

Index

Federal

CBCA — Canada Business Corporations Act
CCA — Canada Corporations Act [Repealed]
Reg. 424 — Reg424 Canada Corporations Regulations [Repealed] made under Canada Corporations Act
CUSITC — Canada-U S Income Tax Convention, 1980
CRA — Charities Registration (Security Information) Act
CMA — Civil Marriage Act
CA — Competition Act
CC — Criminal Code
CPEIA — Cultural Property Export and Import Act
Reg. 448 — Reg 448 Canadian Cultural Property Export Control List made under the Cultural Property Export and Import Act and the Interpretation Act
Reg. 449 — Reg 449 Cultural Property Export Regulations made under the Cultural Property Export and Import Act
Reg. 93-228 — RegSI/ 93-228 - Order Designating the Minister of Communications as Minister for Purposes of the Act
ITA — Income Tax Act
ITR — Income Tax Regulations made under the Income Tax Act
CNCA — Canada Not-for-Profit Corporations Act

New Brunswick

CDFA[R] — Charitable Donation of Food Act [Repealed]
CDFA — Charitable Donation of Food Act
HEFA92 — Higher Education Foundation Act, S N B1992, cH-4 1 [Repealed]
LA — Lotteries Act [Repealed]
GCA — Gaming Control Act

Prince Edward Island

PEICA — Charities Act [Repealed]

Nova Scotia

RCCPA — Religious and Charitable Corporations Property Act
NSUFA — University Foundations Act

Québec

QTA — Taxation Act

Ontario

CGA — Charitable Gifts Act [Repealed]
CIA — Charitable Institutions Act [Repealed]
CAA — Charities Accounting Act
DFA — Donation of Food Act, 1994
ONCA — Not-for-Profit Corporations Act, 2010

CHARITIES TAXATION - FEDERAL AND PROVINCIAL LEGISLATION

ROLA — Religious Organizations' Lands Act

OTA — Trustee Act

OUFA — University Foundations Act, 1992

Manitoba

CEA — The Charities Endorsement Act

MFA — The Manitoba Foundation Act [Repealed]

MMGA — The Museums and Miscellaneous Grants Act [Repealed]

RSLA — The Religious Societies' Lands Act [Repealed]

Saskatchewan

CFBA — The Charitable Fund-raising Businesses Act

SCFA — The Crown Foundations Act

Alberta

ACFA — Charitable Fund-raising Act

Reg. 108/2000 — Alberta Regulation 108/2000 Charitable Fund-raising Regulation made under the Charitable Fund-raising Act

PA — Perpetuities Act

British Columbia

CPPA — Charitable Purposes Preservation Act

HA — Hospital Act

HRC — Human Rights Code

LCLA — Liquor Control and Licensing Act [Repealed]

TCPA — Trustee (Church Property) Act

BCUFA — University Foundations Act

ABORIGINAL PEOPLES OF CANADA

Defined, **Group I, Reg. 448, s.1**

ABORIGINAL PERSON OF CANADA

Defined, **Group II, Reg. 448, s.1**

ACCOUNTS RECEIVABLE

Defined, **CCA-3, Part I, s.3**

ACCOUTREMENT

Defined, **Group III, Reg. 448, s.1**

ACT

Application of, **CAA-10, s.10**

Defined, **Reg. 108/2000-1, Reg. 424, Reg. 449, s.1-s.2**

ACTION

Defined, **CBCA-238, Part XX, s.238**

ADJUDICATOR

Defined, **GCA-1, Part 1, s.1**

ADULT

Defined, **ITA-143, Part I, s.143**

ADVANCED EDUCATION INSTITUTION

Defined, **AEFA-1, s.1**

ADVERSE CLAIM

Defined, **CNCA-37, Part 6, s.37**

AFFAIRS

Defined, **CNCA-2, ONCA-1, Part 1, s.1, s.2**

AFFILIATE

Defined, **ONCA-1, s.1**

AGENCY

Defined, **MMGA-1, s.1**

AGENT

Delegation of investment functions to, **CAA-1, s.1**
Duty of, **OTA-27.2, s.27.2**
Trustee functions delegated to, **OTA-27.1, s.27.1**

AGREEMENTS

Generally, **MMGA-8, s.8**
Contrary to public policy, **CFBA-27, Part IV, s.27**
Defined, **CFBA-27, Part IV, s.27**

AMATEUR ATHLETES'

RESERVE FUNDS

Generally, **ITA-143.1, Part I, s.143.1**
Amateur athlete, defined, **ITA-143.1, Part I, s.143.1**
Amounts included in income, **ITA-143.1, Part I, s.143.1**
Death of beneficiary, **ITA-143.2, Part I, s.143.2**
Professional athlete, defined, **ITA-143.1, Part I, s.143.1**
Qualifying performance income, defined, **ITA-143.1, Part I, s.143.1**
Termination of trust, **ITA-143.1, Part I, s.143.1**
Third party, defined, **ITA-143.1, Part I, s.143.1**
Where applied, **ITA-143.1, Part I, s.143.1**

AMATEUR SPORT

Generally, **CA-2, Part I, s.2**

ANNUAL MEETING

Defined, **RSLA-1, s.1**

APPEAL BOARD

Defined, **CIA-1, s.1**

APPLICANT

Defined, **CFBA-2, CRA-3, Part II, s.2, s.3**

APPLICATION OF ACT

Generally, **PEICA-2, s.2**

APPLICATION TO EVERY CHURCH

Generally, **HRC-41, s.41**

APPORTIONMENT RULE

Generally, **Div. H, ITA-149, Part I, s.149**

APPROVED CHARITABLE HOME FOR THE AGED

Defined, **CIA-1, s.1**

APPROVED CHARITABLE INSTITUTION

Defined, **CIA-1, s.1**

APPROVED CORPORATION

Defined, **CIA-1, s.1**

ARM'S LENGTH

Generally, **ITA-251, Part XVII, s.251**

ARRANGEMENT

Defined, **ONCA-120, s.120**

ARTICLE

Defined, **CA-2, CNCA-2, ONCA-1, Part 1, Part I, s.1-s.2**

ARTIFACT

Defined, **Group I, Reg. 448, s.1**

ASSESSMENT

Reassessment where certain deductions claimed (carrybacks), **Div. I, ITA-152, Part I, s.152**

ASSOCIATE

Defined, **CFBA-45, ONCA-1, Part VII, s.1, s.45**

ASSOCIATED CHARITIES

Designation of, **Div. H, ITA-149.1, Part I, QTA-985.3, s.149.1, s.985.3**

CHARITIES TAXATION - FEDERAL AND PROVINCIAL LEGISLATION

ASSOCIATION

Defined, **CEA-1, s.1**

Public bodies

Exemptions from taxation, **Book VIII, Chapter III, Div. H, ITA-149, Part I, QTA-984 to 985.0.3, Title I, s.149, ss.984 to 985.0.3**

AUDITOR

Generally, **HEFA92-12, ONCA-1, OUFA-9, s.1, s.9, s.12**

AUDITOR GENERAL

Generally, **LA-13, OUFA-9, s.9, s.13**

AUGUASTANA UNIVERSITY COLLEGE

Generally, **AEFA-13, s.13**

AUTHORIZED

Defined, **CEA-1, s.1**

BAND

Defined, **LA-1, s.1**

BANFF CENTRE

Defined, **AEFA-1, s.1**

BEARER

Defined, **CNCA-37, Part 6, s.37**

BOARD

Defined, **GCA-1, HA-1, HA-21, Part 1, Part 2, SCFA-2, s.1, s.2, s.21**

BODY CORPORATE

Affiliated bodies corporate, **CNCA-2, Part 1, s.2**

Defined, **CNCA-2, ONCA-1, Part 1, Reg. 424, s.1-s.2**

Holding body corporate, **CNCA-2, Part 1, s.2**

Subsidiary body corporate, **CNCA-2, Part 1, s.2**

Without share capital, **CNCA-294, Part 19, s.294**

BOOKS AND RECORDS

Generally, **ITA-230, Part XV, s.230**

Electronic, **ITA-230, Part XV, s.230**

Exemptions, **ITA-230, Part XV, s.230**

Lawyers, **ITA-230, Part XV, s.230**

Limitation period for keeping records, **ITA-230, Part XV, s.230**

Minister's demand, **ITA-230, Part XV, s.230**

Minister's requirement to keep records, **ITA-230, Part XV, s.230**

Objection or appeal, **ITA-230, Part XV, s.230**

Permission for early disposal, **ITA-230, Part XV, s.230**

Retention of, **ITR-5800, Part LVIII, s.5800**

BROADSHEET

Defined, **Group VII, Reg. 448, s.1**

BROADSIDE

Defined, **Group VII, Reg. 448, s.1**

BROKER

Defined, **CNCA-37, Part 6, s.37**

BUILDINGS

Approval of, **CIA-3, s.3**

BURIAL GROUNDS

Location of, **TCPA-10, s.10**

BUSINESS

Defined, **ACFA-1, CA-2, Part I, s.1, s.2**

BUSINESS AGENCY

Defined, **ITA-143, Part I, s.143**

CANADIAN

Defined, **CC-83.01, Part II.1, s.83.01**

**CANADIAN CULTURAL
PROPERTY EXPORT
CONTROL LIST**

- Establishment of, **CPEIA-4, s.4**
- Military objects, **Group III, Reg. 448, s.1, s.2**
- Musical instruments, **Group VIII, Reg. 448, s.1**
- Object of fine art, **Group V, Reg. 448, ss.1 to 7**
- Object recovered from the soil or waters of Canada, **Group I, Reg. 448, s.1 to s.4**
- Objects of applied and decorative art, **Group IV, Reg. 448, ss.1 to 6**
- Objects of Ethnographic material culture, **Group II, Reg. 448, s.1, s.2**
- Scientific or technological objects, **Group VI, Reg. 448, ss.1 to 5**
- Textual records, graphic records and sound recordings, **Group VII, Reg. 448, ss.1 to 9**

**CANADIAN HERITAGE
PRESERVATION
ENDOWMENT ACCOUNT**

- Generally, **CPEIA-36, s.36**

CANVASSING

- Unauthorized, **CEA-2, s.2**

CAPITAL GAIN

- Defined, **Div. B, ITA-39, Part I, Subdiv. C, s.39**
- Disposition of partnership unit, **Div. B, ITA-38, Part I, Subdiv. C, s.38**
- Disposition of security, **Div. B, ITA-40, Part I, Subdiv. C, s.40**
- Ecological gift, **Div. B, ITA-43, Part I, Subdiv. C, s.43**
- Non-qualifying securities, **Div. B, ITA-40, Part I, Subdiv. C, s.40**

CAPITAL GAIN—Cont'd

- Part dispositions, **Div. B, ITA-43, Part I, Subdiv. C, s.43**
- Taxable, **Div. B, ITA-38 to 46, Part I, Subdiv. C, ss.38 to 46**

CAPITAL LOSS

- Allowable, **Div. B, ITA-38 to 46, Part I, Subdiv. C, ss.38 to 46**
- Allowable business investment loss, **Div. B, ITA-39, Part I, Subdiv. C, s.39**
- Defined, **39, Div. B, ITA-38, Part I, Subdiv. C, ss.38**
- Ecological gift, **Div. B, ITA-43, Part I, Subdiv. C, s.43**
- Part dispositions, **Div. B, ITA-43, Part I, Subdiv. C, s.43**

**CARTOGRAPHIC RECORD OR
DOCUMENT**

- Defined, **Group VII, Reg. 448, s.3**

CEMETERY

- Defined, **LA-1, s.1**
- Municipal consent to, **RSLA-3, s.3**
- Transfer of, **RSLA-27, s.27**

CERTIFICATE

- Filing, **712.0.2, Book IV, Part I, QTA-712.0.1, Title V, ss.712.0.1**
- Federal Court, **CRA-5, s.5**
- Judicial consideration of, **6, CRA-5, ss.5**
- No appeal, **CRA-5, s.5**
- Non-publication of, **CRA-5, s.5**
- Notice, **CRA-5, s.5**
- Quashing, **CRA-7, s.7**
- Reasonability, **CRA-7, s.7**
 - Effect of determination, **CRA-8, s.8**
 - No appeal or review, **CRA-8, s.8**
 - Publication, **CRA-8, s.8**
- Regulations, **CRA-14, s.14**
- Restriction, **CRA-5, s.5**

CERTIFICATE—Cont'd

Review

- Federal Court review, **CRA-11, s.11**
- Cancellation of certificate, **CRA-11, s.11**
- No appeal, **CRA-11, s.11**
- Referral to Ministers, **CRA-11, s.11**
- Ministerial, **CRA-10, s.10**
- Automatic cancellation, **CRA-10, s.10**
- Decision on review, **CRA-10, s.10**
- Material to be considered, **CRA-10, s.10**
- Notice, **CRA-10, s.10**
- Time for decision, **CRA-10, s.10**
- Signature by Ministers, **CRA-4, s.4**
- Spent, publication of, **CRA-12, s.12**
- Term, **CRA-13, s.13**

CERTIFIED COPY

- Defined, **ONCA-1, s.1**

CHARITABLE ACTIVITIES

- Generally, **Div. H, ITA-149.1, Part I, QTA-985.2.4, s.149.1, s.985.2.4**
- Deemed, **Div. H, ITA-149.1, Part I, s.149.1**
- Defined, **CNCA-2, Part 1, s.2**

CHARITABLE CORPORATION

- Defined, **ONCA-1, s.1**

CHARITABLE DEDUCTIONS

- Gifts, for, **Book VIII, Chap. III.1, Div. III.1, Div. IV, Part I, QTA-985.9 to 985.12, QTA-985.13 to 985.18, Title I, s.985.13 to 985.18, ss.985.9 to 985.12**

CHARITABLE DONATIONS

- Amended fiscal return, **Book IV, Part I, QTA-716.0.1, Title V, s.716.0.1**

CHARITABLE DONATIONS

—Cont'd

- Art, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Assessments, **Book IV, Div. E, ITA-118.1, Part I, QTA-710.3, Subdiv. A, Title V, s.118.1, s.710.3**
- Beneficial interest in trust, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Capital or immovable property, **Book IV, Part I, QTA-716, Title V, s.716**
- Commuters, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Cultural property, **Book IV, Div. E, ITA-118.1, Part I, QTA-710.4 to 711, Subdiv. A, Title V, s.118.1, ss.710.4 to 711**
- Death of donor, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Ecological, **Book IV, Div. E, ITA-118.1, Part I, QTA-710.0.1, Subdiv. A, Title V, s.118.146, s.710.0.1**
- Excepted gift, **Book IV, Div. E, ITA-118.1, Part I, QTA-716.0.2, Subdiv. A, Title V, s.118.1, s.716.0.2**
- Exchanged security, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Fair market value of, **Book IV, Part I, QTA-714.2, QTA-716, QTA-716.0.1.1, Title V, s.714.2, s.716, s.716.0.1.1**
- Certificate of, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Determination of, **ITA-143, Part I, s.143**
- Ecological property, **ITA-143, Part I, s.143**
- Request for determination by Minister of Environment, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**

CHARITABLE DONATIONS

—Cont’d

- Insurance proceeds, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Loanbacks, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Non-qualifying security, **Div. B, Div. E, ITA-40, ITA-87, ITA-118.1, Part I, Subdiv. A, Subdiv. C, Subdiv. F, s.40, s.87, s.118.1**
- Ordering
 - Rule, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Partnerships, made by, **Book IV, Div. E, ITA-118.1, Part I, QTA-714, Subdiv. A, Title V, s.118.1, s.714**
- Proof of gift, **Book IV, Part I, QTA-712, Title V, s.712**
- Restriction, **Book IV, Part I, QTA-713.1, Title V, s.713.1**
- Spoiled receipt form, **Book IV, Part I, QTA-712.0.0.1, Title V, s.712.0.0.1**
- Work of art, **Book IV, Part I, QTA-714.1, Title V, s.714.1**
- Year of death
 - after 2015, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
 - before 2016, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**

CHARITABLE FOUNDATION

- Corporation ownership, **Div. H, ITA-149.1, Part I, s.149.1**
- Defined, **Book VIII, Chap. III.1, Div. 1, Div. H, ITA-149.1, Part I, QTA-985.1.1, Title I, s.149.1, s.985.1.1**
- Disbursement quota, **ITR-3701, Part XXXVII, s.3701**
- Value, determination of, **ITR-3701, Part XXXVII, s.3701**

CHARITABLE FUND

- Defined, **PEICA-1, s.1**

CHARITABLE GIFTS

- Interest in a business, **CGA-2, s.2**
- Determination of profits, **CGA-4, s.4**
- Investigation, **CGA-7, s.7**
- Investment of proceeds, **CGA-6, s.6**
- Rights of acquisition, **CGA-5, s.5**
- Wills, **CGA-3, s.3**
- Property
 - Not at arm’s length, **ITA-188.1, Part V, s.188.1**

CHARITABLE GIFTS ACT

- Interest in business, **CAA-14, s.14**
- Obligation to dispose of business, **CAA-14, s.14**
- Right to application, **CAA-14, s.14**

CHARITABLE ORGANIZATION

- Defined, **ACFA-1, Book VIII, CFBA-2, Chap. III.1, Div. 1, Div. H, ITA-149.1, Part I, Part II, QTA-985.1.2, Title I, s.1, s.2, s.149.1, s.985.1.2**
- Reduction, **Div. H, ITA-149.1, Part I, s.149.1**
- Registration of, **Book VIII, Chap. III.1, Div. II, Part I, QTA-985.5, Reg. 108/2000, Title I, s.9, s.985.5**
- Deemed, **Book VIII, Chap. III.1, Div. 1, Part I, QTA-985.1.1, Title I, s.985.1.1**
- Revocation, **Book VIII, Chap. III.1, Div. I, Div. III, ITA-168, Part I, QTA-985.6 to 985.8.1, Title I, s.168, ss.985.6 to 985.8.1**

CHARITABLE PROPERTY

- Defined, **CAA-7, s.7**

CHARITABLE PURPOSES

- Defined, **149.2, ACFA-1, CAA-9, CEA-1, CFBA-2, CPPA-1, Div. H, ITA-149.1, Part I, Part II, s.1, s.2, s.9, ss.149.1**

CHARITIES TAXATION - FEDERAL AND PROVINCIAL LEGISLATION

CHARITABLE PURPOSES

PRESERVATION ACT

Generally, **CPPA-1 to 7, ss.1 to 7**

Bankruptcy or winding-up,

CPPA-4, s.4

Law not affected, **CPPA-5, s.5**

Obligations, **CPPA-3, s.3**

CHARITIES ACCOUNTING ACT

Generally, **CGA-10, s.10**

**CHARITIES REGISTRATION
(SECURITY INFORMATION)
ACT**

Principles, **CRA-2, s.2**

Purpose, **CRA-2, s.2**

CHARITY

Defined, **CPPA-1, Div. H, ITA-149.1, PEICA-1, Part I, s.1, s.149.1**

Duties, **PEICA-5, s.5**

Exemption from tax, **Book VIII, Chap. III.1, Div. H, Div. VII, ITA-149, Part I, QTA-985.23, Title I, s.149, s.985.23**

Registration requirements,
PEICA-4, s.4

Report, **PEICA-6, s.6**

Termination, **PEICA-7, s.7**

CINEMATOGRAPHIC FILM

Defined, **Group VII, Reg. 448, s.3**

CLAIM

Defined, **Reg. 108/2000, s.1, s.11**

CLAIMANT

Defined, **Reg. 108/2000, s.1**

COLLECTION OF FUNDS

Right of complaint, **CAA-6, s.6**

COMMISSION

Defined, **CA-2, LA-1, Part I, s.1, s.2**

Public bodies

Exemption from taxation, **Book VIII, Chapter III, Part I,**

COMMISSION—Cont'd

Public bodies—Cont'd

QTA-984 to 985.0.3, Title I, ss.984 to 985.0.3

COMMISSIONER

Defined, **CA-2, Part I, s.2**

COMMON-LAW PARTNER

Defined, **CEA-1, s.1**

**COMMUNAL (RELIGIOUS)
ORGANIZATIONS**

Generally, **Div. E, ITA-143, Part I, s.143**

Election

Gifts, **Div. E, ITA-143, Part I, s.143**

Income, **Div. E, ITA-143, Part I, s.143**

Refusal to accept election, **Div. E, ITA-143, Part I, s.143**

COMMUNITY COLLEGE

Defined, **HEFA92-11, s.11**

COMPANY, THE (OR A)

Defined, **CCA-3, CCA-157, Part I, Part II, s.3, s.157**

COMPLAINANT

Defined, **CBCA-238, Part XX, s.238**

**CONFLICTS OF INTEREST
PROHIBITED**

Generally, **HA-4.1, Part 1, s.4.1**

Employee, **HA-4.1, Part 1, s.4.1**

Extended care facility, **HA-4.1, Part 1, s.4.1**

Patient, **HA-4.1, Part 1, s.4.1**

CONFUSING

Defined, **Part II, Reg. 424, s.12**

CONGREGATION

Defined, **ITA-143, Part I, s.143**

CONSENT ORDERS

Generally, **CAA-13, s.13**

CONTRACT

Validity of, **CEA-2, s.2**

CONTRIBUTION

Defined, **ACFA-1, CFBA-2, Part II, s.1, s.2**

Gross, **Reg. 108/2000, s.2**

Holding in trust, **ACFA-11, s.11**

Order compelling proper use of, **ACFA-53 to 56, ss.53 to 56**

CONTRIBUTORY

Defined, **ONCA-121, s.121**

CONTROL LIST

Defined, **CPEIA-2, s.2**

CONVENTION

Defined, **CPEIA-36.1, s.36.1**

CONVENTION FOR THE PROTECTION OF CULTURAL PROPERTY IN THE EVENT OF ARMED CONFLICT AND ITS PROTOCOLS

Generally, **CPEIA-36.1, CPEIA-Article 1, s.36.1**

CONVICTION

Defined, **ACFA-15, ACFA-23, s.15, s.23**

CORPORATE NAMES

Generally, **Part I, Reg. 424, ss.11 to 28**

Confusion, **Part I, Reg. 424, s.13**

Consideration of whole name, **Part I, Reg. 424, s.14**

Deceptively misdescriptive, **Part I, Reg. 424, s.23**

Not prohibitive, **Part I, Reg. 424, ss.24 to 28**

Prohibited, **Part I, Reg. 424, ss.16 to 22**

Reservation of, **Part I, Reg. 424, s.15**

CORPORATION

See also Shareholder

Agent

Contract of, binding, **CCA-21, Part I, s.21**

Amalgamation, **Div. B, ITA-69, Part I, Subdiv. F, s.69**

Patronage dividends, **Div. B, ITA-87, Part I, Subdiv. F, s.87**

Annual returns, **CCA-133 to 152, Part I, ss.133 to 152**

Approval of, **CIA-1, s.1**

Attorney

Acts of binding, **CCA-22, Part I, s.22**

Audit, **CCA-132, Part I, s.132**

Auditor, **CCA-130, Part I, s.130**

Authorization to affix seal, **CCA-23, Part I, s.23**

Books

Accounting, **CCA-117, Part I, s.117**

Contents of, **CCA-109, Part I, s.109**

Neglect to keep, **CCA-113, Part I, s.113**

Charter

Forfeiture of, **CCA-31, Part I, s.31**

Surrender of, **CCA-32, Part I, s.32**

Defined, **CCA-157, CEA-1, CNCA-2, GCA-1, ONCA-1, Part I, Part II, Reg. 424, s.1-s.2, s.157**

Derivative action, see Derivative Action

Director

Indemnified, **CCA-93, Part I, s.93**

Interested in contract with company, **CCA-98, Part I, s.98**

Liability, **CCA-99, Part I, s.99**
Amount recoverable, **ITA-227.1, Part XV, s.227.1**

CORPORATION—Cont'd

Director—Cont'd

Liability, **CCA-99, Part I, s.99**

—Cont'd

Contribution, **ITA-227.1, Part XV, s.227.1**

Failure to deduct, **ITA-227.1, Part XV, s.227.1**

Limitation period, **ITA-227.1, Part XV, s.227.1**

Limitations on, **ITA-227.1, Part XV, s.227.1**

Preference, **ITA-227.1, Part XV, s.227.1**

Evidence, **CCA-140, Part I, s.140**

Books as, **CCA-138, Part I, s.138**

By-laws, evidence of, **CCA-140, Part I, s.140**

Proof

Declaration or affidavit, **CCA-143, Part I, s.143**

Incorporation, **CCA-141, Part I, s.141**

Matters in letters patent, **CCA-142, Part I, s.142**

Service, **CCA-145, Part I, s.145**

Forms, **CCA-152, Part I, s.152**

Foundation, **MFA-3, s.3**

Gifts, **110.1, Div. C, ITA-110, Part I, ss.110**

Capital property, **Div. C, Div. E, ITA-110.1, ITA-118.1, Part I, Subdiv. A, s.110.1, s.118.1**

Partnership, **Div. C, ITA-110.1, Part I, s.110.1**

Proof, **Div. C, ITA-110.1, Part I, s.110.1**

Head office, **CCA-24, Part I, s.24**

Inquiries, **CBCA-237, Part XIX, s.237**

Inspections, **CCA-114.2, Part I, s.114.2**

Investigation, see Investigation

CORPORATION—Cont'd

Large

Tax on, **ITA-181.1, Part I.3, s.181.1**

Letters patent

Alterations, **CCA-9, Part I, s.9**

Corrections, **CCA-11, Part I, s.11**

Date of existence, **CCA-12, Part I, s.12**

Establishing conditions precedent, **CCA-9, Part I, s.9**

Notice to be published, **CCA-10, Part I, s.01**

Mortgages, **CCA-68, Part I, s.68**

Entry of satisfaction, **CCA-70, Part I, s.70**

Register of, **CCA-71, Part I, s.71**

Right of debenture holders to inspect, **CCA-73, Part I, s.73**

Right to inspect instruments, **CCA-72, Part I, s.72**

Name, **CCA-25, Part I, s.25**

Change of, **CCA-29, CNCA-14, Part 2, Part I, s.14, s.29**

Identical name, **CCA-28, Part I, s.28**

Non-resident

Exempt corporations, **ITA-219, Part XIV, s.219**

Offences and penalties, **150, CC-45, CCA-149, Part I, Part IX, s.45, ss.149**

Officers, **CC-50, Part IX, s.50**

Official seal, **CCA-23, Part I, s.23**

Perpetual debenture, **CCA-66, Part I, s.66**

Powers, **CCA-15, CEA-1, CNCA-17, Part 3, Part I, s.1, s.15, s.17**

Applications to extend or reduce, **CCA-20, Part I, s.20**

Borrowing, **CCA-65, CNCA-28, Part 5, Part I, s.28, s.65**

Delegation, **CCA-65, Part I, s.65**

CORPORATION—Cont'd

Powers, **CCA-15, CEA-1, CNCA-17, Part 3, Part I, s.1, s.15, s.17—Cont'd**
 Incidental and ancillary, **CCA-16, Part I, s.16**
 Re-issuing debentures, **CCA-67, Part I, s.67**
 Preliminaries, **CCA-4, Part I, s.4**
 Procedure
 Action between shareholders and company, **CCA-147, Part I, s.147**
 Cases where use of seal not necessary, **CCA-144, Part I, s.144**
 Service of notice to shareholders, **CCA-145, Part I, s.145**
 Setting forth incorporation, **CCA-148, Part I, s.148**
 Time from which service rendered, **CCA-146, Part I, s.146**
 Public bodies
 Exemption from taxation, **Book VIII, Chapter III, Div. H, ITA-149, Part I, QTA-984 to 985.0.3, Title I, s.149, ss.984 to 985.0.3**
 Receiver, order appointing, **CCA-69, Part I, s.69**
 Registration and transfer offices, **CCA-218, Part VI, s.218**
 Regulations, **CCA-152, Part I, s.152**
 Relief, **CCA-219, Part VI, s.219**
 Seal of office, **CCA-6, Part I, s.6**
 Tariff by Governor in Council, **CCA-151, Part I, s.151**
 Taxable income
 Deductions, **Book IV, Part I, QTA-710, Title V, s.710**
 Change in control of corporation, **Book IV, Part I, QTA-716.0.1.4, Title V, s.716.0.1.4**

CORPORATION—Cont'd

Taxable income—Cont'd
 Deductions, **Book IV, Part I, QTA-710, Title V, s.710**
 —Cont'd
 Limitations of, **Book IV, Part I, QTA-711.1, Title V, s.711.1**
 Maximum amount, **Book IV, Part I, QTA-711, Title V, s.711**
 Taxation
 Dividends received, **Div. B, ITA-82, Part I, Subdiv. F, s.82**
 Winding-up, **CCA-133, Part I, s.133**
 Costs, **CCA-5.6, Part I, s.5.6**
 Grounds for, **CCA-5.6, CCA-150, Part I, s.5.6, s.150**
 Subsidiaries, **Div. B, ITA-88, Part I, Subdiv. F, s.88**
 Without share capital, **CCA-153 to 157.1, Part II, ss.153 to 157.1**

CORPORATIONS ACT

Generally, **MFA-15, s.15**

COURT

Defined, **CA-74.09, CCA-3, CFBA-2, ONCA-1, Part I, Part II, Part VII.1, s.1-s.3, s.74.09**
 Powers of, **CGA-8, s.8**

CREDITOR

Defined, **CNCA-2, Part 1, s.2**

CRIMINAL BREACH OF TRUST

Generally, **CC-336, Part IX, s.336**

CROWN

Defined, **SCFA-2, s.2**

CULPABLE CONDUCT

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

CULTURAL PROPERTY

Defined, **CPEIA-Article 1**

CULTURAL PROPERTY—Cont'd

Designation of, **CPEIA-38, s.38**

Foreign, **CPEIA-37, s.37**

Gift of, **Book IV, Part I, QTA-716.0.1, Title V, s.716.0.1**

CULTURAL PROPERTY AGREEMENT

Defined, **CPEIA-37, s.37**

CUSTOM'S OFFICERS

Application of powers under Customs Act, **CPEIA-51, s.51**

Duties, **CPEIA-50, s.50**

DAY

Defined, **ONCA-1, s.1**

DEBENTURE

Defined, **CCA-3, Part I, s.3**

DEBT OBLIGATION

Defined, **ONCA-1, s.1**

DECEPTIVE MARKETING PRACTICES

Determination of reviewable conduct, **CA-74.1, Part VII.1, s.74.1**

Aggravating factors, **CA-74.1, Part VII.1, s.74.1**

Appeals

Disposition of, **CA-74.18, Part VII.1, s.74.18**

Federal Court of Appeal, **CA-74.18, Part VII.1, s.74.18**

Provincial Court of Appeal, **CA-74.18, Part VII.1, s.74.18**

Question of fact, **CA-74.19, Part VII.1, s.74.19**

Consent agreement, **CA-74.12, Part VII.1, s.74.12**

Registration, **CA-74.12, Part VII.1, s.74.12**

Effect of registration, **CA-74.12, Part VII.1, s.74.12**

DECEPTIVE MARKETING

PRACTICES—Cont'd

Determination of reviewable conduct, **CA-74.1, Part VII.1, s.74.1—Cont'd**

Consent agreement, **CA-74.12, Part VII.1, s.74.12—Cont'd**

Rescission or variation of, **CA-74.13, Part VII.1, s.74.13**

Terms, **CA-74.13, Part VII.1, s.74.13**

Court powers, **CA-74.17, Part VII.1, s.74.17**

Duration of order, **CA-74.1, Part VII.1, s.74.1**

Evidence, **CA-74.14, Part VII.1, s.74.14**

Meaning of subsequent order, **CA-74.1, Part VII.1, s.74.1**

Mitigating factors, **CA-74.1, Part VII.1, s.74.1**

Proceedings commenced under section 52 or 52.01, **CA-74.16, Part VII.1, s.74.16**

Purpose of order, **CA-74.1, Part VII.1, s.74.1**

Rescission or variation of order, **CA-74.13, Part VII.1, s.74.13**

Saving, **CA-74.1, CA-74.07, Part VII.1, s.74.1, s.74.07**

Temporary order, **CA-74.11, Part VII.1, s.74.11**

Duration, **CA-74.11, Part VII.1, s.74.11**

Duty of Commissioner, **CA-74.111, Part VII.1, s.74.111**

Ex parte application, **CA-74.111, Part VII.1, s.74.111**

Duration of ex parte application, **CA-74.111, Part VII.1, s.74.111**

**DECEPTIVE MARKETING
PRACTICES—Cont’d**

- Determination of reviewable conduct, **CA-74.1, Part VII.1, s.74.1—Cont’d**
- Temporary order, **CA-74.11, Part VII.1, s.74.11—Cont’d**
 - Notice of application by Commissioner, **CA-74.111, Part VII.1, s.74.111**
- Unpaid monetary penalty, **CA-74.15, Part VII.1, s.74.15**
- Misrepresentations, **CA-74.01, Part VII.1, s.74.01**
 - Deemed representations to public, **CA-74.03, Part VII.1, s.74.03**
 - General impression to be considered, **CA-74.03, Part VII.1, s.74.03**
 - Ordinary price
 - References to time, **CA-74.01, Part VII.1, s.74.01**
 - Suppliers generally, **CA-74.01, Part VII.1, s.74.01**
 - Suppliers own, **CA-74.01, Part VII.1, s.74.01**
 - Representations accompanying products, **CA-74.03, Part VII.1, s.74.03**
 - Saving, **CA-74.01, Part VII.1, s.74.01**
 - Promotional contests, **CA-74.06, Part VII.1, s.74.06**

DEED OF CONVEYANCE

- Generally, **RSLA-Sch. A**

DELIVERY

- Defined, **CNCA-37, Part 6, s.37**

DEPARTMENT

- Defined, **CCA-3, Part I, s.3**

**DEPARTMENT OF JUSTICE AND
PUBLIC SAFETY**

- Gaming Control Branch, **GCA-28, Part 3, s.28**

DERIVATIVE ACTION

- Generally, **CBCA-239, Part XX, s.239**
- Conditions precedent, **CBCA-239, Part XX, s.239**
- Powers of court, **CBCA-240, Part XX, s.240**

DERIVATIVE ORGANIZATIONS

- Generally, **ROLA-1, s.1**

**DESCRIBED MINERAL
SPECIMEN**

- Defined, **Group I, Reg. 448, s.1**

DESIGN

- Defined, **Group VII, Reg. 448, s.3**

DESIGNATED GIFT

- See Gifts

DESIGNATED UNIVERSITY

- Defined, **NSUFA-2, s.2**

DIRECTOR

- Defined, **CCA-3, CIA-1, CNCA-2, Part 1, Part I, s.1-s.3**
- Removal of, **CNCA-7, Part 2, s.7**

DISBURSEMENT EXCESS

- Defined, **Book VIII, Chap. III.1, Div. H, Div. V, ITA-149.1, Part I, QTA-985.20, Title I, s.149.1, s.985.20**
- Rule regarding, **Div. H, ITA-149.1, Part I, s.149.1**
- Use of, **Book VIII, Chap. III.1, Chap. III.3.1, Div. V, Part I, QTA-985.20, QTA-985.35.5, Title I, s.985.20, s.985.35.5**

DISBURSEMENT QUOTA

- Calculation of, **Book VIII, Chap. III.1, Div. III.1, Part I, QTA-985.9 to 985.12, Title I, ss.985.9 to 985.12**
- Defined, **Book VIII, Chap. III.1, Chap. III.3.1, Div. 1, Div. H, Div. III.1, ITA-149.1, Part I, QTA-985.1, QTA-985.9 to**

DISBURSEMENT QUOTA

—Cont'd

985.12, QTA-985.35.1, Title I,
s.149.1, s.985.1, s.985.35.1,
ss.985.9 to 985.12

DISCONTINUED ACTION

Generally, CBCA-242, Part XX,
s.242

DISCRETE PURPOSE

Defined, CPPA-1, s.1

DISCRETE PURPOSE

CHARITABLE PROPERTY

Defined, CPPA-1, s.1

DISTINCTIVE

Defined, Part II, Reg. 424, s.12

DOCUMENT

Defined, CCA-3, Part I, Reg. 424,
s.2, s.3

Format of, Part I, Reg. 424, ss.5 to
10

DONATION PERIOD

Defined, Reg. 108/2000, s.30

DONATIONS

Food, CDFA[R]-1 to 4, DFA-1 to
4, ss.1 to 4

Liability of agent, DFA-1, s.1

Liability of director, DFA-1, s.1

Liability of donor, DFA-1, s.1

Non-application, DFA-2, s.2

Non-qualifying security, Div. B,
ITA-40, Part I, Subdiv. C,
s.40

Notice to be given to Public Guard-
ian and Trustee, CAA-1, s.1

Personal hygiene, CDFA[R]-1 to 4,
ss.1 to 4

DONEE

Prescribed, ITR-3504, Part XXXV,
s.3504

DONOR

Defined, CPPA-1, s.1

DONOR FUND-RAISER

Defined, ACFA-1, s.1 ACFA-33,
s.33

Duty, ACFA-35, s.35

Information, ACFA-36, Reg. 108/
2000, s.30, s.36

Representations, ACFA-37, s.37

DONOR LIST

Generally, ACFA-35, CFBA-25,
Part IV, s.25, s.35

Defined, ACFA-33, CFBA-25,
Part IV, s.25, s.33

DRAWING

Defined, Group V, Reg. 448, s.1

DRESS

Defined, Group III, Reg. 448, s.1

ECOLOGICAL GIFTS

See also Total ecological gifts

Deductions for gifts of, Div. C,
ITA-110.1, Part I, s.110.1

Defined, Div. B, ITA-43, Part I,
Subdiv. C, s.43

Dispositions of

Part dispositions of, Div. B, ITA-
43, Part I, Subdiv. C, s.43

Redetermination of, Div. E, ITA-
118.1, Part I, Subdiv. A,
s.118.1

Taxable capital gain, 39, Div. B,
ITA-38, Part I, Subdiv. C,
ss.38

Tax payable, ITA-207.3, Part XI.2,
s.207.3

EDUCATIONAL INSTITUTION

Defined, HEFA92-11, MFA-1, s.1,
s.11

EFFECT OF ACT

Generally, RCCPA-2, s.2

ELECTION

See Stock option benefits

ELECTRONIC

Message, defined, **CA-2, Part I, s.2**

ELIGIBLE DONEE

Defined, **ITA-188, Part V, s.188**

EMPLOYEES' CHARITY TRUST

Defined, **ITR-3502, Part XXXV, s.3502**

ENDURING PROPERTY

Receipts, **3501, ITR-3500, Part XXXV, ss.3500**

ENTITY

Defined, **CA-2, CC-83.01, CNCA-2, Part 1, Part I, Part II.1, s.2, s.83.01**

List of

Amendment to name, **CC-83.05, Part II.1, s.83.05**

Deeming, **CC-83.05, Part II.1, s.83.05**

Establishment of, **CC-83.05, Part II.1, s.83.05**

Evidence, **CC-83.05, Part II.1, s.83.05**

Foreign information

Admission of, **CC-83.06, Part II.1, s.83.06**

Return of, **CC-83.05, Part II.1, s.83.05**

Use of, **CC-83.06, Part II.1, s.83.06**

Judicial review, **CC-83.05, Part II.1, s.83.05**

Mistaken identity, **CC-83.07, Part II.1, s.83.07**

Issuance of certificate, **CC-83.07, Part II.1, s.83.07**

New application, **CC-83.05, Part II.1, s.83.05**

Publication, **CC-83.05, Part II.1, s.83.05**

Recommendation, **CC-83.05, Part II.1, s.83.05**

ENTITY—Cont'd

List of—Cont'd

Reference, **CC-83.05, Part II.1, s.83.05**

Review, **CC-83.05, Part II.1, s.83.05**

Validity, **CC-83.05, Part II.1, s.83.05**

EQUITY SHARE

Defined, **CCA-3, Part I, s.3**

ESTATES AND TRUSTS

Information returns, **ITR-204, Part II, s.204**

EVENT OF DEFAULT

Defined, **CNCA-104, Part 7, s.104**

EVIDENCE

Generally, **CPEIA-48, s.48**

EXCLUDED ACTIVITY

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

EXECUTOR OR TRUSTEE

Application where in default, **4, CAA-2, ss.2**

Auditing accounts as to charitable legacies or grants, **CAA-3, s.3**

Conflict of interest, **CNCA-105, Part 7, s.105**

Duties, **CNCA-113, Part 7, s.113**

Evidence requirements of, **CNCA-111, Part 7, s.111**

Furnish information to Public Guardian or Trustee, **CAA-2, s.2**

Qualifications, **CNCA-106, Part 7, s.106**

Removal of, **CNCA-105, Part 7, s.105**

Social investment, **10.3, CAA-10.2, ss.10.2**

EXPENDITURE

Amount of, **Div. F, ITA-143.2, Part I, s.143.2**

EXPENDITURE—Cont'd

Defined, **Div. F, ITA-143.2, Part I, s.143.2**

EXPERT EXAMINER

Defined, **CPEIA-2, s.2**

Designation of, **CPEIA-6, s.6**

EXPORT PERMIT

Generally, **10, Reg. 449, ss.9**

Alterations, **CPEIA-15, s.15**

Application for, **Reg. 449, ss.3 to 8**

Defined, **CPEIA-2, s.2**

Deposit of copy, **CPEIA-14, s.14**

Determination by expert examiner, **CPEIA-9, s.9**

Determination by permit officer, **CPEIA-8, s.8**

Immediate issue of, **CPEIA-7, s.7**

No permit for two years, **CPEIA-16, s.16**

Object included in control list, **CPEIA-10, s.10**

Object not included in control list, **CPEIA-8, s.8**

Removal of object from Canada, **Reg. 449, s.12**

Terms and conditions, **Reg. 449, s.11**

FACILITATION

Defined, **CC-83.01, Part II.1, s.83.01**

FALSE STATEMENT

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

FALSE STATEMENT IN APPLICATION

Generally, **PEICA-9, s.9**

FAMILY

Defined, **ITA-143, Part I, s.143**

Members, specification of, **Div. E, ITA-143, Part I, s.143**

FEDERAL COURT OF APPEAL

Appeals to, **Div. J, ITA-169 to 180, Part I, ss.169 to 180**

No jurisdiction, **Div. J, ITA-180, Part I, s.180**

Summary disposition, **Div. J, ITA-180, Part I, s.180**

FIDUCIARY

Defined, **CNCA-37, Part 6, s.37**

FINANCIAL INSTITUTION

Defined, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**

FINANCIAL YEAR

Defined, **ONCA-1, s.1**

FIRST PROTOCOL

Defined, **CPEIA-36.1, s.36.1**

FOREIGN CULTURAL PROPERTY

Defined, **CPEIA-37, s.37**

FOR GREATER CERTAINTY

Defined, **CC-83.01, Part II.1, s.83.01**

FORMER LICENSEE

Defined, **CFBA-23, Part IV, s.23**

FORMER REPRESENTATIVE

Defined, **CFBA-23, Part IV, s.23**

FOSSIL

Defined, **Group I, Reg. 448, s.1**

FOSSIL AMBER

Defined, **Group I, Reg. 448, s.1**

FOUNDATION

Accounts, **NSUFA-11, s.11**

Administration, **AEFA-10, SCFA-12, s.10, s.12**

Agent of Her Majesty, **HA-46, MFA-5, Part 4, s.5, s.46**

Annual report, **AEFA-16, HEFA92-14, MFA-14, NSUFA-12, OUFA-10, SCFA-18, s.10, s.12, s.14, s.16, s.18**

FOUNDATION—Cont'd

Audit, **HEFA92-12, MFA-13, SCFA-17, s.12, s.13, s.17**
 Annual, **BCUFA-13, s.13**
 Expenses of, **HEFA92-15, MFA-13, s.13, s.15**
 Auditor, **HEFA92-12, NSUFA-10, OUFA-9, s.9, s.10, s.12**
 Board of directors, **OUFA-5, s.5**
 Board of trustees, **AEFA-7, HEFA92-10, MFA-8, SCFA-10, TCPA-1, s.1, s.7, s.8, s.10**
 Appointment, **AEFA-7, HEFA92-11, SCFA-10, TCPA-1, s.1, s.7, s.10, s.11**
 Chairperson, **HA-20, MFA-8, Part 2, SCFA-10, s.8, s.10, s.20**
 Interim chairperson, **MFA-8, s.8**
 Majority, **MFA-8, s.8**
 Powers, **HEFA92-4, s.4**
 Quorum, **HEFA92-7, MFA-8, s.7, s.8**
 Reappointment, **AEFA-7, MFA-8, TCPA-1, s.1, s.7, s.8**
 Reimbursement, **AEFA-7, HEFA92-7, s.7**
 Reimbursement for expenses, **MFA-8, s.8**
 Revocation of appointment, **MFA-8, s.8**
 Term of office, **BCUFA-2, MFA-8, s.2, s.8**
 Vacancy, **BCUFA-2, SCFA-10, s.2, s.10**
 Body corporate, **HEFA92-5, NSUFA-2, s.2, s.5**
 Borrowing, **BCUFA-7, s.7**
 By-laws, **AEFA-9, BCUFA-6, HEFA92-10, MFA-10, SCFA-11, s.6, s.9-s.11**
 Capacity to contract, **SCFA-8, s.8**
 Capital, **HA-23, NSUFA-3, Part 2, s.3, s.23**
 Transfer of, **NSUFA-5, s.5**

FOUNDATION—Cont'd

Chairman, **NSUFA-6, s.6**
 Corporation, **AEFA-5, OUFA-4, SCFA-4, s.4, s.5**
 Crown agent, **AEFA-6, OUFA-3, SCFA-7, s.3, s.6, s.7**
 Defined, **AEFA-1, BCUFA-1, HEFA92-1, MFA-1, NSUFA-3, SCFA-2, s.1-s.3**
 Donor, directions of, **AEFA-12, MFA-9, SCFA-14, s.9, s.12, s.14**
 Effect of gift, devise, bequest, **NSUFA-5, s.5**
 Establishment, **AEFA-2, HEFA92-2, MFA-2, NSUFA-3, OUFA-1, SCFA-3, s.1-s.3**
 Fiscal year, **AEFA-15, HEFA92-12, MFA-12, NSUFA-9, OUFA-8, SCFA-16, s.8, s.9, s.12, s.15, s.16**
 Fund, **AEFA-11, HEFA92-8, MFA-7, s.7, s.8, s.11**
 Distribution of, **BCUFA-11, s.11**
 Gift intended for benefit of foundation, **NSUFA-13, s.13**
 Grants, **HEFA92-8, s.8**
 Immunity from liability, **SCFA-15, s.15**
 Indemnification, **OUFA-7, s.7**
 Investment counsel, **BCUFA-10, s.10**
 Investment powers, **BCUFA-8, HA-22, Part 2, s.8, s.22**
 Investments, **SCFA-13, s.13**
 Liability, **AEFA-14, s.14**
 In tort, **SCFA-9, s.9**
 Of members, **TCPA-9, s.9**
 Membership, **NSUFA-5, NSUFA-6, s.5, s.6**
 Ceasing to be, **NSUFA-5, s.5**
 Effect of vacancy, **NSUFA-5, s.5**
 Expenses, **NSUFA-5, s.5**
 Term of office, **NSUFA-5, s.5**
 Name, **NSUFA-3, s.3**

FOUNDATION—Cont'd

Objects, **NSUFA-4, OUFA-2, s.2, s.4**
 Operating expenses, **HEFA92-15, s.15**
 Policy directives, **OUFA-6, s.6**
 Powers, **AEFA-4, BCUFA-5, HEFA92-4, MFA-4, NSUFA-7, SCFA-6, s.4-s.7**
 Property
 Distribution of, **BCUFA-11, s.11**
 Use of, **NSUFA-8, s.8**
 Purposes, **AEFA-3, HEFA92-3, MFA-6, SCFA-5, TCPA-5, s.3, s.5, s.6**
 Regulations, **AEFA-17, HEFA92-10, HEFA92-16, NSUFA-15, OUFA-11, s.10, s.11, s.15-s.17**
 Regulations Act, **NSUFA-15, s.15**
 Shareholder, **NSUFA-3, s.3**
 Staff, **BCUFA-12, s.12**
 Taxation exemption, **BCUFA-14, HEFA92-17, NSUFA-14, s.14, s.17**
 Trustees
 Appointment, **HEFA92-7, s.7**
 Liability of, **MFA-11, s.11**
 Use of funds, **NSUFA-5, s.5**
 Winding-up, **HEFA92-18, s.18**

FUND

Defined, **MFA-1, s.1**

FUND-RAISING AGREEMENT

Generally, **CFBA-26, Part IV, s.26**
 Defined, **ACFA-1, CFBA-2, Part II, s.1, s.2**
 Duty to enter into, **ACFA-29, s.29**
 Requirements, **ACFA-30, s.30**

FUND-RAISING BUSINESS

Accounting, **CFBA-28, Part IV, s.28**
 Appeals
 Court, to, **CFBA-36, Part VI, s.36**

FUND-RAISING BUSINESS

—Cont'd

Appeals—Cont'd
 Court of Appeal, **CFBA-36, Part VI, s.36**
 Decision, **CFBA-38, Part VI, s.38**
 Minister, of, **ACFA-52, s.52**
 Documents to be filed, **CFBA-37, Part VI, s.37**
 Stay, **CFBA-40, Part VI, s.40**
 Bonds, **ACFA-59, s.59**
 Compensation for loss, **ACFA-56, s.56**
 Defined, **ACFA-20, CFA-1, CFBA-2, Part II, s.1, s.2, s.20**
 Disclosure
 By Minister, **ACFA-51, s.51**
 By registrar, **CFBA-44, Part VII, s.44**
 Donor list, **ACFA-28, s.28**
 Evidence, **CFBA-43, Part VII, s.43**
 Existing bonds, **Reg. 108/2000, s.31**
 Extra-provincial corporations, **CFBA-41, Part VII, s.41**
 False statements, **ACFA-48, s.48**
 Financial statements and returns, **ACFA-8, s.8**
 Financial year, **ACFA-19, s.19**
 Fundraising agreement, **ACFA-30, s.30**
 Holding contributions in trust, **ACFA-11, s.11**
 Immunity, **CFBA-47, Part VII, s.47**
 Information to be provided on request, **CFBA-42, Part VII, s.42**
 Inspections, **ACFA-39 to 45, ss.39-45**
 Initiating, **ACFA-42, s.42**
 Injunction, **ACFA-45, s.45**
 Inspectors, **ACFA-38, s.38**
 Ministerial powers, **ACFA-44 to 46, ss.44 to 46**

FUND-RAISING BUSINESS

—Cont'd

Inspections, **ACFA-39 to 45, ss.39-45**—Cont'd
 Order allowing, **ACFA-41 to 43, ss.41 to 43**
 Order to assist, **ACFA-43 to 45, ss.43 to 45**
 Records, **ACFA-40, s.40**
 Investigations
 Costs outside of Saskatchewan, **CFBA-35, Part V, s.35**
 Registrar, by, **CFBA-31, Part V, s.31**
 Warrant, **CFBA-34, Part V, s.34**
 Liability, protection from, **ACFA-57.1, s.57.1**
 License, **Reg. 108/2000, s.10**
 Application for, **CFBA-6, Part II, s.6**
 Cancellation, **CFBA-9, Part II, s.9**
 Changes in information, **ACFA-26, s.26**
 Expiry, **ACFA-25, CFBA-12, Part II, s.12, s.25**
 Financing security requirement, **CFBA-13, Part II, s.13**
 Grounds for refusing, **ACFA-23, s.23**
 Issuance of, **ACFA-22, CFBA-7, Part II, s.7, s.22**
 Notice to applicant, **ACFA-24, s.24**
 Not transferable, **CFBA-11, Part II, s.11**
 Refusal to issue or renew, **CFBA-8, Part II, s.8**
 Renewal of, **ACFA-22, CFBA-7, Part II, s.7, s.22**
 Requirement, **CFBA-6, Part II, s.6**
 Suspension, **CFBA-9, Part II, s.9**
 Terms and conditions, **CFBA-10, Part II, s.10**

FUND-RAISING BUSINESS

—Cont'd

Licensee
 Annual financial statement by, **CFBA-29, Part IV, s.29**
 Audit of, **CFBA-14, Part II, s.14**
 Notify registrar of change of circumstances, **CFBA-15, Part II, s.15**
 Offences, **ACFA-55 to 56, CFBA-46, Part VII, s.46, ss.55 to 56**
 Order compelling proper use of contribution, **ACFA-53, s.53**
 Penalties, **CFBA-46, Part VII, s.46**
 Prohibitions, **ACFA-47, CFBA-45, Part VII, s.45, s.47**
 Receipts, **ACFA-10, s.10**
 Records
 Copies, **CFBA-33, Part V, s.33**
 Duty to maintain, **ACFA-7 to 10, CFBA-24, Part IV, s.24, ss.7 to 10**
 Production of, **CFBA-32, Part V, s.32**
 Registrar
 Notification by, **CFBA-16, Part II, s.16**
 Registration, **ACFA-14, s.14**
 Changes in information, **ACFA-18, s.18**
 Expiration of, **ACFA-17, s.17**
 Grounds for refusing, **ACFA-15, s.15**
 Notice to applicant, **ACFA-16, s.16**
 Regulations, **AB-21, CFBA-48, Part VII, Reg. 108/2000, s.48, ss.1 to 35**
 Expiry, **Reg. 108/2000, s.34**
 Security, **ACFA-27, s.27**
 Claims, **Reg. 108/2000, s.11**
 Admission but no payment, **Reg. 108/2000, s.16**
 Application by claimant, **Reg. 108/2000, s.14**

FUND-RAISING BUSINESS

—Cont'd

- Security, **ACFA-27, s.27**—Cont'd
- Claims, **Reg. 108/2000, s.11**
 - Cont'd
 - Arbitration, **Reg. 108/2000, s.19**
 - Appealing award, **Reg. 108/2000, s.23**
 - Claimant becoming valid under award, **Reg. 108/2000, s.24**
 - Claimant obtaining judgment, **Reg. 108/2000, s.25**
 - Decision provided to Minister, **Reg. 108/2000, s.19**
 - Failure to comply
 - Claimant, **Reg. 108/2000, s.21**
 - Fundraising business, **Reg. 108/2000, s.20**
 - Before June 1, 2000, **Reg. 108/2000, s.32**
 - Late, extinguishment of, **Reg. 108/2000, s.29**
 - Minister's jurisdiction when business disputes claim, **Reg. 108/2000, s.18**
 - No reply, **Reg. 108/2000, s.17**
 - Notice, **Reg. 108/2000, s.15**
 - Proceeds of, **Reg. 108/2000, s.26**
 - Remainder of, **Reg. 108/2000, s.27**
 - Return of cash, **Reg. 108/2000, s.28**
 - Valid unpaid, **Reg. 108/2000, s.13**
 - Declaring security forfeit, **Reg. 108/2000, s.12**
 - Solicitations by, **ACFA-21, s.21**
 - Standards of practice, **ACFA-31, s.31**
 - Compliance with, **ACFA-32, s.32**

FUND-RAISING BUSINESS

—Cont'd

- Suspension, cancellation
 - Grounds, **ACFA-46, s.46**
 - Terms and conditions, complying with, **ACFA-49, s.49**
 - Transitional, **ACFA-58, CFBA-49, Part VIII, s.49, s.58**
 - Trust requirements, **Reg. 108/2000, s.8**
 - Use of, **ACFA-13, s.13**
- GAMING ASSISTANT**
- Breach of contract, **Div. D, GCA-57, Part 3, s.57**
 - Breach of licence, **Div. D, GCA-56, Part 3, s.56**
 - Change of address, **Div. D, GCA-49, Part 3, s.49**
 - Charges or convictions, **Div. D, GCA-51, Part 3, s.51**
 - Inspections, **GCA-60, Part 4, s.60**
 - Refusal to register, **Div. C, GCA-41, Part 3, s.41**
 - Registration, **Div. C, GCA-37, Part 3, s.37**
 - Restrictions, **Div. C, GCA-36, Part 3, s.36**
- GAMING CONTROL ACT**
- Generally, **GCA-1, Part 1, s.1**
 - Adjudicator, **Div. A, GCA-1, GCA-31, Part 1, Part 3, s.1, s.31**
 - Court order, compliance, **GCA-71, Part 4, s.71**
 - Hearing request, **GCA-70, Part 4, s.70**
 - ALC, **GCA-1, Part 1, s.1**
 - Casino operator, **GCA-1, Part 1, s.1**
 - Corporation, **GCA-1, Part 1, s.1**
 - Gaming premises operation, **Div. D, GCA-55, Part 3, s.55**
 - Hearings, **Div. A, GCA-32, Part 3, s.32**

GAMING CONTROL ACT

—Cont'd

- Inspector, **GCA-1, GCA-62, Part 1, Part 4, s.1, s.62**
- Information, **GCA-64, Part 4, s.64**
- Obstruction, **GCA-65, Part 4, s.65**
- Removal of documents, **GCA-63, Part 4, s.63**
- Licence, **GCA-1, Part 1, s.1**
- Licensee, **GCA-1, Part 1, s.1**
- Limitation period, **GCA-77, Part 5, s.77**
- Lottery scheme, **GCA-1, Part 1, s.1**
- Minister, **GCA-1, Part 1, s.1**
- Offences, **GCA-74, Part 4, s.74**
- Penalties, **GCA-75, Part 4, s.75**
- Purpose, **GCA-2, Part 1, s.2**
- Refusal to register gaming assistant, **Div. C, GCA-41, Part 3, s.41**
- Refusal to register supplier, **Div. C, GCA-40, Part 3, s.40**
- Registered gaming assistant, **GCA-1, Part 1, s.1**
- Registered supplier, **GCA-1, Part 1, s.1**
- Registrar, **GCA-1, Part 1, s.1**
- Regulations, **GCA-86, Part 5, s.86**
- Service, **GCA-85, Part 5, s.85**
- Terms of registration, **Div. C, GCA-42, Part 3, s.42**
- Testimony exemption, **GCA-84, Part 5, s.84**

GENERAL PERMIT

- Generally, **CPEIA-17, s.17**
- Application for, **Reg. 449, ss.18 to 20**
- Declaration, **22, Reg. 449, ss.21**
- Defined, **CPEIA-2, s.2**

GIFTING ARRANGEMENT

- Defined, **ITA-237.1, Part XV, s.237.1**

GIFTS

- See also Charitable donations
- Capital or immovable property, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Deduction by individuals, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Deemed, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Designated, defined, **Div. H, ITA-149.1, Part I, s.149.1**
- In year of death
 - after 2015, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
 - before 2016, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Life insurance, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Ordering, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**
- Proof of gift, **Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1**

GIVE

- Defined, **CPPA-1, s.1**

GOOD FAITH

- Defined, **CNCA-37, Part 6, s.37**

GOOD FAITH PURCHASER

- Defined, **CNCA-37, Part 6, s.37**

GOODS

- Defined, **CEA-1, s.1**

GRANTS

- Amount, **MMGA-3, s.3**
- Application for, **MMGA-4, s.4**
- Centennial
 - Effect of, **MMGA-6, s.6**
- Conditions, **MMGA-5, s.5**
- Loans and, **36, CPEIA-35, ss.35**
- Making of, **MMGA-2, s.2**
- Other organizations, **MMGA-7, s.7**
- Terms, **MMGA-5, s.5**

GRAPHIC RECORD

Defined, **Group VII, Reg. 448, s.3**

GROSS COMPENSATION

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

GROSS CONTRIBUTIONS

Calculation of, **Reg. 108/2000, s.2**
Defined, **ACFA-1, s.1**

GROSS ENTITLEMENTS

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

GROSS REVENUE, RULES FOR DETERMINING

Generally, **Div. H, ITA-149, Part I, s.149**

HAND-CARRIED WEAPON OR PIECE OF ORDNANCE

Defined, **Group III, Reg. 448, s.1**

HER MAJESTY

Binding on, **CPEIA-4, s.4**

HOLD

Defined, **CPA-1, s.1**

HOLDER

Defined, **CNCA-37, Part 6, s.37**

HOME FOR THE AGED

Additional grants, **CIA-9.1, s.9.1**
Affidavits, **CIA-9.14, s.9.14**
Appeal of determination
 Appeal to Divisional Court, **CIA-9.13, s.9.13**
 Board of Appeal, **9.11, CIA-9.10, ss.9.10**
Approval of building, **CIA-3, s.3**
Approval of corporation, **CIA-1, s.1**
Books, inspection of, **CIA-10, s.10**
Evaluation and survey, **CIA-4, s.4**
Excessive charges prohibited, **CIA-9.3, s.9.3**
Forms, **CIA-13, s.13**

HOME FOR THE AGED—Cont'd

Fundamental principle, **3.1, CIA-3, ss.3**
Grant for construction of buildings or additions, **CIA-6, s.6**
Grants for acquisition of buildings, **CIA-7, s.7**
Inspection of, **10.1, CIA-10, ss.10**
 Warrant to inspect, **CIA-10.2 to 10.4, ss.10.2 to 10.4**
Inspector
 Protection from personal liability, **CIA-10.3, s.10.3**
Maintenance grants, **CIA-8, s.8**
Minister taking control, **CIA-11.1, s.11.1**
Notice to residents, **CIA-9.17, s.9.17**
Operating subsidy, **CIA-9, s.9**
Placement co-ordinator, **CIA-9.6, s.9.6**
 Liability, **CIA-9.9, s.9.9**
 Notice of determination, **CIA-9.10, s.9.10**
Plan of care, **CIA-9.15, s.9.15**
Posting information, **CIA-9.18, s.9.18**
Protection from reprisals, **CIA-10.4, s.10.4**
Quality management, **CIA-9.16, s.9.16**
Recovery of charge, **CIA-9.5, s.9.5**
Regulations, **CIA-12, s.12**
Resident responsible for payments for accommodation, **CIA-9.4, s.9.4**
Residents' bill of rights, **3.1, CIA-3, ss.3**
Residents' council, **CIA-9.19, s.9.19**
 Assistant, **CIA-9.22, s.9.22**
 Immunity, **CIA-9.24, s.9.24**
 Information and assistance, **CIA-9.23, s.9.23**
 Meeting, **CIA-9.20, s.9.20**
 Powers, **CIA-9.21, s.9.21**

HOME FOR THE AGED—Cont'd

- Restrictions on approved corporation, **CIA-5, s.5**
- Service agreement, **CIA-9.2, s.9.2**
- Suspension and revocation of approvals, **CIA-11, s.11**
- Veterans, **CIA-9.8, s.9.8**
- Warrant, **CIA-10.2, s.10.2**

HOSPITAL INSTITUTION

- Defined, **MFA-1, s.1**

HOSPITALS

- Abortion services
 - generally, **HA-24.1, Part 2.1, s.24.1**
- Administrator, appointment of, **HA-52, Part 4, s.52**
- Board of management, definition of, **HA-1, Part 1, s.1**
- Chief inspector
 - ability to request reports, **HA-43, Part 4, s.43**
 - definition of, **HA-1, Part 1, s.1**
- Constitution and by-laws of
 - approval of by Minister, **HA-2, Part 1, s.2**
 - Changes to, **HA-42.1, Part 4, s.42.1**
- Day's treatment, definition of, **HA-1, Part 1, s.1**
- Examining board, appointment of, **HA-52, Part 4, s.52**
- Exercise of borrowing power, **HA-2, Part 1, s.2**
- Failure to comply with Act or Regulations, **HA-56, Part 4, s.56**
- Financial assistance of, **HA-49, Part 4, s.49**
- Government representatives, appointment of, **HA-2, Part 1, s.2**
- Hospital, definition of, **HA-1, Part 1, s.1**
- Duties of, **HA-4, Part 1, s.4**

HOSPITALS—Cont'd

- Hospital, definition of, **HA-1, Part 1, s.1—Cont'd**
- Requirements for, **HA-2, Part 1, s.2**
- Hospital appeal boards, **HA-46 to 48, Part 4, ss.46 to 48**
- Hospital land, **HA-53, Part 4, s.53**
- Hospital societies, **HA-42 to 42.4, Part 4, ss.42 to 42.4**
 - Alter, **HA-42.1, Part 4, s.42.1**
 - Annual requirement, **HA-42.3, Part 4, s.42.3**
 - Approval required, **HA-42.2, Part 4, s.42.2**
 - Constitution, **HA-42.1, Part 4, s.42.1**
 - Director, **HA-42.1, Part 4, s.42.1**
 - Hospital purpose society, **HA-42.1, Part 4, s.42.1**
 - Hospital society, **HA-42.1, Part 4, s.42.1**
 - Society, **42.3, HA-42.2, Part 4, ss.42.2**
- Inspector
 - definition of, **HA-1, Part 1, s.1**
 - power to appoint, **HA-40, Part 4, s.40**
- Liability of medical staff committee, **HA-41, Part 4, s.41**
- Licensed community care facility, definition, **HA-1, Part 1, s.1**
- Medical students, **HA-45, Part 4, s.45**
- Patient
 - records of, **HA-51, Part 4, s.51**
- Penalties, **HA-4.1, HA-54, Part 1, Part 4, s.4.1, s.54**
- Practitioner, definition of, **HA-1, Part 1, s.1**
- Private hospital
 - Advertisement for, **HA-15, Part 2, s.15**
 - Application process for, **HA-4.1, Part 1, s.4.1**

HOSPITALS—Cont'd

Private hospital—Cont'd

Burden of proof, **HA-24, Part 2, s.24**

Fee for, **HA-5, Part 2, s.5**

Inspection reports, **HA-19, Part 2, s.19**

Inspections, **HA-19, HA-21, Part 2, s.19, s.21**

Licensed hospital
unauthorized use of, **HA-22, Part 2, s.22**

License for, **HA-5, Part 2, s.5**

Conditions for granting of,
HA-5, Part 2, s.5

Penalties, **HA-23, Part 2, s.23**

Revocation of, **HA-14, Part 2, s.14**

Transfer of, **HA-13, Part 2, s.13**

Register of patients, **HA-18, Part 2, s.18**

Removal of dead persons,
HA-20, Part 2, s.20

Structural changes to, **HA-16, Part 2, s.16**

Superintendent of, **HA-17, Part 2, s.17**

Regulations, **HA-56, Part 4, s.56**

Treatment of communicable diseases
by, **HA-3, Part 1, s.3**

Tubercular patients, **HA-44, Part 4, s.44**

HOSTEL

Defined, **CIA-1, s.1**

HUMAN RIGHTS

Exemptions from Code, **HRC-41, s.41**

ICONOGRAPHIE OBJECT

Defined, **Group VII, Reg. 448, s.3**

INCOME, COMPUTATION OF

Accumulation of property

Deductions not allowed, **Book VIII, Chap. III.1, Div. IV,**

INCOME, COMPUTATION OF

—Cont'd

Accumulation of property—Cont'd
Part I, QTA-985.17, Title I, s.985.17

For particular purpose, **Book VIII, Chap. III.1, Div. IV, Part I, QTA-985.15, Title I, s.985.15**

Gifts not included, **Book VIII, Chap. III.1, Div. IV, Part I, QTA-985.14, Title I, s.985.14**

Amounts to be included, **Div. B, ITA-56, Part I, Subdiv. D, s.56**

Deductions permitted, **Div. C, ITA-110, Part I, s.110**

Charitable gifts, **Div. C, ITA-110, Part I, s.110**

Ecological gifts, **Div. C, ITA-110.1, Part I, s.110.1**

Employee option securities, **Div. C, ITA-110, Part I, s.110**

Gifts by corporation, **Div. C, ITA-110, Part I, s.110**

Gifts by partnership, **Div. C, ITA-110.1, Part I, s.110.1**

Eligible travel period, definition of,
Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1

Expenses

Exceptions, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Food or entertainment, **Div. B, ITA-56, Part I, Subdiv. D, s.56**

Fees

Convention, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Inadequate considerations, **Div. B, ITA-69, Part I, Subdiv. F, s.69**

Investment income of certain clubs,
Div. H, ITA-149, Part I, s.149

INCOME, COMPUTATION OF

—Cont'd

Long-haul truck, definition of, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Long-haul truck driver, definition of, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Other sources of

Amounts to be included, **Div. B, ITA-56, Part I, Subdiv. D, s.56**

Development programs, member registered national arts service organizations, **Div. B, ITA-56, Part I, Subdiv. D, s.56**

Employee life and health trust, **Div. B, ITA-56, Part I, Subdiv. D, s.56**

Reserves, **Div. B, ITA-72, Part I, Subdiv. F, s.72**

Special cases

No deduction allowed, **Div. B, ITA-37, Part I, Subdiv. B, s.37**

Taxable capital gain and allowable loss, **Div. B, ITA-38 to 46, Part I, Subdiv. C, ss.38 to 46**

Specified percentage, definition, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Specified place, **Div. B, ITA-67.1, Part I, Subdiv. F, s.67.1**

Taxable dividends, **Div. B, ITA-82, Part I, Subdiv. F, s.82**

INCOME TAX CERTIFICATE

Generally, **CPEIA-33.1, s.33.1**

INCORPORATOR

Defined, **CNCA-2, ONCA-1, Part 1, s.1, s.2**

Requirements on individuals, **CNCA-6, Part 2, s.6**

INDIAN BAND

Defined, **MMGA-1, s.1**

Gaming commission, **LA-11.2, s.11.2**

INDIVIDUAL

Defined, **ONCA-1, s.1**

INELIGIBLE INDIVIDUAL

Defined, **Div. H, ITA-149.1, Part I, s.149.1**

Refusal to register, **Div. H, ITA-149.1, Part I, s.149.1**

INFORMATION

Defined, **CRA-3, s.3**

INFORMATION RETURNS

Generally, **Book VIII, Chap. III.1, Chap. III.3.1, Div. H, Div. VI, ITA-149, Part I, QTA-985.22, QTA-985.35.7, Title I, s.149, s.985.22, s.985.35.7**

Estates and trusts, **ITR-204, Part II, s.204**

Registered Canadian amateur athletic associations, **Book VIII, Chap. III.1.1, Part I, QTA-985.23.1 to 985.23.10, Title I, ss.985.23.1 to 985.23.10**

INSPECTOR

Corporate relationships, **4, ONCA-3, ss.3**

Defined, **CIA-10, HA-1, Part 1, s.1, s.10**

Period of days, **ONCA-2, s.2**

Power to appoint, **CCA-115, Part I, s.115**

Report to be evidence, **CCA-116, Part I, s.116**

INSTITUTION

Defined, **CPEIA-2, HEFA92-1, MFA-1, s.1, s.2**

INTEREST

Defined, **CFBA-45, Part VII, s.45**

INTEREST IN A BUSINESS

Defined, **2, CGA-1, ss.1**

INTERIM COSTS

Generally, **CBCA-242, Part XX, s.242**

INVERTEBRATE FOSSIL

Generally, **Group I, Reg. 448, s.1**

INVESTIGATION

Generally, **CBCA-229, CGA-7, Part XIX, s.7, s.229**

Compelling evidence, **CCA-114.3, Part I, s.114.3**

Consent to publish proceedings, **CBCA-229, Part XIX, s.229**

Copy of report, **CBCA-230, Part XIX, s.230**

Court powers, **CBCA-240, Part XX, s.240**

Criminating statements, **CBCA-233, Part XIX, s.233**

Exchange of information, **CBCA-231, Part XIX, s.231**

Expenses, **CCA-114.4, Part I, s.114.4**

Grounds, **CBCA-229, Part XIX, s.229**

Hearings in camera, **CBCA-229, CBCA-232, Part XIX, s.229, s.232**

Inspector, power of, **CBCA-231, Part XIX, s.231**

No security for costs, **CBCA-229, Part XIX, s.229**

Notice to director, **CBCA-229, Part XIX, s.229**

Privilege

Absolute, **CBCA-234, Part XIX, s.234**

Solicitor-client, **CBCA-234, Part XIX, s.234**

Securities

Ownership of, **CCA-114.1, Part I, s.114.1**

INVESTIGATION—Cont'd

Where default occurs, **CCA-114.2, Part I, s.114.2**

JUDGE

Defined, **CC-83.032, CCA-3, CRA-3, Part I, Part II.1, s.3, s.83.032**

Powers of, **RSLA-29, s.29**

LAND

Acquiring and dealing with, **TCPA-6, s.6**

Acquisition and holding of, **ROLA-2, s.2**

Holding of, **RSLA-3, TCPA-4, s.3, s.4**

Leasing, **RSLA-17, TCPA-4, s.4, s.17**

Consent required, **RSLA-19, TCPA-5, s.5, s.19**

Renewal of, **RSLA-18, s.18**

Mortgaging, **HA-15, Part 2, RSLA-15, TCPA-3, s.3, s.15**

Power to convey, **RSLA-24, s.24**

Sale of, **RSLA-21, s.21**

Confirmation of irregular, **RSLA-23, s.23**

Sanction of judge required, **RSLA-22, s.22**

Statement requirement, **RSLA-28, s.28**

Transfers, **RSLA-26, s.26**

LEAFLET

Defined, **Group VII, Reg. 448, s.1**

LIABILITY

Generally, **CDFA[R]-1 to 4, ONCA-1, s.1, ss.1 to 4**

LICENCE

Defined, **ACFA-1, CFBA-2, Part II, s.1, s.2**

LICENCEE

Defined, **CFBA-2, Part II, s.2**

LICENSED

Defined, **ACFA-1, s.1**

LIFE ESTATES

Generally, **Div. B, ITA-43, Part I, Subdiv. C, s.43**

LIMITED PARTNER

Defined, **Div. F, ITA-143.2, Part I, s.143.2**

LIMITED-RECOURSE AMOUNT

Generally, **Div. F, ITA-143.2, Part I, s.143.2**

Assessments, **ITA-143.2, Part I, s.143.2**

Defined, **Div. F, ITA-143.2, Part I, s.143.2**

Information located outside Canada, **ITA-143.2, Part I, s.143.2**

Repayment of indebtedness, **Div. F, ITA-143.2, Part I, s.143.2**

Series of loans or repayments, **Div. F, ITA-143.2, Part I, s.143.2**

Short-term debt, **Div. F, ITA-143.2, Part I, s.143.2**

Timing, **Div. F, ITA-143.2, Part I, s.143.2**

LISTED ENTITY

Defined, **CC-83.01, Part II.1, s.83.01**

LOCAL BOARD

Defined, **CAA-9, s.9**

LOTTERIES COMMISSION

Administration costs, **LA-11.2, s.11.2**

Agent of Crown, **LA-3, s.3**

Annual report, **LA-14, s.14**

Audits, **13.1, LA-13, ss.13**

By-laws, **LA-6, s.6**

Establishment, **LA-2, s.2**

Fiscal year, **LA-14, s.14**

Head Office, **LA-5, s.5**

Payments from Minister, **LA-11 to 11.2, ss.11 to 11.2**

LOTTERIES COMMISSION

—Cont'd

Powers, **LA-3 to 10.1, ss.3 to 10.1**

Profits, **LA-10, s.10**

Property, **LA-4, s.4**

Regulations, **LA-16, s.16**

LOTTERY SCHEME

Defined, **CFBA-3, GCA-1, Part 1, Part II, s.1, s.3**

Licensing, **Div. B, GCA-34, Part 3, s.34**

Prohibition, **Div. B, GCA-33, Part 3, s.33**

Regulations, **GCA-26, Part 2, s.26**

MACHINE

Defined, **Group VI, Reg. 448, s.1**

**MANAGEMENT PROXY
CIRCULAR**

Defined, **Part VI, Reg. 424, s.56**

**MANUSCRIPT, RECORD OR
DOCUMENT**

Defined, **Group VII, Reg. 448, s.1**

MAP

Defined, **Group VII, Reg. 448, s.3**

MARRIAGE

Capacity, **CMA-2, Part I, s.2**

Consent, **CMA-2.1, Part I, s.2.1**

Minimum age, **CMA-2.2, Part I, s.2.2**

Not void or voidable, **CMA-4, Part I, s.4**

Preamble, **CMA-Preamble**

Previous marriage, **CMA-2.3, Part I, s.2.3**

Religious officials, **CMA-3, Part I, s.3**

Same-sex, **CMA-3.1, Part I, s.3.1**

MEETING

Defined, **CIA-1, s.1**

**MEMBER OF A
CONGREGATION**

Defined, **ITA-143, Part I, s.143**

MEMORANDUM OF TRANSFER

Generally, **RSLA-Sch. A**

MENTALLY INCAPABLE

Defined, **CIA-1, s.1**

METEORITE

Defined, **Group I, Reg. 448, s.1**

MILITARY

Defined, **Group III, Reg. 448, s.2**

MINERAL

Defined, **Group I, PA-19, Reg. 448, s.1, s.19**

MINERAL LEASE

Generally, **PA-19, s.19**

MINISTER

Agreements with Band for lottery
Commissions, **LA-11.2, s.11.2**

Appealing decision of, **ACFA-52,
s.52**

Appointment to Lotteries Commis-
sion, **LA-15, s.15**

Authority of, **Div. H, ITA-149.1,
Part I, s.149.1**

Defined, **AEFA-1, CA-2, CCA-3,
CEA-1, CFBA-2, CIA-1,
CPEIA-2, CRA-3,
HEFA92-1, LA-1, MFA-1,
MMGA-1, ONCA-1,
PEICA-1, Part I, Part II,
RSLA-1, SCFA-2, s.1-s.3**

Designation of lottery funds,
LA-11.2, s.11.2

Disclosure by, **ACFA-51, s.51**

Jurisdiction, **Reg. 108/2000, s.18**

Order designating, **Reg. 93-228**

Payments/advances to Lottery Com-
mission, **LA-11, s.11**

Powers, **ACFA-44, s.44**

Report to, **CPEIA-34, s.34**

MORTGAGE

Defined, **CCA-3, Part I, s.3**

**MUNICIPAL POWERS,
RESTRICTION ON**

Generally, **ACFA-54, s.54**

MUSEUM INSTITUTION

Defined, **MFA-1, s.1**

MUSICAL INSTRUMENT

Defined, **Group VIII, Reg. 448, s.1**

**NATIONAL ARTS SERVICES
ORGANIZATIONS**

Generally, **Div. H, ITA-149.1, Part
I, s.149.1**

Perscribed Conditions, **CNCA-
8700, Part LXXXVII, s.8700**

Revocation of designation, **Div. H,
ITA-149.1, Part I, s.149.1**

NET VALUE

Defined, **ITA-188, Part V, s.188**

**NEW BRUNSWICK LOTTERIES
AND GAMING
CORPORATION**

Generally, **GCA-3, Part 2, s.3**

Advancement of money, **GCA-17,
Part 2, s.17**

Audit, **GCA-18, Part 2, s.18**

Bands, **GCA-24, Part 2, s.24**

Agreements with, **GCA-24, Part
2, s.24**

Board, **GCA-1, GCA-10, Part 1,
Part 2, s.1, s.10**

Books, **GCA-19, Part 2, s.19**

Budget, **GCA-16, Part 2, s.16**

By-laws, **GCA-21, Part 2, s.21**

Chairperson, **GCA-11, Part 2, s.11**

Costs of administration, **GCA-78,
Part 5, s.78**

Disclosure of change in officers or
directors, **Div. D, GCA-50,
Part 3, s.50**

Fiscal year, **GCA-15, Part 2, s.15**

**NEW BRUNSWICK LOTTERIES
AND GAMING**

CORPORATION—Cont'd

- Game of chance, **GCA-1, Part 1, s.1**
- Gaming event, **GCA-1, Part 1, s.1**
- Gaming premises, **GCA-1, Part 1, s.1**
- Horse racing, support of, **GCA-23.1, Part 2, s.23.1**
- Licence, **GCA-1, Part 1, s.1**
- Licensee, **GCA-1, Part 1, s.1**
- Lotteries Commission of New Brunswick, **GCA-3, Part 2, s.3**
- Lottery scheme, **GCA-1, Part 1, s.1**
- Objects of the Corporation, **GCA-5, Part 2, s.5**
 - Agent of Crown, **GCA-6, Part 2, s.6**
 - Powers of Corporation, **GCA-7, Part 2, s.7**
- Operating expenses, **GCA-14, Part 2, s.14**
- Payments to trust funds, **GCA-23, Part 2, s.23**
- Profits, **GCA-22, Part 2, s.22**
- Property, **GCA-13, Part 2, s.13**
- Reserve, **GCA-24, Part 2, s.24**
 - Lottery schemes, **GCA-24, Part 2, s.24**
- Responsible gaming policy, **GCA-9, Part 2, s.9**
- Title of property, **GCA-13, Part 2, s.13**
- Vice-Chairperson, **GCA-11, Part 2, s.11**

NON-APPLICATION

- Generally, **CFBA-3, Part II, s.3**

**NON-PROFIT CLUBS AND
ASSOCIATIONS**

- Generally, **Book VIII, Chap. IV, Part I, QTA-996, Title I, s.996**

**NON-PROFIT CORPORATION
FOR SCIENTIFIC
RESEARCH**

- Allowable deductions, **Book VIII, Chap. IV, Part I, QTA-992, Title I, s.992**
- Contributions and gifts to be included in income, **Book VIII, Chap. IV, Part I, QTA-991, Title I, s.991**
- Exempt, **Book VIII, Chap. IV, Div. H, ITA-149, Part I, QTA-986, Title I, s.149, s.986 and QTA-991.1, s.991.1**
- Filing prescribed form, **Book VIII, Chap. IV, Part I, QTA-991.1, Title I, s.991.1**
- Penalty, **Book VIII, Chap. IV, Part I, QTA-991.2, Title I, s.991.2**

**NON-PROFIT PRIVATE
COLLEGE**

- Defined, **AEFA-1, s.1**

NON-QUALIFIED INVESTMENT

- Computation of interest on debt, **ITA-188.2, Part V, s.188.2**
- Computation of interest with respect to share, **ITA-188.2, Part V, s.188.2**
- Defined, **Div. H, ITA-149.1, Part I, s.149.1**
- Share deemed to be debt, **ITA-188.2, Part V, s.188.2**
- Share substitute, **ITA-188.2, Part V, s.188.2**
- Taxpayer to file return and pay tax, **ITA-188.2, Part V, s.188.2**
- Tax regarding, **ITA-188.2, Part V, s.188.2**

NON-RESIDENT PERSONS

- Canadian benefits, alternative, **217, ITA-212, Part XIII, ss.212**
- Tax, **ITA-212, Part XIII, s.212**
- Taxable income earned in Canada, **ITA-217, Part XIII, s.217**

NON-RESIDENT PERSONS

—Cont'd

- Tax credits
 - Allowed, **ITA-217, Part XIII, s.217**
 - Limitation, **ITA-217, Part XIII, s.217**
 - Special credit, **ITA-217, Part XIII, s.217**

NOT-FOR-PROFIT CORPORATIONS

- See also Body corporate, Not-for-Profit Corporations Act, 2010
- Articles of incorporation, **CNCA-7, Part 2, s.7**
 - Certificate, **CNCA-9, Part 2, s.9**
 - Delivery, **CNCA-8, Part 2, s.8**
 - Records in Canada, **CNCA-21, Part 4, s.21**
- By-laws, **CNCA-152, Part 10, s.152**
 - Change of class or series, **CNCA-212, Part 13, s.212**
- Extraordinary sale, lease or exchange, **CNCA-214, Part 13, s.214**
- Fundamental amendments to, **CNCA-197 to 216, Part 13, ss.197 to 216**
- Voting, **CNCA-165 to 171, Part 10, ss.165 to 171**
- Capacity, **CNCA-16, Part 3, s.16**
 - Extra-territorial, **CNCA-16, Part 3, s.16**
- Certificates and other documents, **CNCA-272 to 293, Part 18, ss.272 to 293**
- Contract, **CNCA-15, Part 2, s.15**
- Corporate records, **CNCA-21, Part 4, s.21**
- Debt obligation holder, **CNCA-22, Part 4, ss.22 to 637**
- Designated corporation, defined, **CNCA-179, Part 12, s.179**

NOT-FOR-PROFIT

CORPORATIONS—Cont'd

- Directors and officers, **CNCA-19, CNCA-124 to 151, CNCA-281 to 292, Part 3, Part 9, Part 18, s.19, ss.124 to 151, ss.281 to 292**
- Furnish information, **CNCA-193, Part 12, s.193**
- Nominations, **CNCA-163, Part 10, s.163**
- Distribution of profits, **CNCA-34, Part 5, s.34**
- Application to court, **CNCA-34, Part 5, s.34**
- Pre-incorporation and pre-amalgamation contract, **CNCA-15, Part 2, s.15**
- Electronic documents, **CNCA-264 to 271, Part 17, ss.264 to 271**
- Exceptions, **CNCA-163, Part 10, s.163**
- Financial disclosure, **CNCA-172, Part 11, s.172**
 - Exception for subsidiary corporation, **CNCA-178, Part 11, s.178**
- Statements, **CNCA-174, Part 11, s.174**
- Investigation, **CNCA-242 to 249, Part 15, ss.242 to 249**
- Limitations, **CNCA-3, Part 1, s.3**
- Liquidation and dissolution, **CNCA-217 to 241, Part 14, ss.217 to 241**
 - Dissolution if no property, **CNCA-220, Part 14, s.220**
 - Grounds for dissolution, **CNCA-221, Part 14, s.221**
 - Return of property on revival, **CNCA-241, Part 14, s.241**
- Membership, **CNCA-154 to 171, Part 10, ss.154 to 171**

**NOT-FOR-PROFIT
CORPORATIONS—Cont'd**
 Name
 Alternate name, **CNCA-11, Part 2, s.11**
 Outside Canada, **CNCA-11, Part 2, s.11**
 Revoked, **CNCA-12, Part 2, s.12**
 Property, **CNCA-31, Part 5, s.31**
 Receivers, receiver-managers and sequestrators, **CNCA-116 to 123, Part 8, ss.116 to 123**
 Registered office, **CNCA-20, Part 4, s.20**
 Change of address of, **CNCA-20, Part 4, s.20**
 Remedies, offences and punishment, **CNCA-250 to 263, Part 16, ss.250 to 263**
 Oppression, **CNCA-253, Part 16, s.253**
 Restraining order, **CNCA-259, Part 16, s.259**
 Reorganization, defined, **CNCA-215, Part 13, s.215**

**NOT-FOR-PROFIT
CORPORATIONS ACT, 2010**
 Generally, **ONCA-1, s.1**
 Auditors, **ONCA-68 to 82, ss.68 to 82**
 Vacancies, **ONCA-71, s.71**
 Capacity and powers, **ONCA-15 to 20, ss.15 to 20**
 By-law, **ONCA-18, s.18**
 Contract, prior to corporate existence, **ONCA-20, s.20**
 Indoor management rule, **ONCA-19, s.19**
 Corporate finance, **ONCA-85 to 91, ss.85 to 91**
 Directors and officers, **ONCA-21 to 47, ss.21 to 47**
 Duties, **ONCA-50 to 54, ss.50 to 54**

**NOT-FOR-PROFIT
CORPORATIONS ACT, 2010
—Cont'd**
 Directors and officers, **ONCA-21 to 47, ss.21 to 47—Cont'd**
 Election and appointment, **ONCA-24 to 47, ss.24 to 47**
 Financial disclosure, **ONCA-83 to 84, ss.83 to 84**
 Fundamental changes, **ONCA-98 to 120, ss.98 to 120**
 Arrangement, **ONCA-120, s.120**
 Continuance of other Ontario corporate, **ONCA-114 to 118, ss.114 to 118**
 Defined, **ONCA-119, s.119**
 Reorganization, **ONCA-119, s.119**
 General, **ONCA-195 to 207, ss.195 to 207**
 Corporate certificate, **ONCA-199, s.199**
 Incorporation, **ONCA-7 to 14, ss.7 to 14**
 Interpretation, application and administration, **ONCA-1 to 6, ss.1 to 6**
 Investigation, **ONCA-174 to 194, ss.174 to 194**
 Privilege, **ONCA-180, s.180**
 Liquidation and dissolution, **ONCA-121 to 173, ss.121 to 173**
 Members, **ONCA-48 to 62, ss.48 to 62**
 Calling meetings, **ONCA-52 to 55, ss.52 to 55**
 Issuance, **ONCA-49, s.49**
 Membership, **ONCA-48 to 52, ss.48 to 52**
 Termination, **ONCA-50, s.50**
 Proxies, **ONCA-64 to 67, ss.64 to 67**
 Records, **ONCA-92 to 102, ss.92 to 102**

NOT-FOR-PROFIT

CORPORATIONS ACT, 2010

—Cont'd

Remedies, Offences and Penalties,
ONCA-181 to 194, ss.181 to 194

Stay, dismissal, derivative action,
ONCA-185 to 186, ss.185 to 186

OBJECT

Defined, **Reg. 449, s.2**

Notice of return of, **Reg. 449, s.14**

Removal from Canada, **13, Reg. 449, ss.12**

Requiring copies to be deposited,
Reg. 449, s.15

Shipping requirements, **Reg. 449, s.16**

**OBJECT OF APPLIED AND
DECORATIVE ART**

Defined, **Group IV, Reg. 448, s.1**

**OBJECT OF ETHNOGRAPHIC
MATERIAL CULTURE**

Defined, **Group II, Reg. 448, s.1**

OFFENCES

Generally, **ACFA-55, CEA-4, CFBA-46, CGA-9, PEICA-3, Part VII, s.3, s.4, s.9, s.46, s.55**

Deceptive marketing, **CA-52.1, Part VI, s.52.1**

Export or attempt to export,
CPEIA-44, s.44

False information, **CPEIA-42, s.42**

False or misleading representations,
CA-52, Part VI, s.52

Import or attempt to import foreign cultural property, **CPEIA-43, s.43**

Leaving Canada, **CC-83.181, Part II.1, s.83.181**

No transfer of permits, **CPEIA-41, s.41**

OFFENCES—Cont'd

Officer or corporation, **CPEIA-46, s.46**

Venue, **CPEIA-47, s.47**

OFFICER

Defined, **CCA-3, CNCA-2, ONCA-1, Part 1, Part I, s.1-s.3**

OFFICIAL RECEIPT

Defined, **ITR-3500, Part XXXV, s.3500**

OFFICIAL RECEIPT FORM

Defined, **CNCA-2, ITR-3500, ONCA-1, Part 1, Part XXXV, s.1, s.2, s.3500**

ORGANIZATION

Defined, **CEA-1, s.1**

Derivative, **ROLA-1, s.1**

Exception to tax exemption, **Book VIII, Chap. IV, Div. H, ITA-149, Part I, QTA-986, Title I, s.149, s.986**

Religious, see Religious organizations

OTHER LAWFUL OBLIGATIONS

Generally, **CPEIA-49, s.49**

OTHER RECIPIENT OF A GIFT

Defined, **ITR-3500, Part XXXV, s.3500**

**OTHER RIGHTS AND
REMEDIES**

Generally, **CAA-12, s.12**

OVERISSUE

Defined, **CNCA-37, Part 6, s.37**

PAINTING

Defined, **Group V, Reg. 448, s.1**

**PART DISPOSITIONS, GENERAL
RULE FOR**

Generally, **Div. B, ITA-43, Part I, Subdiv. C, s.43**

PARTICIPATE

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

PARTICIPATING MEMBER

Defined, **Div. E, ITA-143, Part I, s.143**

PARTNERSHIP

Look-through rule, **Div. H, ITA-149.1, Part I, s.149.1**

PATENT MODEL

Defined, **Group VI, Reg. 448, s.1**

PENALTIES

Generally, **CEA-4, CFBA-46, PEICA-10, Part VII, s.4, s.10, s.46**

Assessment void, **Div. I, ITA-163.2, Part I, s.163.2**

Charitable foundation

Control of corporation, **ITA-188.1, Part V, s.188.1**

Charities

Carrying on business, **ITA-188.1, Part V, s.188.1**

Increased penalty for subsequent assessment, **ITA-188.1, Part V, s.188.1**

Delay of expenditure, **ITA-188.2, Part V, s.188.2**

Failure to file information returns, **ITA-188.1, Part V, s.188.1**

False information, **ITA-188.1, Part V, s.188.1**

Incorrect information, **ITA-188.1, Part V, s.188.1**

Increased penalty for subsequent assessment, **ITA-188.1, Part V, s.188.1**

Maximum amount, **ITA-188.1, Part V, s.188.1**

Undue benefit, **ITA-188.1, Part V, s.188.1**

PENALTIES—Cont'd

Clerical services, **Div. I, ITA-163.2, Part I, s.163.2**

Divestiture

Avoidance of, **ITA-188.1, Part V, s.188.1**

Employees, **Div. I, ITA-163.2, Part I, s.163.2**

Exception, **Div. I, ITA-163.2, Part I, s.163.2**

Excess Corporate Holdings, **ITA-188.1, Part V, s.188.1**

Failure to file on time, **Div. H, ITA-149, Part I, s.149**

False statements in respect of particular arrangement, **Div. I, ITA-163.2, Part I, s.163.2**

Maximum penalty, **Div. I, ITA-163.2, Part I, s.163.2**

Misrepresentations in tax planning arrangements, **Div. I, ITA-163.2, Part I, s.163.2**

Amount of penalty, **Div. I, ITA-163.2, Part I, s.163.2**

Participating in misrepresentation, **Div. I, ITA-163.2, Part I, s.163.2**

Amount of penalty, **Div. I, ITA-163.2, Part I, s.163.2**

Reliance in good faith, **Div. I, ITA-163.2, Part I, s.163.2**

Special rules, **Div. I, ITA-163.2, Part I, s.163.2**

Tax shelter, **ITA-237.1, Part XV, s.237.1**

Valuations, **Div. I, ITA-163.2, Part I, s.163.2**

PERMIT OFFICER

Defined, **CPEIA-2, s.2**

PERMIT OFFICERS

Designation of, **CPEIA-5, s.5**

PERMITS

Lost, **Reg. 449, s.23**

PERPETUITIES

Generally, **PA-19, s.19**

PERSON

Defined, **CEA-1, CGA-1, CNCA-2, ITA-237.1, ONCA-1, Part 1, Part XV, s.1, s.2, s.237.1**

Registration

Refusal or annulment of, **Book VIII, Chap. III.1, Div. III.0.2, Part I, QTA-985.8.5 to 985.8.7, Title I, ss.985.8.5 to 985.8.7**

PERSONAL REPRESENTATIVE

Defined, **CNCA-2, Part 1, s.2**

PERSONAL-USE PROPERTY

Disposal of

Excluded property, **Div. B, ITA-46, Part I, Subdiv. C, s.46**

PHOTOGRAPHIC RECORD OR DOCUMENT

Defined, **Group VII, Reg. 448, s.3**

PICTORIAL RECORD OR DOCUMENT

Defined, **Group VII, Reg. 448, s.3**

PLANT FOSSIL

Defined, **Group I, Reg. 448, s.1**

POLITICAL ACTIVITIES

Generally, **985.2.4, QTA-985.2.3, ss.985.2.3**

POLITICAL EDUCATION ORGANIZATION

Accumulation of property, **Book VIII, Chap. III.4, Part I, QTA-985.40, Title I, s.985.40**

Date of recognition, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

Disbursement excess, **Book VIII, Chap. III.4, Part I, QTA-985.38, Title I, s.985.38**

POLITICAL EDUCATION

ORGANIZATION—Cont'd

Disbursement quota, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

Expenditure requirement, **Book VIII, Chap. III.4, Part I, QTA-985.37, Title I, s.985.37**

Information return, **Book VIII, Chap. III.4, Part I, QTA-985.41, Title I, s.985.41**

Qualified donee, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

Recognition, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

Recognized political education organization, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

Taxation year, **Book VIII, Chap. III.4, Part I, QTA-985.36, Title I, s.985.36**

PRESCRIBED

Defined, **CFBA-2, CNCA-2, ONCA-1, Part 1, Part II, s.1-s.2**

PRESCRIBED DEBT OBLIGATION

Generally, **CNCA-2, CNCA-28, CNCA-38 to 103, CNCA-6210, Part 1, Part 5, Part 6, Part LXII, s.2, s.28, s.6210, ss.38 to 103**

PRINT

Defined, **Group V, Reg. 448, s.1**

PRINTED ATLAS OR CARTOGRAPHIC BOOK

Defined, **Group VII, Reg. 448, s.3**

PRINTED BOOK OF PHOTOGRAPHS

Defined, **Group VII, Reg. 448, s.3**

PRINTED BOOK OR PAMPHLET

Defined, **Group VII, Reg. 448, s.1**

PRIVATE COMPANY

Defined, **CCA-3, Part I, s.3**

PRIVATE FOUNDATION

Defined, **Book VIII, Chap. III.1, Div. 1, Div. H, ITA-149.1, ITA-248, Part I, Part XVII, QTA-985.1, Title I, s.149.1, s.248, s.985.1**

Designation as public, **Div. H, ITA-149.1, Part I, s.149.1**

Exempt shares, defined, **Div. H, ITA-149.1, Part I, s.149.1**

Exempt shares, percentage, **Div. H, ITA-149.1, Part I, s.149.1**

Registration

Revocation of, **Book VIII, Chap. III.1, Div. H, Div. III, ITA-149.1, Part I, QTA-985.6 to 985.8.1, Title I, s.149.1, ss.985.6 to 985.8.1**

Substituted shares, defined, **Div. H, ITA-149.1, Part I, s.149.1**

Total corporate holdings percentage, **Div. H, ITA-149.1, Part I, s.149.1**

PRODUCT

Defined, **CA-2, Part I, s.2**

PROMOTER

Defined, **ITA-237.1, Part XV, s.237.1**

PROMOTIONAL AGENCY

Generally, **CEA-2, s.2**

Defined, **CEA-1, s.1**

PROPERTY

Acquisition, **RCCPA-4, s.4**

Alienation, **RCCPA-4, s.4**

Deeming rule, **Div. H, ITA-149.1, Part I, s.149.1**

Defined, **CPPA-1, s.1**

PROPERTY—Cont'd

Dispositions, **Div. B, ITA-43, Part I, Subdiv. C, s.43**

Return and payment of tax, **ITA-207.4, Part XI.2, s.207.4**

Tax payable by institution or public authority, **ITA-207.3, Part XI.2, s.207.3**

Ecological value, having, **Book IV, Part I, QTA-710.0.1, Title V, s.710.0.1**

Tax payable by recipient of, **ITA-207.31, Part XI.2, s.207.31**

Exception, authorization, **CC-83.03, Part II.1, s.83.03**

Exception, humanitarian assistance, **CC-83.03, Part II.1, s.83.03**

annual report, **CC-83.0392, Part II.1, s.83.0392**

assistance, **CC-83.038, Part II.1, s.83.038**

authorization, **CC-83.032, Part II.1, s.83.032**

authorization amendment, **CC-83.036, Part II.1, s.83.036**

authorization renewal, **CC-83.035, Part II.1, s.83.035**

authorization suspension and revocation, **CC-83.037, Part II.1, s.83.037**

judicial review, **CC-83.039, Part II.1, s.83.039**

notice of refusal, **CC-83.033, Part II.1, s.83.033**

Providing, making available, for, **CC-83.03, Part II.1, s.83.03**

Providing or collecting for, **CC-83.02, Part II.1, s.83.02**

Public Safety Minister, defined, **CC-83.031, Part II.1, s.83.031**

security review, additional, **CC-83.034, Part II.1, s.83.034**

PROPERTY—Cont'd

Exception, humanitarian assistance,
CC-83.03, Part II.1, s.83.03
 —Cont'd
 Using or possessing for,
CC-83.04, Part II.1, s.83.04
 Excluded property, **Div. B, ITA-46, Part I, Subdiv. C, s.463**
 Freezing, **CC-83.08, Part II.1, s.83.08**
 Audit, **CC-83.11, Part II.1, s.83.11**
 Disclosure, **CC-83.1, Part II.1, s.83.1**
 Exemptions, **CC-83.09, Part II.1, s.83.09**
 Existing equities maintained,
CC-83.09, Part II.1, s.83.09
 Immunity, **CC-83.1, Part II.1, s.83.1**
 Ministerial authorization,
CC-83.09, Part II.1, s.83.09
 Monthly report, **CC-83.11, Part II.1, s.83.11**
 No civil liability, **CC-83.08, Part II.1, s.83.08**
 Offences, **CC-83.12, Part II.1, s.83.12**
 Regulations, **CC-83.11, Part II.1, s.83.11**
 Third party involvement,
CC-83.09, Part II.1, s.83.09
 Gift, not at arm's length, **ITA-188.2, Part V, s.188.2**
 Interpretation, **251, ITA-248, Part XVII, ss.248**
 Leasing church land, **TCPA-5, s.5**
 Mortgaging church property,
TCPA-5, s.5
 Power to sell or mortgage,
RCCPA-3, s.3
 Public bodies to receive property,
CAA-9, s.9
 Seizure and restraint, **CC-83.13, Part II.1, s.83.13**
 Appointment of manager,
CC-83.13, Part II.1, s.83.13

PROPERTY—Cont'd

Seizure and restraint, **CC-83.13, Part II.1, s.83.13**—Cont'd
 Appointment of Minister of Public Works and Government Services, **CC-83.13, Part II.1, s.83.13**
 Contents of application,
CC-83.13, Part II.1, s.83.13
 Destruction order
 Application for, **CC-83.13, Part II.1, s.83.13**
 Manner of giving notice,
CC-83.13, Part II.1, s.83.13
 Notice, **CC-83.13, Part II.1, s.83.13**
 Order, **CC-83.13, Part II.1, s.83.13**
 Disposition of property,
CC-83.15, Part II.1, s.83.15
 Forfeiture order
 Appeal of refusal to grant order, **CC-83.16, Part II.1, s.83.16**
 Application for, **CC-83.13, Part II.1, s.83.13**
 Contents of application,
CC-83.14, Part II.1, s.83.14
 Dwelling-house, **CC-83.14, Part II.1, s.83.14**
 Granting, **CC-83.14, Part II.1, s.83.14**
 Motion to vary or set aside,
CC-83.14, Part II.1, s.83.14
 No extension of time,
CC-83.14, Part II.1, s.83.14
 Notice, **CC-83.14, Part II.1, s.83.14**
 Order refusing forfeiture,
CC-83.14, Part II.1, s.83.14
 Other provisions unaffected,

PROPERTY—Cont'd

- Seizure and restraint, **CC-83.13, Part II.1, s.83.13—Cont'd**
- Forfeiture order—Cont'd
 - CC-83.17, Part II.1, s.83.17**
- Priority for restitution to victims of crime, **CC-83.17, Part II.1, s.83.17**
- Regulations, **CC-83.14, Part II.1, s.83.14**
- Respondents, **CC-83.14, Part II.1, s.83.14**
- Third party interests, **CC-83.14, Part II.1, s.83.14**
- Use of proceeds, **CC-83.14, Part II.1, s.83.14**
- Interim preservation rights, **CC-83.16, Part II.1, s.83.16**
- Management order, **CC-83.13, Part II.1, s.83.13**
- Application to vary, **CC-83.14, Part II.1, s.83.14**
- Power to manage, **CC-83.13, Part II.1, s.83.13**
- Procedure, **CC-83.13, Part II.1, s.83.13**
- Terrorist purposes, **CC-83.03, Part II.1, s.83.03**
- Use of property, **CAA-8, s.8**

PROPERTY TAX

- Non-application, **ITA-188, Part V, s.188**
- Transfer of, **ITA-188, Part V, s.188**

PROTOTYPE MODEL

- Defined, **Group VI, Reg. 448, s.1**

PROVINCIAL SUPERVISOR

- Defined, **CIA-1, s.1**

PUBLIC ACCOUNTANT

- Appointment, **CNCA-181, Part 12, s.181**
- Defined, **CNCA-2, Part 1, s.2**

PUBLIC ACCOUNTANT—Cont'd

- Disqualified, **CNCA-180, Part 12, s.180**
- Qualifications, **CNCA-180, Part 12, s.180**
- Removal, **CNCA-184, Part 12, s.184**
- Right to information, **CNCA-193, Part 12, s.193**
- Vacancy, **185, CNCA-184, Part 12, ss.184**

PUBLIC AUTHORITY

- Defined, **CPEIA-2, s.2**

PUBLIC BENEFIT CORPORATION

- Defined, **ONCA-1, s.1**

PUBLIC BODIES

- Authority to receive property for charitable purposes, **CAA-9, s.9**
- Exemption from taxation, **Book VIII, Chapter III, Div. H, ITA-149, Part I, QTA-984 to 985.0.3, Title I, s.149, ss.984 to 985.0.3**

PUBLIC COLLEGE

- Defined, **AEFA-1, s.1**

PUBLIC COMPANY

- Defined, **CCA-3, Part I, s.3**

PUBLIC FOUNDATION

- Defined, **Book VIII, Chap. III.1, Div. 1, Div. H, ITA-149.1, Part I, QTA-985.1, Title I, s.149.1, s.985.1**
- Designated by Minister, **QTA-985.2.2, s.985.2.2**
- Designation, **Book VIII, Chap. III.1, Div. 1, Part I, QTA-985.4.3, Title I, s.985.4.3**
- Designation as, **Div. H, ITA-149.1, Part I, s.149.1**

PUBLIC FOUNDATION—Cont'd

Registration

Revocation of, **Book VIII, Chap. III.1, Div. H, Div. III, ITA-149.1, Part I, QTA-985.6 to 985.8.1, Title I, s.149.1, ss.985.6 to 985.8.1**

PUBLIC GUARDIAN AND TRUSTEE

Application to court, **ROLA-24, s.24**

Corporation to furnish information to, **CAA-2, s.2**

Application to Court, **CAA-4, s.4**

Executor or trustee to furnish information to, **CAA-4.1, s.4.1**

Investigation by, **CAA-10, s.10**

Notice of donation to be given to, **CAA-1, s.1**

Notice to, **CAA-10, s.10**

Powers, **CAA-10.3, s.10.3**

Seal, **CAA-13, s.13**

PUBLIC RECORD

Defined, **Reg. 449, s.2**

PURCHASER

Defined, **CNCA-37, Part 6, s.37**

PURPOSE OF ACT

Generally, **ACFA-2, s.2**

QUALIFIED DONEE

Defined, **Div. H, ITA-149.1, ITA-248, Part I, Part XVII, s.149.1, s.248**

QUALIFYING JOURNALISM ORGANIZATION

Defined, **Div. H, ITA-149.1, Part I, s.149.1**

Designation, **Div. I, ITA-168.1, Part I, s.168.1**

Date, **Div. I, ITA-168.1, Part I, s.168.1**

Notice, **Div. I, ITA-168.1, Part I, s.168.1**

QUALIFYING JOURNALISM

ORGANIZATION—Cont'd

Designation, **Div. I, ITA-168.1, Part I, s.168.1—Cont'd**

Revocation of, **Div. I, ITA-168.1, Part I, s.168.1**

Failure to report, **188.2, ITA-188.1, Part V, ss.188.1**

False information, **ITA-188.1, Part V, s.188.1**

Incorrect information, **ITA-188.1, Part V, s.188.1**

Information returns, **Div. H, ITA-149.1, Part I, s.149.1**

Offences and punishment, **ITA-241, Part XV, s.241**

Qualified donee

Refusal to register, **Div. H, ITA-149.1, Part I, s.149.1**

Revocation of designation

Notice of intention, **Div. I, ITA-168, Part I, s.168**

Process, **Div. I, ITA-168, Part I, s.168**

Tax exemption, **Div. H, ITA-149, Part I, s.149**

QUEBEC AMATEUR ATHLETIC ASSOCIATION

Defined, **Book VIII, Chap. III.1.1, Part I, QTA-985.23.1, Title I, s.985.23.1**

Generally, **Book VIII, Chap. III.1.1, Part I, QTA-985.23.1 to 985.23.10, Title I, ss.985.23.1 to 985.23.10**

REAL ESTATE OR LAND

Defined, **CCA-3, Part I, s.3**

RECEIPTS

Contents, **ITR-3501, Part XXXV, s.3501**

RECIPROCATING STATE

Defined, **CPEIA-37, s.37**

**RECOGNIZED POLITICAL
EDUCATION
ORGANIZATION**

Defined, **Book VIII, Chap. III.4,
Part I, QTA-36, Title I, s.36**

RECORD

Defined, **CA-2, CFBA-30, CIA-
10.1, Div. D, GCA-58, Part 3,
Part I, Part V, s.2, s.10.1,
s.30, s.58**

RECOVERED FROM THE SOIL

Defined, **Group I, Reg. 448, s.1**

REGISTERED

Defined, **ACFA-1, s.1**

**REGISTERED CANADIAN
AMATEUR ATHLETIC
ASSOCIATIONS**

Defined, **Book VIII, Chap. III.1.1,
ITA-248, Part I, Part XVII,
QTA-985.23.1 to 985.23.10,
Title I, s.248, ss.985.23.1 to
985.23.10**

Ineligible individual, **Div. H, ITA-
149.1, Part I, s.149.1**

Information returns, **Div. H, ITA-
149.1, Part I, s.149.1**

Refusal to register, **Div. H, ITA-
149.1, Part I, s.149.1**

Revocation of registration, **Div. H,
Div. I, ITA-149.1, ITA-168,
Part I, s.149.1, s.168**

Appeal of, see Tax Court of Can-
ada, Federal Court of Appeal

Notice of intention to, **Div. I,
ITA-168, Part I, s.168**

REGISTERED CHARITY

Defined, **CRA-3, ITA-248, Part
XVII, s.3, s.248**

Information returns, **Div. H, ITA-
149.1, Part I, s.149.1**

Objection to proposal or designa-
tion, **Div. I, ITA-168, Part I,
s.168**

Clarification of, **ITA-189, Part V,
s.189**

REGISTERED CHARITY—Cont'd

Property, accumulation of, **Div. H,
ITA-149.1, Part I, s.149.1**

Receipts issued before, **Div. H,
ITA-149.1, Part I, s.149.1**

Reduction of liability for penalties,
ITA-188.2, Part V, s.188.2

Refusal to register, **Div. H, ITA-
149.1, Part I, s.149.1**

Revocation of registration, **Div. H,
Div. I, ITA-149.1, ITA-168,
Part I, s.149.1, s.168**

Appeal of, see Tax Court of Can-
ada, Federal Court of Appeal

Notice of intention to, **Div. I,
ITA-168, Part I, s.168**

Deemed year-end notice, **ITA-
188, Part V, s.188**

Revocation tax, **ITA-188, Part V,
s.188**

Non-application, **ITA-188, Part
V, s.188**

Reduction in liability, **ITA-188.2,
Part V, s.188.2**

Shared liability, **ITA-188, Part V,
s.188**

Taxpayer liability, **ITA-188.2,
Part V, s.188.2**

Revoked charity to file returns,
ITA-188.1, Part V, s.188.1

Suspension

Application for postponement,
ITA-188.2, Part V, s.188.2

Grounds for postponement,
**ITA-188.2, Part V,
s.188.2**

Effect of, **ITA-188.2, Part V,
s.188.2**

Notice of, **ITA-188.2, Part V,
s.188.2**

Notice of, with assessment, **ITA-
188.2, Part V, s.188.2**

**REGISTERED COMMON-LAW
RELATIONSHIP**

Defined, **CEA-1, s.1**

REGISTERED CULTURAL OR COMMUNICATIONS ORGANIZATIONS

- Accumulation of property, **Book VIII, Chap. III.4, Part I, QTA-985.40, Title I, s.985.40**
- Disbursement excess, **Book VIII, Chap. III.4, Part I, QTA-985.39, Title I, s.985.39**
- Disbursement quota, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.11, Title I, s.985.35.11**
- Gifts, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.15, Title I, s.985.35.15**
- Information return, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.17, Title I, s.985.35.17**
- Qualified donee, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.11, Title I, s.985.35.11**
- Registered charity, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.15, Title I, s.985.35.15**
- Registration, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.15, Title I, s.985.35.15**
- Revocation of registration, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.19, Title I, s.985.35.19**
- Taxation year, **Book VIII, Chap. III.3.2, Part I, QTA-985.35.11, Title I, s.985.35.11**

REGISTERED MUSEUMS

- Accumulation of property, **Book VIII, Chap. III.1.1, Part I, QTA-985.35.7, Title I, s.985.35.7**
- Disbursement excess, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.5, Title I, s.985.35.5**
- Disbursement quota, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.1, QTA-985.35.3, Title I, s.985.35.1, s.985.35.3**

REGISTERED MUSEUMS

—Cont'd

- Gifts, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.3, Title I, s.985.35.3**
- Information return, **Book VIII, Chap. III.1.1, Part I, QTA-985.35.7, Title I, s.985.35.7**
- Qualified donee, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.1, Title I, s.985.35.1**
- Registered charity, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.2, Title I, s.985.35.2**
- Registration, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.7, Title I, s.985.35.7**
- Revocation of registration, **Book VIII, Chap. III.1.1, Part I, QTA-985.35.8 to 985.35.10, Title I, ss.985.35.8 to 985.35.10**
- Taxation year, **Book VIII, Chap. III.3.1, Part I, QTA-985.35.7, Title I, s.985.35.7**

REGISTERED NATIONAL ARTS SERVICE ORGANIZATION

- Generally, **Book VIII, Chap. III.2, Part I, QTA-985.24, Title I, s.985.24**
- Applicable provisions, **Book VIII, Chap. III.2, Part I, QTA-985.25, Title I, s.985.25**
- Defined, **ITA-248, Part XVII, s.248**
- Recognized artistic organizations, **Book VIII, Chap. III.2, Part I, QTA-985.26, Title I, s.985.26**

REGISTERED OFFICE

- Defined, **ONCA-1, s.1**

REGISTERED ORGANIZATION

- Defined, **ITR-3500, Part XXXV, s.3500**

REGISTRAR

Appointment of, **CFBA-2, Part II, s.2**
 Certificate, **GCA-83, Part 5, s.83**
 Collection, **GCA-73, Part 4, s.73**
 Court order, compliance, **GCA-71, Part 4, s.71**
 Defined, **CFBA-2, CFBA-30, GCA-1, Part 1, Part II, Part V, s.1, s.2, s.30**
 Disclosure by, **CFBA-44, Part VII, s.44**
 Filing, **GCA-81, Part 5, s.81**
 Forms, **GCA-82, Part 5, s.82**
 Freeze orders, **GCA-66, Part 4, s.66**
 Gaming Control, **GCA-1, Part 1, s.1**
 Hearing request, **GCA-70, Part 4, s.70**
 Immediate compliance order, **GCA-69, Part 4, s.69**
 Inquiries and investigations, **Div. C, GCA-39, Part 3, s.39**
 Investigation by, **CFBA-31, Part V, s.31**
 Monetary penalties, **GCA-72, Part 4, s.72**
 Notification by, **CFBA-16, Part III, s.16**
 Proposed compliance order, **GCA-68, Part 4, s.68**
 Register, **GCA-80, Part 5, s.80**
 Release orders, **GCA-67, Part 4, s.67**
 Security clearances, **Div. A, GCA-30, Part 3, s.30**

REGISTRATION

Cancellation request, **Div. C, GCA-47, Part 3, s.47**
 Continuation of, **Div. C, GCA-46, Part 3, s.46**
 Defined, **ACFA-1, s.1**
 Immediate suspension, **Div. C, GCA-45, Part 3, s.45**

REGISTRATION—Cont'd

Refusal, suspension or revocation, **Div. C, GCA-48, Part 3, s.48**
 Waiting period, **Div. C, GCA-48, Part 3, s.48**
 Terms of, **Div. C, GCA-42, Part 3, s.42**

REGULATIONS

Generally, **5.1, ACFA-57, CAA-5, CCA-152, CEA-5, CFBA-46, CIA-12, CPEIA-39, HEFA92-10, HEFA92-16, LA-16, MFA-16, MMGA-9, NSUFA-15, OTA-30, OUFA-11, PEICA-8, Part I, Part VII, Reg. 108/2000, s.5, s.8-s.12, s.15-s.16, s.30, s.39, s.46, s.57, s.152, ss.1 to 35, ss.5**
 Defined, **CIA-1, ONCA-1, s.1**
 Expiry, **Reg. 108/2000, s.34**

REGULATIONS ACT

Generally, **MFA-10, NSUFA-15, s.10, s.15**

RELATED BUSINESS

Defined, **Book VIII, Chap. III.1.1, Div. H, ITA-149.1, Part I, QTA-985.23.1, Title I, s.149.1, s.985.23.1**

RELATED PERSON

Defined, **ITA-251, ONCA-1, Part XVII, s.1, s.251**

RELEVANT PERSONS

Defined, **Div. H, ITA-149.1, Part I, s.149.1**

RELIGIOUS DENOMINATION

Defined, **CEA-1, s.1**

RELIGIOUS ORGANIZATION

Application to court
 As to applicability of Act, **ROLA-23, s.23**
 For directions where organization ceases to exist, **ROLA-23, s.23**

RELIGIOUS ORGANIZATION

—Cont'd

Change of name, **ROLA-22, s.22**
 Conveyance
 Former, **ROLA-21, s.21**
 Where organizations unite,
 ROLA-14, s.14
 Defined, **Div. E, ITA-143, Part I,**
 ROLA-1, s.1, s.143
 Instruments made pursuant to Act,
 ROLA-20, s.20
 Keeping records, **ROLA-19, s.19**
 Notice of meeting, **ROLA-18, s.18**
 Resolution, **ROLA-17, s.17**
 Subject to special Acts, **ROLA-26,**
 s.26

RELIGIOUS SOCIETY

Defined, **RSLA-1, s.1**
 Resolution
 Change corporate name,
 RSLA-7, s.7
 Sale of land, **RSLA-21, s.21**
 Signature and entry in book,
 RSLA-11, s.11
 Trustees
 Appointment of, **RSLA-4,**
 RSLA-10, s.4, s.10
 Conveyance to, **RSLA-12,**
 RSLA-14, s.12, s.14
 Corporation, becoming, **RSLA-6,**
 s.6
 Deeds to, **RSLA-13, s.13**
 Equity of redemption, power to
 release, **RSLA-16, s.16**
 Mortgaging land, **RSLA-15, s.15**
 Powers of, **RSLA-20, RSLA-24,**
 s.20, s.24
 Removal, **RSLA-10, s.10**
 Term of office, **RSLA-8, s.8**
 Transferring property, **RSLA-25,**
 s.25
 Unincorporated, powers of,
 RSLA-12, s.12
 Vacancy, effect of, **RSLA-9, s.9**

REORGANIZATION

Defined, **ONCA-119, s.119**

REPRESENTATIVE

Defined, **CFBA-2, Part II, s.2**

REQUEST

Defined, **Reg. 108/2000, s.30**

RESERVE

Defined, **LA-1, s.1**

RESIDENT

Defined, **CIA-1, s.1**

RESIDENT OF CANADA

Generally, **CPEIA-2, s.2**

RESOLUTION

When considered adopted,
 RSLA-2, s.2

RETURNS

Defined, **CPPA-1, s.1**
 Filing, **Div. I, ITA-150, Part I,**
 s.150

REVIEW BOARD

Advisers, **CPEIA-22, s.22**
 Applications for export permits
 reviewed, **CPEIA-29, s.29**
 Defined, **CPEIA-2, s.2**
 Duties, **CPEIA-20, s.20**
 Establishment, **CPEIA-18, s.18**
 Exclusion from hearing, **CPEIA-**
 27, s.27
 Head office, **CPEIA-21, s.21**
 Income tax matters, determination
 relating to, **CPEIA-32, s.32**
 Information given to applicant,
 CPEIA-26, s.26
 Limitation on export permits,
 CPEIA-31, s.31
 Matters disposed of informally and
 expeditiously, **CPEIA-28, s.28**
 Purchase offers reviewed, **CPEIA-**
 29, CPEIA-32, s.29, s.32
 Receiving information, **CPEIA-25,**
 s.25

REVIEW BOARD—Cont'd

Remuneration, **CPEIA-19, s.19**
Report to Parliament, **CPEIA-
Article 1**
Rules, **CPEIA-24, s.24**

SAME-SEX PARTNER

Defined, **CIA-3.1, s.3.1**

SCALE MODEL

Defined, **Group VI, Reg. 448, s.1**

SCIENTIFIC APPARATUS

Defined, **Group VI, Reg. 448, s.1**

SCIENTIFIC INSTRUMENT

Defined, **Group VI, Reg. 448, s.1**

**SCIENTIFIC RESEARCH AND
EXPERIMENTAL
DEVELOPMENT**

Expenditures, **Div. B, ITA-37, Part
I, Subdiv. B, s.37**

SCULPTURE

Defined, **Group V, Reg. 448, s.1**

SECONDARY MEANING

Defined, **Part II, Reg. 424, s.12**

SECOND PROTOCOL

Defined, **CPEIA-36.1, s.36.1**

SECURITIES

Defined, **CCA-3, Part I, s.3**

SECURITY FOR COSTS

Generally, **CBCA-242, Part XX,
s.242**

SEND

Defined, **CNCA-2, Part 1, s.2**

SERIAL

Defined, **Group VII, Reg. 448, s.1**

SERIAL TITLE

Defined, **Group VII, Reg. 448, s.1**

SERIES

Defined, **CNCA-2, Part 1, s.2**

SERVICE

Defined, **CA-2, Div. C, GCA-35,
Part 3, Part I, s.2, s.35**

SHAREHOLDER

Deceased

Transfer of shares of, **CCA-43,
Part I, s.43**

Defined, **CCA-3, CCA-157, Part I,
Part II, s.3, s.157**

Liability after dissolution of
company, **CCA-33, Part I,
s.33**

Lists, **CCA-111.1, Part I, s.111.1**

Meeting, **106, CCA-102, Part I,
ss.102**

Minutes of proceedings, **CCA-
112, Part I, s.112**

Power of court to order meeting be
called, **CCA-106, Part I, s.106**

Receipt of taxable dividends, **Div.
B, ITA-82, Part I, Subdiv. F,
s.82**

SHAREHOLDER APPROVAL

Generally, **CBCA-242, Part XX,
s.242**

SOLICITATION

Defined, **ACFA-34, CFA-1,
CFBA-2, Part II, Reg. 108/
2000, s.1, s.2, s.34**

Fund-raising businesses, by, **ACFA-
21, s.21**

Individuals, to, **ACFA-12 to 14,
ss.12 to 14**

Providing information during, **Reg.
108/2000, s.4**

Records to be maintained, **Reg.
108/2000, s.5**

Audited financial statements,
Reg. 108/2000, s.5

Financial information return,
Reg. 108/2000, s.7

References to, **Reg. 108/2000, s.3**

Rules

Application, **ACFA-3, ACFA-4,
CFBA-17, Part III, s.3, s.4,
s.17**

SOLICITATION—Cont'd

Rules—Cont'd

Disclosure of information,

CFBA-21, Part III, s.21

General information, **ACFA-9,**
s.9

Hours of, **ACFA-5, CFBA-19,**
Part III, s.5, s.19

Identification card, **CFBA-20,**
Part III, s.20

Information to be provided,
ACFA-6, CFBA-18, Part
III, s.6, s.18

Refrain from making, **ACFA-50,**
CFBA-22, Part III, s.22,
s.50

SOLICITING CORPORATION

Deemed non-soliciting, **CNCA-2,**
Part 1, s.2

Defined, **CNCA-2, Part 1, s.2**

Requirements in formation of,
CNCA-2, Part 1, s.2

SOUND RECORDINGS

Defined, **Group VII, Reg. 448, s.7**

SPECIAL MEETING

Defined, **RSLA-1, s.1**

SPECIAL RESOLUTION

Defined, **CCA-3, CNCA-2,**
ONCA-52.3, Part 1, Part I,
s.2, s.3

SPOUSE

Defined, **CFBA-45, CIA-3.1,**
ONCA-1, Part VII, s.1, s.3.1,
s.45

STANDARDS OF PRACTICE

Defined, **ACFA-1, s.1**

STATE PARTY

Defined, **CPEIA-36.1, s.36.1**

**STOCK OPTION BENEFITS,
ELECTION FOR DEFERRAL**

Generally, **ITA-180.01, Part I.01,**
s.180.01

SUBORDINATE

Defined, **Div. I, ITA-163.2, Part I,**
s.163.2

SUBSTITUTE

DECISION-MAKER

Defined, **CIA-1, s.1**

SUPPLIERS

Breach of contract, **Div. D, GCA-**
57, Part 3, s.57

Breach of licence, **Div. D, GCA-56,**
Part 3, s.56

Change of address, **Div. D, GCA-**
49, Part 3, s.49

Charges or convictions, **Div. D,**
GCA-51, Part 3, s.51

Gaming premises supplied, **Div. D,**
GCA-53, Part 3, s.53

Inspections, **GCA-60, Part 4, s.60**
Name, **Div. D, GCA-52, Part 3,**
s.52

Records, **Div. D, GCA-58, Part 3,**
s.58

Refusal to register, **Div. C, GCA-**
44, Part 3, s.44

Refusal to renew, **Div. C, GCA-44,**
Part 3, s.44

Restrictions, **Div. C, GCA-35, Part**
3, s.35

SUPPLY

Defined, **CA-2, Part I, s.2**

TAG DAY

Prohibition, **CEA-2 to 3, ss.2 to 3**

TAGS

Sale of, **CEA-2, s.2**

TAX (CANADA-U.S.)

Exempt organizations, **Article XXI,**
CUSITC-1 to 7, ss.1 to 7

Imposed by reason of death, **Article**
XXIX-B, CUSITC-1 to 8, ss.1
to 8

Miscellaneous rules, **Article XXIX,**
CUSITC-1 to 7, ss.1 to 7

TAXATION YEAR

Defined, **Book VIII, Chap. III.1, Chap. III.1.1, Chap. III.3.1, Div. 1, Div. H, ITA-149.1, Part I, QTA-985.1, QTA-985.23.1, QTA-985.35.7, Title I, s.149.1, s.985.1, s.985.23.1, s.985.35.7**

TAX BENEFIT

Defined, **Div. I, ITA-163.2, Part I, s.163.2**

TAX COURT OF CANADA

Generally, **CPEIA-33.2, s.33.2**

Appeals

Deemed refusal to register, **Div. J, ITA-172, Part I, s.172**

Ecological gift, **Div. J, ITA-169, Part I, s.169**

Exception, **Div. J, ITA-172, Part I, s.172**

Refusal to register, **Div. J, ITA-172, Part I, s.172**

Extension of time, **CPEIA-33.2, s.33.2**

TAX EXEMPTIONS

Generally, **149.1, Div. H, ITA-149, Part I, ss.149**

Allowable deductions, **Book VIII, Chap. IV, Part I, QTA-992, Title I, s.992**

Becoming or ceasing to become exempt, **Div. H, ITA-149, Part I, s.149**

Deductions, **Book VIII, Chap. IV, Part I, QTA-992, Title I, s.992**

Deemed election, **Div. H, ITA-149, Part I, s.149**

Determination of income, **Div. H, ITA-149, Part I, s.149**

Election, **Div. H, ITA-149, Part I, s.149**

Exception, **Book VIII, Chap. IV, Div. H, ITA-149, Part I, QTA-986, Title I, s.149, s.986**

TAX EXEMPTIONS—Cont'd

Exempt corporations, **Div. H, ITA-149, Part I, s.149**

Income test, **Div. H, ITA-149, Part I, s.149**

Votes or de facto control, **Div. H, ITA-149, Part I, s.149**

Information returns, **Book VIII, Chap. III.4, Div. H, ITA-149, Part I, QTA-985.41, Title I, s.149, s.985.41**

Municipal corporations, **Div. H, ITA-149, Part I, s.149**

R&D Corporation, **Book VIII, Chap. IV, Div. H, ITA-149, Part I, QTA-991, Title I, s.149, s.991**

Geographical boundaries, **Div. H, ITA-149, Part I, s.149**

TAXPAYER

Defined, **Div. F, ITA-143.2, Part I, s.143.2**

TAXPAYER INFORMATION

Disclosure allowed, **ITA-241, Part XV, s.241**

Provision of information, **ITA-241, Part XV, s.241**

Qualified donees, **ITA-241, Part XV, s.241**

TAX SHELTER

Application, **ITA-237.1, Part XV, s.237.1**

Assessments, **ITA-237.1, Part XV, s.237.1**

Deductions and claims disallowed, **ITA-237.1, Part XV, s.237.1**

Defined, **ITA-237.1, Part XV, s.237.1**

Identification, **ITA-237.1, Part XV, s.237.1**

Information return, **ITA-237.1, Part XV, s.237.1**

Copies, **ITA-237.1, Part XV, s.237.1**

TAX SHELTER—Cont'd

- Penalty, ITA-237.1, Part XV, s.237.1
- Providing number, ITA-237.1, Part XV, s.237.1
- Sales prohibited, ITA-237.1, Part XV, s.237.1
- Time for filing return, ITA-237.1, Part XV, s.237.1
- Special case, ITA-237.1, Part XV, s.237.1

TAX SHELTER INVESTMENT

- Defined, Div. F, ITA-143.2, Part I, s.143.2

TECHNICAL INSTITUTE

- Defined, AEFA-1, s.1

TEKTITE

- Defined, Group I, Reg. 448, s.1

TELEMARKETING

- Deceptive, CA-52.1, Part VI, s.52.1
- Defined, CA-52.1, Part VI, s.52.1
- Required disclosures, CA-52.1, Part VI, s.52.1

TELEPHONE OR ELECTRONIC MEANS

- Defined, ONCA-3, s.3

TERRORIST ACTIVITY

- Defined, CC-83.01, Div. H, ITA-149.1, Part I, Part II.1, s.83.01, s.149.1
- Facilitating, CC-83.19, Part II.1, s.83.19
- Leaving Canada, CC-83.191, Part II.1, s.83.191

TERRORIST GROUP

- Deeming rule, Div. H, ITA-149.1, Part I, s.149.1
- Defined, CC-83.01, Part II.1, s.83.01
- Leaving Canada, CC-83.191, Part II.1, s.83.191

TERRORIST GROUP—Cont'd

- Participating in activity of, CC-83.181, Part II.1, s.83.181
- Factor, CC-83.18, Part II.1, s.83.18
- Meaning of, CC-83.18, Part II.1, s.83.18
- Prosecution, CC-83.18, Part II.1, s.83.18

TOTAL CHARITABLE GIFTS

- Defined, Div. E, ITA-118.1, ITA-143, Part I, Subdiv. A, s.118.1, s.143

TOTAL CULTURAL GIFTS

- Defined, Div. E, ITA-118.1, ITA-143, Part I, Subdiv. A, s.118.1, s.143

TOTAL ECOLOGICAL GIFTS

- Defined, Div. E, ITA-118.1, ITA-143, Part I, Subdiv. A, s.118.1, s.143

TOTAL GIFTS

- Defined, Div. E, ITA-118.1, Part I, Subdiv. A, s.118.1

TRADE, INDUSTRY OR PROFESSION

- Defined, CA-2, Part I, s.2

TRADE MARK

- Defined, Part II, Reg. 424, s.12

TRADE NAME

- Defined, Part II, Reg. 424, s.12

TRANSFER

- Defined, CNCA-37, Part 6, s.37

TRIBUNAL

- Defined, CA-2, Part I, s.2

TRUST

- Application for order re: carrying out trust, CAA-10, s.10
- Property
 - Social investment, 10.3, CAA-10.2, ss.10.2

TRUST—Cont'd

Trustee Act, **CAA-10.1, s.10.1**

TRUSTEES

See also Foundations, Religious Societies

Application, **OTA-31, s.31**

Appointment, **ROLA-3, TCPA-1, s.1, s.3**

Assessment of damages, **OTA-29, s.29**

Authorization required to exercise powers, **ROLA-6, s.6**

Cemetery, **RSLA-5, s.5**

Control by court, **TCPA-9, s.9**

Conveyance to, **ROLA-13, s.13**

Conveyance to denominational board of trustees, **ROLA-15, s.15**

Covenants, **ROLA-11, s.11**

Defined, **CNCA-104, Part 7, ROLA-1, s.1, s.104**

Delegating functions to agents, **OTA-27.1, s.27.1**

Duty to account, **ROLA-16, s.16**

Easements, **ROLA-11, s.11**

Joint, **ROLA-5, s.5**

Liability of, **OTA-28, s.28**

Other Acts, **OTA-26, s.26**

Power

To acquire and deal with property, **TCPA-6, s.6**

To conduct actions, **ROLA-8, s.8**

To enter into agreements to purchase land, **ROLA-7, s.7**

To lease land, **ROLA-9, ROLA-10, TCPA-6, s.6, s.9, s.10**

To mortgage land, **ROLA-9, s.9**

To sell, **ROLA-12, s.12**

To sue, **TCPA-8, s.8**

Property vested in one person, **ROLA-4, s.4**

Protection from liability, **OTA-28, s.28**

Regulations, **OTA-30, s.30**

Resolutions, **ROLA-17, s.17**

TRUSTEES—Cont'd

Social investments, **10.3, CAA-10.2, ss.10.2**

Standard of care, **OTA-27, OTA-27.2, s.27, s.27.2**

Statement of transactions, **TCPA-7, s.7**

Tenure, **ROLA-3, s.3**

TRUST INDENTURE

Compliance certificate, **CNCA-111, Part 8, s.111**

Defined, **CNCA-37, CNCA-114, Part 6, Part 7, s.37, s.114**

Exculpation, **CNCA-115, Part 8, s.115**

TYPE FOSSIL SPECIMEN

Defined, **Group I, Reg. 448, s.1**

TYPE MINERAL SPECIMEN

Defined, **Group I, Reg. 448, s.1**

UNANIMOUS MEMBER

AGREEMENT

Defined, **CNCA-2, Part 1, s.2**

Special majority, **CNCA-7, Part 2, s.7**

UNDERTAKING

Defined, **CCA-3, Part I, s.3**

UNDUE BENEFITS

Defined, **ITA-188.1, Part V, s.188.1**

UNIVERSITY

Defined, **AEFA-1, HEFA92-1, SCFA-2, s.1, s.2**

UNIVERSITY FOUNDATION

See Foundation

USE

Defined, **Part II, Reg. 424, s.12**

VALID

Defined, **CNCA-37, Part 6, s.37**

VALIDATION

Bequests, **RCCPA-2, s.2**

Devices, **RCCPA-2, s.2**

CHARITIES TAXATION - FEDERAL AND PROVINCIAL LEGISLATION

VALIDATION—Cont'd Grants, RCCPA-2, s.2	VIDEO GAMING DEVICES Generally, LA-7.1, s.7.1
VENUE Generally, CPEIA-47, s.47	VOLUNTEER Defined, ACFA-1, s.1
VERTEBRATE FOSSIL Defined, Group I, Reg. 448, s.1	WINDING-UP PERIOD Defined, Div. B, ITA-88, Part I, Subdiv. F, s.88
VERTEBRATE TRACE FOSSIL Defined, Group I, Reg. 448, s.1	