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LIMITED PARTNERSHIPS

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Release No. 5, July 2026

This text is a thorough guide to the law of limited partnerships in Canada. It contains relevant legislation and jurisprudence from each province and the territories. It also provides valuable forms and precedents as well as tax valuations. This publication offers an index for selected legal literature on limited partnerships, which includes citations to secondary legal literature from both the United States and the Canadian legal community. The materials indexed are useful both for theoretical studies and as an aid to the practice of law.

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What's New in this Update:

This release features updates to the case law annotations under § 16:1—The *Partnership Act* in Chapter 16—British Columbia, § 17:1—The *Partnership Act* in Chapter 17—Alberta, § 18:1—The *Partnership Act* in Chapter 18—Saskatchewan and § 20:3—*Partnerships Act* in Chapter 20—Ontario.

Highlights:

- Chapter 17—Alberta—§ 17:1 *Partnership Act*—Case Law Annotation—The issue was whether individuals that invested money in a project through a limited partnership had the remedy of a constructive trust for unjust enrichment with respect to the project lands because the certificate of limited partnership was not filed and registered with the Registrar of Corporations until after the limited partnership had been terminated. (*Staheli Construction Co. Ltd. v. Concord Altitude Inc.*, 2026 CarswellAlta 57, 2026 ABKB 23 (Alta. K.B.)).