

Publisher's Note

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MILLER THOMSON ON ESTATE PLANNING

Miller Thomson

Release No. 1, September 2026

Miller Thomson on Estate Planning offers insight into estate planning, trusts, estate administration, insurance planning, charitable planning, business succession and corporate restructuring and the legal implications of immigration, emigration, and other cross board issues. This practical looseleaf service is updated regularly to ensure that you'll always have access to the latest information and developments.

What's New in this Update:

This year's release has been converted into a more user-friendly softbound book. Subscribers will receive a softbound book to replace any relevant revised content within the work. This should greatly improve the reader's experience in terms of filing pages within a limited binder system – allowing the work to easily expand as discussion of the law dictates.

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This publisher's note may be scanned electronically and photocopied for the purpose of circulating copies within your organization.

Filing Instructions:

- REMOVE and RECYCLE the entire hard-cover binder treatise set.
- PLACE the new 2026 soft-cover pamphlet edition in your library.

Commentary Highlights:

This release features updates to Appendix WPJ – Words and Phrases.

- **ABSENTEE—Supreme Court of Canada**—An absentee is defined in art. 84 [of the Civil Code of Québec] as “a person who, while he had his domicile in Québec, ceased to appear there, without giving news of himself, and without it being known whether he is still alive”... It is important in this regard to distinguish the concept of absence in the legal sense from that of absence in the ordinary sense. The latter simply refers to a person being away from a particular place and corresponds, in academic commentary, to the situation of a “non-present person” (...). *Riddle c. ivari* (2026), 2026 CarswellQue 1598, 512 D.L.R. (4th) 379, 2026 CarswellQue 1597, 2026 CSC 9, 2026 SCC 9 (S.C.C.) at para. 45, 69 Per Wagner C.J.C. (Karakatsanis, Côté, Rowe, Martin, Kasirer, Jamal, O’Bonsawin, Moreau JJ. concurring).
- **STARE DECISIS—British Columbia**—Stare decisis is the principle under which a court must follow earlier judicial decisions when the same legal issues arise again in litigation. [...] Horizontal stare decisis is a form of judicial comity; judges are expected to treat decisions of fellow judges from the same court “with courtesy and consideration.” [...] Vertical stare decisis means that higher court decisions are binding on lower courts. *Stainer v. Thurgood* (2026), 2026 BCSC 326, 2026 CarswellBC 618 (B.C. S.C.) at para. 23, 24, 25 Walkem J.