

CIRCULATE TO://FAIRE CIRCULER:



CANADA TAX WORDS, PHRASES & RULES

DICTIONNAIRE FISCAL CANADIEN

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Highlights

The following defined Words and Phrases have been added or updated to the publication:

Volume 1

- Avoidance Transaction
- Benefit of Whatever Kind
- Digital Media Product
- Distribution
- Fraud
- Gross Negligence
- In Lieu of Rent
- In Respect Of
- Misrepresentation
- On Account Of
- On Account or In Lieu of Payment Of, Or in Satisfaction Of

- Purpose of Expenditure
- Require
- Security Interest

Volume 2

- *Actus Reus* of Fraud
- Moot Appeal
- *Obiter Dicta*
- Rectification
- Setting Aside a Discontinuance
- Statutory Interpretation