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CHILD SUPPORT GUIDELINES LAW AND PRACTICE, 2ND EDITION

**MacDonald & Wilton
Release No. 4, May 2022**

Publisher's Special Release Note 2021

The pages in this work were reissued in October 2021 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the October 2021 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering may have occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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Child Support Guidelines Law and Practice, 2nd Edition, features in-depth section-by-section case law annotations and commentary reflecting the most recent jurisprudence pertaining to child support. This service also includes the full text of the *Federal Child Support Guidelines* and its tables, the guidelines and tables of Canada's provinces and territories, and the *Divorce Act* and other related legislation.

This release includes updates to Section 18 (Shareholder, Director or Officer).

Highlights

- **The onus is on the individual disputing the imputation of income to prove that some or all their corporation's pre-tax income is not available for the purposes of calculating support.** *Jadavji v. Khadjieva*, 2021 BCSC 2267, 2021 CarswellBC 3672. To meet that onus, those expenses must be allocated "honestly and transparently" and must be reasonable and for legitimate business purposes, considering all the circumstances. See also *Ursel v. Ursel*, 2014 BCSC 1219, 2014 CarswellBC 1919 at para. 25.
- **Amounts paid as salary, wages or fees or other payments to those who are not at arm's length with the corporation can be added back to the pre-tax income: s. 18(2).** *Murray v. Murray*, 2021 ABQB 539, 2021 CarswellAlta 1669.
- **The determination of income at a motion will often be less precise given the more summary nature of the proceeding.** *Gannon v. Gannon*, 2021 ONSC 7160, 2021 CarswellOnt 14905 (S.C.J.). There will be an opportunity for a more involved examination of all the income issues at trial, with oral evidence, if the case does not settle beforehand.

ProView Developments

Your ProView edition of this product now has a new, modified layout:

- The opening page is now the title page of the book as you would see in the print work
- As with the print product, the front matter is in a different order than previously displayed
- The Table of Cases and Index are now in PDF with no searching and linking
- The Table of Contents now has internal links to every chapter and section of the book within ProView
- Images are generally greyscale and size is now adjustable
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