

Index

Current to Release 2024-1
(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
- *Cophorne 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

- *3295940 Canada Inc. v. The Queen*, 5.103
- *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

INDEX

- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
 - *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. Burma 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**
- *DAC Investments Holding Inc. v. His Majesty the King*, 5.109
- 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**

INDEX

- *MacDonald (Dr. Robert G) v. The Queen*, 5.63
- Capital gains**
- *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
 - *DEML Investments Ltd. v. The Queen*, 5.110, 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**
- *DEML Investments Ltd. v. The Queen*, 5.110, 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
 - *3295940 Canada Inc. v. Canada*, 5.103
 - *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
 - *Canada v. Microbjo Properties Inc.*, 5.107
 - *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
 - *CIT Financial Ltd. v. The Queen*, 4.8, 5.29
 - *Collins & Aikman Products Co. v. The Queen*, 5.52

INDEX

- *Collins Family Trust v. Canada (Attorney General)*, 5.96
- *Coopers Park Real Estate Development Corporation v. The Queen*, 5.104
- *Cophthorne Holdings Ltd. v. The Queen*, 5.96
- *DAC Investments Holding Inc. v. His Majesty the King*, 5.109
- *Damis Properties v. The Queen*, 5.101
- *Deans Knight Income Corporation v. The Queen*, 5.89
- *DEML Investments Limited v. The King*, 5.110
- *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 Energy Inc. v. The King*, 5.105
- *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
- *Madison Pacific Properties Inc. v. The King*, 5.106
- *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

INDEX

- *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
 - *Polarsat Inc. v. His Majesty the King*, 5.108
 - *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
 - *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
 - *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
 - *Delehay (Joe) v. The Queen*, 7.146
- 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

INDEX

- *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
- *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

INDEX

- *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
 - *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
 - *Skimmer (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

INDEX

Corporations

- Amalgamated
- • Income, 3.8.1
- Cases
- • *Cophorne 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

INDEX

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

- Amendments, enacted in 2024, 1.9
- • Avoidance Transaction Standard, 1.9
- • Economic substance test, 1.9
- • Legislative background, 1.9
- • Penalties, 1.9
- • Preamble, 1.9
- *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

INDEX

- *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
- *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

INDEX

- *Hammersmith & City Railway. Co v. Brand*, 7A.1
 - *Inland Revenue Commissioners v. Bower 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
 - *Tennant v. Smith*, 7A.1
 - *W.T. Ramsay Ltd. v. Inland Revenue Commissioners*, 7A.1
- 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
 - 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

INDEX

- 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
- 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(4), 5.106
- 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. 123.3, 5.109
- s. 123.4, 5.109
- s. 125, 7.159
- s. 127(9), 5.80
- s. 127(9.1), 5.79, 5.94, 7.155
- s. 127(10.1), 5.108
- 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), 5.105, 7.164
- s. 215(6), 5.105, 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, 5.110
- 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

INDEX

- 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. 250(5.1), 5.109
- 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

- 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

INDEX

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

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
- *Madison Pacific Properties Inc. v. The King*, 5.106

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

INDEX

- • *Siu Ping Ho v. The Queen*, 7.152

Natives

- Sale of goods to, 5.14
- *Polarsat Inc. v. His Majesty the King*, 5.108

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
- • *DEML Investments Limited v. The King*, 5.110
- • *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
- • *Canada v. Microbjo Properties Inc.*, 5.107
- • *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

INDEX

- 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
 - 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

INDEX

- *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
 - *Vincent (Dianne H.) v. The Queen*, 7.84
- 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**
- *Cophorne 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
 - Transfer
 - • *Pomerleau c. The Queen*, 5.84
- 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**

INDEX

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

- *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

INDEX

- *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. 54, 5.108
 - 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**
- *Barbados—Canada Tax Treaty*
 - Art. X(2), 5.105
 - *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), 5.105
 - 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

INDEX

- *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
 - 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. Arrowsdown 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**

INDEX

- 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