

Publisher's Note

2026 — Release 1

Previous release was 2025-2

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Records Retention Statutes & Regulations — Ontario

This release updates the Ontario component of the service. Included in this release is an introduction describing the contents of this service. Updates have also been made as well as the addition of new material. References to these changes are listed below and have also been incorporated in the Records and Statute Indices to comprehensively assist you in using this release.

This release updates legislation to November 20, 2025. Please refer to the release notes for details.

Highlights

Updates to legislation found in the Corporate and Finance tabs of this release include:

Business Corporations Act (OC-Bs.Corp.-35)

Canadian Public Accountability Board Act (Ontario), 2006 (OF-CPAB-1 to OF-CPAB-5)

Retail Sales Tax Act (OF-RST-1, OF-RST-8, OF-RST-12, OF-RST-15 to OF-RST-20, OF-RST-27 to OF-RST-30, OF-RST-32 to OF-RST-38,

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OF-RST-44, OF-RST-53 to OF-RST-56, OF-RST-61 to OF-RST-63,
OF-RST-65 to OF-RST-67)

Records Retention Compliance Centre

All of the information contained in the core and industry modules is available on a single USB key, Records Retention Compliance Centre. An annual anniversary subscription includes four releases, a user's guide, toll-free customer support, semi-annual updates to the federal legislation, and annual updates to the provincial legislation. To order Records Retention Compliance Centre, call Customer Relations at 1-800-387-5164. Toronto clients may call (416) 609-3800 or e-mail orders to CustomerSupport.LegalTaxCanada@TR.com.

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