 5.36
  - *Geransky v. The Queen*, 5.16
  - *Laurin (Harvey) v. The Queen*, 7.26
  - *MacLeod (Scott) v. The Queen*, 7.24
  - *McNichol v. The Queen*, 4.8, 5.4
- *McMullen v. The Queen*, 5.48
  - *Nadeau v. The Queen*, 5.9
  - *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
  - *Univar Holdco Canada ULC v. The Queen*, 5.95
- TAAR, United Kingdom, 7A.3**
- Targeted Anti-Avoidance Rules. See TAAR.**
- Tax avoidance, 4.8**
- Defined, 1.1
- Tax benefit, 4.5**
- *Canada Trustco Mortgage Co. v. The Queen*, 5.31
  - *Canadian Pacific Ltd. v. The Queen*, 5.20
  - *Duncan v. The Queen*, 5.22
  - *McNichol v. The Queen*, 4.8, 5.4
  - *OSFC Holdings Ltd. v. The Queen*, 5.10
  - *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
- Tax Court of Canada Rules**
- R. 58(1)(a), 5.12
  - R. 82(1), 5.5
  - R. 95(2), 5.5
  - R. 110, 5.93
  - R. 147, 5.95, 5.97
- Tax deferral, United Kingdom**
- *Baylis v. Gregory*, 7A.1
  - *Craven v. White*, 7A.1
  - *Furniss v. Dawson*, 7A.1
  - *Inland Revenue Commissioners v. Bowater Properties Developments Ltd.*, 7A.1
- Tax deferred conversion method**
- distribution method
  - • *Superior Plus Corp. v. The Queen*, 5.79
- Tax haven jurisdictions, 3.52**

**Tax Planning Requirements Memorandum, 5.23****Tax Services Offices (TSO), 2.3****Tax sparing transaction — Treaty abuse**

- *6024530 Canada Inc. (formerly 595864 B.C. Ltd.) v. The Queen*, 7.67

**Tax treaties, 6.7**

- *Canada-Luxembourg Tax Treaty*
- Art. 1, 5.86, 7.164
- Art. 4, 7.164
- Art. 4(1), 5.86
- Art. 10, 7.164
- Art. 10(2)(a), 7.163
- Art. 13(4), 5.86
- Art. 13(5), 5.86

**Tax-free conversion of sale income, 3.24.1**

- Bibliography, 9
- Income received under
- *Desjardins Financial Security v. The Queen*, 7.19
- *Grant (David) v. The Queen*, 5.45
- *Kitsch (Bruce) v. The Queen*, 7.22
- *Walsh (Glen) v. The Queen*, 7.21

**Taxable dividends received, tax on, 3.14****Terminal loss**

- *Balys (Edward A.) v. The Queen*, 7.65
- *Duncan v. The Queen*, 5.22
- *Landrus v. The Queen*, 5.50
- *Viam Properties Ltd. v. The Queen*, 7.6

**Tower structure**

- *Bank of Montreal v. The Queen*, 5.90
- *Keurig Canada v. The Queen*, 7.162

**Tower structure used to claim deduction for foreign tax or foreign tax credit**

- *Future Electronics v. The Queen*, 7.91

**Trading**

- profit
- *594710 British Columbia Ltd. v. The Queen*, 5.81
- reverse resource deduction
- *594710 British Columbia Ltd. v. The Queen*, 5.81

**Treaty shopping, 3.25****Tribunal decisions, United Kingdom**

- *Andrew Berry v. HMRC*, 7A.2
- *Audley v. HMRC*, 7A.2
- *Howard Peter Schofield v. The Commissioners for Her Majesty's Revenue and Customs*, 7A.2
- *James Albert McLaughlin v. HMRC*, 7A.2
- *Murray Group Holdings v. HMRC*, 7A.2
- *Oleochem (Scotland) Ltd. v. Revenue & Customs*, 7A.2
- *Sloane Robinson Investment Services Ltd. v. HMRC*, 7A.2
- *The Trustees of the Eyretel Unapproved Pension Scheme and Others v. HMRC*, 7A.2
- *UBS AG and Deutsche Bank Group Services UK Limited v. Revenue and Customs Commissioners*, 7A.2

**Trust beneficiary**

- *Gwartz v. The Queen*, 5.66

**Two-tier partnership/deferral of income recognition**

- *Air Liquide Canada Inc v. The Queen*, 7.86
- *Vitalaire Canada Inc. v. The Queen*, 7.86

**United Kingdom, GAAR**

- Abusive, defined, 7A.3
- Cannot reasonably be regarded, 7A.3
- Arrangements, defined, 7A.3
- Bibliography, 7A.4

## INDEX

- Code of Practice on Taxation for Banks, 7A.3
- DOTAS, 7A.3
- Double taxation, 7A.3
- European Commission, 7A.3
- GAAR History, 7A.1
- GAAR in point, 7A.3
- Judicial interpretation, 7A.2
- • *Barclays Mercantile Business Finance Ltd. v. Mawson*, 7A.2
- • *Carreras Group Limited v. Stamp Commissioner*, 7A.2
- • *Collector of Stamp Revenue v. Arrowtown Assets*, 7A.2
- • *Commissioners for HMRC v. Philippa D'Arcy*, 7A.2
- • *DTE Financial Services Ltd. v. Wilson*, 7A.2
- • *Furniss v. Dawson*, 7A.2
- • *Inland Revenue Commissioners v. John Lewis Properties plc*, 7A.2
- • *Inland Revenue Commissioners v. McGuckian*, 7A.2
- • *Inland Revenue Commissioners v. Scottish Provident Institution*, 7A.2
- • *MacNiven (Inspector of Taxes) v. Westmoreland Investments Ltd.*, 7A.2
- • *Mayes v. HMRC*, 7A.2
- • *New Angel Court Ltd. v. Danny Adam (HM Inspector of Taxes)*, 7A.2
- • Ramsay principle, 7A.2
- • *Tower MCashback LLP*, 7A.2
- Purposive interpretation, 7A.3
- Recent developments of GAAR, 7A.3
- • Background, 7A.3
- Relevant tax provisions, 7A.3
- TAARS, 7A.3
- Tax advantage, defined, 7A.3
- Taxes, examples, 7A.3

### **Units of fund**

- Reclassification of, 3.45

### **Use of non-qualifying amalgamation to avoid flow-through of preferred rate amount**

- *Envision Credit Unit v. The Queen*, 7.78
- *Interior Savings Credit Union v. The Queen*, 7.56
- *Prospera Credit Union v. The Queen*, 7.79

### **Use of s. 47 to access wife's capital gain exemption**

- *Gallagher (Doreen) v. The Queen*, 7.88
- *Gervais (Guy) v. The Queen*, 5.68
- *Mastronardi (Robert) v. The Queen*, 7.87

### **Vienna Convention on Law of Tax Treaties, 6.1**

- Art. 26, 6.1
- Art. 27, 6.1
- Art. 31(1), 6.1
- Art. 31(2), 6.1
- Art. 31(3), 6.1
- Art. 31(4), 6.1
- Art. 32, 6.1

### **White Paper on Tax Reform, 1.6**

### **Wind-up of spousal trust resulting in an increase of cost base of shares**

- *Donaldson (Robert A.) v. The Queen*, 7.82

### **Withholding tax exemption, 3.12**