

Summary of Contents

Volume 1

- Chapter 1. Introduction
- Chapter 2. Methods of Determining Income
- Chapter 3. General Rules for Computation of Income
- Chapter 4. Eligible Capital Property—Farm Quotas
- Chapter 5. Losses
- Chapter 6. Tax on Split Income
- Chapter 7. Transfers of Interests in Farm Property—General Considerations
- Chapter 8. Capital Gains Exemption for Qualified Farm and Fishing Property
 - Schedule 8A. Determination of Eligible Ownership
 - Schedule 8B. Is there a “Qualified User” for the Property?
 - Schedule 8C. Determination if Real Property or Class 14.1 Property is Used in the Business of Farming or Fishing
 - Schedule 8D. Interest in a Family Farm or Fishing Partnership
 - Schedule 8E. Share of the Capital Stock of a Family Farm or Fishing Corporation
- Chapter 9. Inter Vivos Transfers of Farm Property
- Chapter 10. Transfers of Farm Property on Death
- Chapter 11. Investment Tax Credits and Payment of Tax
- Chapter 12. Farm Partnerships and Farm Corporations
- Chapter 13. Fishers
- Chapter 14. Goods and Services Tax

Volume 2

Appendices

- Appendix A. List of Interpretation Bulletins Related to Farming & Fishing
- Appendix B. List of Folios Related to Farming & Fishing
- Appendix C. List of Information Circulars Related to Farming & Fishing
- Appendix D. Rulings Related to Farming & Fishing
- Appendix E. Forms
- Appendix F. Tax Facts 2023
- Appendix G. Revenue Canada Update
- Appendix H. Useful Agricultural Related Web Sites
- Appendix I. Fisheries Web Sites
- Appendix J. Contact Information for Federal and Provincial Governments
- Appendix K. Guides
- Appendix L. Checklists

Table of Cases

Index