

# Index

Current to Release 2018-1  
(Referenced to section number)

## 90% gross premium test

- *Royal Bank Holding Inc. v. The Queen*, 7.153

## Accrued loss

- *Aragon (Newport) Development Corp. v. The Queen*, 7.2

## Aggressive tax planning, 8

## Allocation rules

- *Veracity Capital Corporation v. The Queen*, 5.83

## Allowable loss, United Kingdom

- *Astall & Another v. HM Revenue & Customs*, 7A.2
- *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
- *Inland Revenue Commissioners v. Scottish Provident Institution*, 7A.2
- *MacNiven (Inspector of Taxes) v. Westmoreland Investments Ltd.*, 7A.2

## Amalgamation, 3.29

- *Conoco Canada Resources Ltd. (formerly Gulf Canada Resources Ltd.) v. The Queen*, 7.9
- *Cophorne Holdings Ltd. v. The Queen*, 5.49
- *Envision Credit Union v. The Queen*, 5.56

## Anti-avoidance provisions, 1.3, 1.6, 5.35

## Anti-avoidance tools, GAAR, United Kingdom

- Code of Practice on Taxation for Banks, 7A.3
- DOTAS, 7A.3
- Purposive Interpretation, 7A.3

- TAARs, 7A.3

## Arrangement, plan of, 3.15

## Artificial loss, 3.2, 7.136

## Artificial transactions, 1.2, 4.6

## Artificiality test, 1.2

## Assets, transfer of, 3.53

## Association de Planification Fiscale et Financiere (APFF), 3.3

## Attribution, 3.3

## Avoidance transaction, 4.6, 4.8

- *Antle v. The Queen*, 5.55
- *Canada Trustco Mortgage Co. v. The Queen*, 5.31
- *Canadian Pacific Ltd. v. The Queen*, 5.20
- *Collins & Aikman Products Co. v. The Queen*, 5.52
- *Garron Family Trust (Trustee of) v. The Queen*, 5.54
- *GTE Venezuela, S.a.r.l. v. The Queen*, 7.103
- *Howe v. The Queen*, 5.32
- *Husky Oil Ltd. v. The Queen*, 5.6
- *Jabs Construction Ltd. v. The Queen*, 5.7
- *McNichol v. The Queen*, 4.8, 5.4
- *OSFC Holdings Ltd. v. The Queen*, 5.10
- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
- *Remai Estate v. The Queen*, 5.53

## INDEX

### **Avoidance transaction, United Kingdom**

- *Commissioners for HMRC v. Philippa D'Arcy*, 7A.2
- *Duke of Westminster* principle, 7A.1
- *Eilbeck v. Rawling*, 7A.1
- *Floor v. Davis*, 7A.1
- *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
- *Inland Revenue Commissioners v. Plummer*, 7A.1
- *Ramsay* principle, 7A.1, 7A.2
- *W.T. Ramsay Ltd. v. Inland Revenue Commissioners*, 7A.1

### **Avoiding kiddie tax**

- *Doerksen v. The Queen*, 7.77
- *McClarty Family Trust v. The Queen*, 5.62

### **Bibliography, 9**

### **Borrowing, 3.1**

- *Jabs Construction Ltd. v. The Queen*, 5.7

### **British Columbia Income Tax Act. See Provincial Income Tax Acts**

### **Burden of proof, 4.8**

### **Business**

- transfer, inter-generational, 5.84, 7.137

### **Buy, bump, sell, 3.25.1**

### **Buying commissions, etc.,**

- *Canadian Tire Corp. v. The Queen*, 7.69

### **Canada Revenue Agency, 1.1**

- Tax Avoidance Group, 2.3

### **Canada Trustco Mortgage Co. v. The Queen, 4.1, 4.2, 4.3-4.8, 5.31, 5.36**

### **Canada-Germany Income Tax Agreement, 6.3**

### **Canada-United States Income Tax Convention, 3.25, 5.3, 6.4(b)**

- Art. X(2)(a), 3.25
- Art. XIII, 5.3

### **Canada-United States Tax Treaty, 6.4(b)**

- Art. XXIX-A, para. 7, 6.4(b), 6.5(b)
- Overriding, 6.5

### **Canadian Charter of Rights and Freedoms**

- s. 7, 4.8, 5.12, 5.37
- s. 15, 5.9

### **Canadian controlled private corporation (CCPC), 3.3**

### **Canadian development expense (CDE), 3.1, 3.36**

### **Canadian exploration expenses (CEE), 3.1.1, 3.26, 5.1, 5.2**

### **Capital contribution, 3.4**

### **Capital cost allowance, 5.31**

### **Capital dividend**

- account, 7.134

### **Capital expenditure, United Kingdom**

- *Tower MCashback LLP*, 7A.2

### **Capital gain recharacterized as a dividend**

- *MacDonald (Dr. Robert G) v. The Queen*, 5.63

### **Capital gains**

- *4317653 Canada Inc. v. The Queen*, 7.148
- Conversion of salary into, 3.2
- Crystallization of, 3.3, 3.29
- Deduction, 3.3
- *DML Investments Ltd. v. The Queen*, 7.168
- *Doerksen v. The Queen*, 7.77

## INDEX

- *Gendron (Lysanne) v. The Queen*, 7.95
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Iberville Developments Ltd. v. The Queen*, 7.158
  - *Jabs Construction Ltd. v. The Queen*, 5.7
  - *Jobin (Dyane) v. The Queen*, 7.94
  - *Jobin (Richard) v. The Queen*, 7.94
  - *McClarty Family Trust v. The Queen*, 5.62
  - *MIL (Investments) S.A. v. The Queen*, 5.46
  - *To (Jason) v. The Queen*, 7.107
  - Trust, designated by, 3.27
- Capital gains, tax avoidance, United Kingdom**
- *James Albert McLaughlin v. HMRC*, 7A.2
  - *The Trustees of the Eyretel Unapproved Pension Scheme and Others v. HMRC*, 7A.2
- Capital loss**
- *DEML Investments Ltd. v. The Queen*, 7.168
  - *Iberville Developments Ltd. v. The Queen*, 7.158
- Capital loss created in transfer of shares to spousal trust**
- *Donaldson (Robert A.) v. The Queen*, 7.82
  - *Lefebvre (Marvin) v. The Queen*, 7.110
- Cases decided**
- *1207192 Ontario Ltd. v. The Queen*, 5.59
  - *1245989 Alberta Ltd. v. The Queen*, 5.82
  - *2763478 Canada Inc. v. The Queen*, 5.87
  - *594710 British Columbia Ltd. v. The Queen*, 5.81
  - *722540 Ontario Inc. v. The Queen*, 5.28
  - *9000-6560 Quebec Inc. v. The Queen*, 5.14
  - *Alberta v. Husky Energy Oil Inc.*, 5.57
  - *Alta Energy Luxembourg S.A.R.L. v. The Queen*, 5.86
  - *Antle (Paul) v. The Queen*, 5.55
  - *Birchcliff Energy Ltd. v. The Queen*, 5.74
  - *Brouillette v. The Queen*, 5.33
  - *CIT Financial Ltd. v. The Queen*, 4.8, 5.29
  - *Canada Safeway Ltd. v. Alberta*, 5.58
  - *Canada Trustco Mortgage Co. v. The Queen*, 4.1, 4.2, 4.3-4.8, 5.31, 5.36
  - *Canadian Pacific Ltd. v. The Queen*, 4.8, 5.20
  - *CECO Operations Ltd. v. The Queen*, 5.44
  - *Central Supply Co. (1972) Ltd. v. The Queen*, 5.2
  - *Collins & Aikman Products Co. v. The Queen*, 5.52
  - *Copthorne Holdings Ltd. v. The Queen*, 5.49
  - *Desmarais v. The Queen*, 5.42
  - *Développements Iberville Ltée v. Québec Revenue Agency*, 5.75
  - *Donahue Forest Products Inc. v. The Queen*, 5.21
  - *Duncan v. The Queen*, 5.22
  - *Envision Credit Union v. The Queen*, 5.56
  - *Evans v. The Queen*, 4.8, 5.36
  - *Fiducie Financière Satoma v. The Queen*, 5.85
  - *Fording Coal Ltd. v. The Queen*, 5.1
  - *Fraser Milner Casgrain LLP v. M.N.R.*, 5.23
  - *Fredette v. The Queen*, 4.8, 5.15
  - *Garron Family Trust (Trustee of) v. The Queen*, 5.54
  - *Geransky v. The Queen*, 4.6, 5.16
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Global Equity Fund Ltd. v. The Queen*, 5.61
  - *Grant (David) v. The Queen*, 5.45
  - *Gregory v. The Queen*, 5.12
  - *Gwartz v. The Queen*, 5.66
  - *Hill v. The Queen*, 5.24

## INDEX

- *Howe v. The Queen*, 5.32
  - *Husky Oil Ltd. v. The Queen*, 5.6
  - *Imperial Oil Ltd. v. The Queen*, 5.25
  - *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
  - *J.K. Engineering Ltd. v. The Queen*, 5.73
  - *Jabin Investments Ltd. v. The Queen*, 5.17
  - *Jabs Construction Ltd. v. The Queen*, 5.7
  - *Kern (Brent) Family Trust v. The Queen*, 5.70
  - *Kossow v. The Queen*, 5.41
  - *Kyral Investments Inc. v. The Queen*, 5.83
  - *Landrus v. The Queen*, 5.50
  - *Lehigh Cement Ltd. v. The Queen*, 5.51
  - *Lipson (Earl) v. The Queen*, 5.43
  - *Longley v. M.N.R.*, 5.8
  - *Loyens v. The Queen*, 5.30
  - *MIL (Investments) Ltd. v. The Queen*, 5.46
  - *MP Western Properties Inc. v. The Queen*, 5.80
  - *MacDonald v. The Queen*, 5.63
  - *MacKay v. The Queen*, 5.47
  - *Mathew v. The Queen*, 5.37
  - *McClarty v. The Queen*, 5.62
  - *McMullen v. The Queen*, 5.48
  - *McNichol v. The Queen*, 4.8, 5.4
  - *Michelin Tires (Canada) Ltd. v. M.N.R.*, 5.13
  - *Nadeau v. The Queen*, 5.9
  - *OGT Holdings Ltd. v. Quebec (Deputy Minister of Revenue)*, 5.40
  - *OSFC Holdings Ltd. v. The Queen*, 2.4, 4.7, 4.8, 5.5, 5.10, 5.37
  - *Overs v. The Queen*, 4.8, 5.38
  - *Owen Holdings Ltd. v. The Queen*, 5.5
  - *Oxford Properties Group Inc. v. The Queen*, 5.78
  - *Panneaux Chambord Inc. v. Quebec (Deputy Minister of Revenue)*, 5.39
  - *Perry Wild v. The Queen*, 5.82
  - *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
  - *Pip Peri Pembro Ventures Ltd. v. The Queen*, 5.83
  - *Pomerleau (Pierre) v. The Queen*, 5.84
  - *Quinco Financial Inc. v. The Queen*, 5.77
  - *Remai Estate v. The Queen*, 5.53
  - *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
  - *S.T.B. Holdings Ltd. v. The Queen*, 2.8, 4.7, 4.8, 5.26
  - *Shell Canada Ltd. v. The Queen*, 5.11
  - *Silicate Holdings Ltd. v. The Queen*, 5.18
  - *Spruce Credit Union v. The Queen*, 5.64
  - *Superior Plus Corp. v. The Queen*, 5.79
  - *Swirsky v. The Queen*, 5.65
  - *Tower v. M.N.R.*, 5.27
  - *Triad Gestco Ltd. v. The Queen*, 5.60
  - *Univar Canada Ltd. v. The Queen*, 5.34
  - *Univar Holdco Canada ULC v. The Queen*, 5.76
  - *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
  - *Veracity Capital Corporation v. The Queen*, 5.83
  - *XCO Investments Ltd. v. The Queen*, 4.8, 5.35
- Cases pending**
- *2012943 Investments Ltd. v. The Queen*, 7.73
  - *3029069 Nova Scotia Ltd. v. The Queen*, 7.58
  - *4145356 Canada Ltd. v. The Queen*, 7.126
  - *4317653 Canada Inc. v. The Queen*, 7.134
  - *4508755 Canada Inc. v. The Queen*, 7.134
  - *518669 Ontario Ltd. v. The Queen*, 7.60
  - *6024530 Canada Inc. (formerly 595864 B.C. Ltd.) v. The Queen*, 7.67
  - *944743 Ontario Ltd. v. The Queen*, 7.124
  - *A. Segal Holdings Inc. v. The Queen*, 7.149

## INDEX

- *Air Liquide Canada Inc. v. The Queen*, 7.86
- *APL Properties Ltd. v. The Queen*, 7.104
- *Aragon (Newport) Development Corp. v. The Queen*, 7.2
- *Aventis Pharma Inc. v. The Queen*, 7.14
- *B.A. Robinson Investments Inc. v. The Queen*, 7.81
- *Balys (Edward A.) v. The Queen*, 7.65
- *Bank of Montreal v. The Queen*, 7.150
- *Berman v. The Queen*, 7.141
- *Berman (William) v. The Queen*, 7.7
- *Boudrias (Jean) v. The Queen*, 7.136
- *Bottazzoni (Dennis) v. The Queen*, 7.25
- *Braun (Harry) v. The Queen*, 7.85
- *Brompton Corp. v. The Queen*, 7.155
- *CMGC Canada Acquisition ULC v. The Queen*, 7.145
- *Cameron (Robert B.), Estate of v. The Queen*, 7.80
- *Canadian Imperial Bank of Commerce v. The Queen*, 7.166
- *Canadian Tire Corp. v. The Queen*, 7.69
- *Cardel Construction Ltd. v. The Queen*, 7.156
- *Coats Canada Inc. v. The Queen*, 7.90
- *Collins (Fleurette M.) v. The Queen*, 7.4
- *Conoco Canada Resources Ltd. (formerly Gulf Canada Resources Ltd.) v. The Queen*, 7.9
- *Cooper's Park Real Estate Development Corp. v. The Queen*, 7.132
- *Credit Suisse First Boston Canada v. The Queen*, 7.18
- *Crompton Co./C.I.E. v. The Queen*, 7.13
- *Cullen (Linda) v. The Queen*, 7.15
- *DEML Investments Ltd. v. The Queen*, 7.168
- *Deans Knight Income Corp. v. The Queen*, 7.133
- *Delehay (Joe) v. The Queen*, 7.146
- *Delehay (Joe) Family Trust v. The Queen*, 7.146
- *Desjardins Financial Security v. The Queen*, 7.19
- *DHI Investments Inc. v. The Queen*, 7.74
- *Doerksen v. The Queen*, 7.77
- *Dominion Nickel Investments Ltd. v. The Queen*, 7.118
- *Donald (Jack) v. The Queen*, 7.36
- *Donaldson (Robert A.) v. The Queen*, 7.82
- *Douglas (Michael) v. The Queen*, 7.38
- *Dynacast Canada Inc. v. The Queen*, 7.89
- *ECL Investments Ltd. v. The Queen*, 7.70
- *Empire Co. Ltd. v. The Queen*, 7.70
- *Enbridge Inc. v. The Queen*, 7.61
- *Falk (John) v. The Queen*, 7.37
- *Falk Spousal Trust v. The Queen*, 7.37
- *Federated Insurance Co. of Canada v. The Queen*, 7.48
- *Fiducie de commandite André Lefebvre v. The Queen*, 7.112
- *Fiducie de commandite Bernard Lefebvre v. The Queen*, 7.112
- *Firstenergy Capital Corp. v. The Queen*, 7.11
- *Fontaine (Henri) v. The Queen*, 7.96
- *Fontaine (Thérèse) v. The Queen*, 7.96
- *Future Electronics v. The Queen*, 7.91
- *GTE Venezuela, S.a.r.l. v. The Queen*, 7.103
- *Gallagher (Doreen) v. The Queen*, 7.88
- *Gillis Management Ltd. v. The Queen*, 7.144
- *Green (Donna Corinne) v. The Queen*, 7.45
- *Grenon (James T.) v. The Queen*, 7.142
- *Harker (Orin) v. The Queen*, 7.32
- *Honeywell Ltd. v. The Queen*, 7.34
- *Hoover (Warren) v. The Queen*, 7.31
- *Husky Energy Inc. v. The Queen*, 7.163
- *Imperial Specialty Woods Ltd. v. The Queen*, 7.8
- *Interior Savings Credit Union v. The Queen*, 7.56

## INDEX

- *Jencal Holdings Ltd. v. The Queen*, 7.159
- *Jobin (Dyane) v. The Queen*, 7.94
- *Jobin (Richard) v. The Queen*, 7.94
- *John Buhler Inc. v. The Queen*, 7.117
- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
- *Keurig Canada v. The Queen*, 7.162
- *Kitsch (Bruce) v. The Queen*, 7.22
- *Kossow (Kathryn) v. The Queen*, 7.63
- *Laurin (Harvey) v. The Queen*, 7.26
- *Lavoie (Robert) v. The Queen*, 7.62
- *Lee (Meghan) v. The Queen*, 7.108
- *Lefebvre (Marvin) v. The Queen*, 7.110
- *Lequin (Tanya) v. The Queen*, 7.97
- *Loblaw Financial Holdings Inc. v. The Queen*, 7.147
- *Lombard Insurance Co. v. The Queen*, 7.47
- *MMV Capital Partners Inc. v. The Queen*, 7.167
- *Mackay (Murray) v. The Queen*, 7.40
- *MacLeod (Scott) v. The Queen*, 7.24
- *Madison Pacific Properties Inc. v. The Queen*, 7.131
- *Manufacturers Life Insurance Co. v. The Queen*, 7.121
- *Marechaux (F. Max E.) v. The Queen*, 7.51
- *Masterplan Investments Ltd. v. The Queen*, 7.51
- *Mastronardi (Robert and Lynda) v. The Queen*, 7.87
- *McMurray (F. Michael) v. The Queen*, 7.33
- *Melanson (Thomas Gordon) v. The Queen*, 7.49
- *Metrus Properties Ltd. v. The Queen*, 7.109
- *Morin (Robert) v. The Queen*, 7.114
- *Mulcahy (Timothy J.) v. The Queen*, 7.52
- *Muzzo (Alex) v. The Queen*, 7.152
- *Muzzo (Eliot) v. The Queen*, 7.152
- *Muzzo (Marc) v. The Queen*, 7.152
- *Muzzo (Michael) v. The Queen*, 7.152
- *Nanoose Harbour Holdings Ltd. v. The Queen*, 7.57
- *Noji (Benjamin) v. The Queen*, 7.108
- *North Shore Credit Union*, 7.101
- *Ockey (Ryan) v. The Queen*, 7.157
- *OSFC Holdings Ltd. v. The Queen*, 7.1
- *Ostoich (Gary) v. The Queen*, 7.120
- *Parmalat Foods Inc. (successor to Ault Foods Ltd.) v. The Queen*, 7.17
- *Paquette (Jean-Claude) v. The Queen*, 7.93
- *Paquette (Pierre) v. The Queen*, 7.93
- *Patel (H.J.) v. The Queen*, 7.152
- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
- *Picard (Jean-Max) v. The Queen*, 7.111
- *Pomerleau (Francis) v. The Queen*, 7.137
- *Prospera Credit Union v. The Queen*, 7.79
- *Renasant Financial Partners Ltd. v. The Queen*, 7.76
- *Rigel Financial Holdings Inc. v. The Queen*, 7.139
- *Robinson (Dale P.) v. The Queen*, 7.50
- *Rodan Energy Solutions Inc. v. The Queen*, 7.92
- *Rogers Enterprises (2015) Inc. v. The Queen*, 7.165
- *Royal Bank Holding Inc. v. The Queen*, 7.153
- *S.F. Rendering Ltd. v. The Queen*, 7.44
- *SSI Investments Inc. v. The Queen*, 7.106
- *S.T.B. Holdings Ltd. v. The Queen*, 7.1
- *Schroeder (Inge) v. The Queen*, 7.151
- *Severtson (Daryl) v. The Queen*, 7.41
- *Shalcor Holdings Ltd. v. The Queen*, 7.27
- *Siemens Canada Ltd. (formerly Westinghouse Canada Inc.) v. The Queen*, 7.5
- *Siu Ping Ho v. The Queen*, 7.152
- *Skinner (Sara Doris) v. The Queen*, 7.64
- *Smith (Darlene W.) v. The Queen*, 7.42

## INDEX

- *Smith (Donald George) Spousal Trust Fund v. The Queen*, 7.35
  - *Solutions MindReady R&D Inc. v. The Queen*, 7.113
  - *Spicer (Brennan) v. The Queen*, 7.108
  - *Stuart (David) v. The Queen*, 7.39
  - *Sun Life Assurance Co. of Canada v. The Queen*, 7.23
  - *TFM Developments Ltd. v. The Queen*, 7.125
  - *Taiga Building Products Ltd. v. The Queen*, 7.164
  - *The Leasing Trust v. The Queen*, 7.158
  - *To (Jason) v. The Queen*, 7.107
  - *Total Energy Services v. The Queen*, 7.154
  - *Vancouver City Savings Credit Union*, 7.100
  - *Viam Properties Ltd. v. The Queen*, 7.6
  - *Vincent (Dianne H.) v. The Queen*, 7.84
  - *Vitalaire Canada Inc. v. The Queen*, 7.86
  - *Walsh (Glen) v. The Queen*, 7.21
  - *Wan Family Trust v. The Queen*, 7.122
  - *Westminster Savings Credit Union*, 7.102
  - *Williams (Cameron) v. The Queen*, 7.108
  - *Willis (Karen Lynn) v. The Queen*, 7.46
- Charitable donation**
- Reducting fair market value
  - • *A. Segal Holdings Inc. v. The Queen*, 7.149
- Charitable foundations, 3.28**
- Charity. See also Leveraged charitable donations.**
- *Dominion Nickel Investments Ltd. v. The Queen*, 7.118
  - *Jabs Construction Ltd. v. The Queen*, 5.7
- Choice principle, 4.8**
- Constitution Act**
- s. 53, 5.37
- Control**
- *de facto*, 7.167
  - *de jure*, 7.167
- Corporations**
- Amalgamated
  - • Income, 3.8.1
  - Cases
  - • *Cophorne Holdings Ltd. v. The Queen*, 5.49
  - • *Donahue Forest Products Inc. v. The Queen*, 5.21
  - • *Imperial Oil Ltd. v. The Queen*, 5.25
  - Disposition of property to, 3.5
  - Large corporation tax, 3.7, 3.35
  - Predecessor
  - • Losses, 3.8.1
  - Purchase of, with high paid-up capital
  - • *Schroeder (Inge) v. The Queen*, 7.151
  - Services rendered to, 3.48
  - Surplus, paid as capital
  - • *1245989 Alberta Ltd. v. The Queen*, 5.82
- Corporate tax**
- *Imperial Oil Ltd. v. The Queen*, 5.25
- Cross border surplus shipping**
- *Univar Holdco Canada ULC v. The Queen*, 5.76
- Crown Forest Ltd. v. The Queen, 6.4(b), 6.5(a)**
- Debt forgiveness, 3.4, 3.30**
- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
  - *Rodan Energy Solutions Inc. v. The Queen*, 7.92
- Debt parking**
- *Jabin Investments Ltd. v. The Queen*, 5.17

## INDEX

- *Pièces automobiles Lecavalier Inc. v. The Queen*, 7.115
  - *S.T.B. Holdings Ltd. v. The Queen*, 7.16
- Debt restructuring**
- *Collins (Fleurette M.) v. The Queen*, 7.4
- Deductible interest expense**
- *Lipson (Earl) v. The Queen*, 5.43
  - *Overs v. The Queen*, 5.38
- Deemed residency, 3.25**
- Department of Finance, 1.1, 2.2**
- 1988 TN, 8
  - IC 88-2—GAAR Section 245 of *ITA*, 8
  - IC 88-2 Supp. 1—GAAR, 8
- Department of Justice, 2.2**
- Departure trades**
- *Desjardins Financial Security v. The Queen*, 7.19
  - *Grant (David) v. The Queen*, 5.45
  - *Kitsch (Bruce) v. The Queen*, 7.22
  - *Walsh (Glen) v. The Queen*, 7.21
- Disclosure of Tax Avoidance Schemes, United Kingdom. See DOTAS.**
- Dividend stripping, 3.18, 3.25**
- *Fontaine (Henri) v. The Queen*, 7.96
  - *Fontaine (Thérèse) v. The Queen*, 7.96
  - *Paquette (Jean-Claude) v. The Queen*, 7.93
  - *Paquette (Pierre) v. The Queen*, 7.93
- Dividends**
- deemed, 5.84, 7.137
  - rental arrangements, 7.166
  - taxable, 5.85
  - trusts, 5.85
- Dividends, tax on, 3.14**
- Documents, production of**
- *Fraser Milner Coagrain LLP v. Minister of Revenue*, 5.23
  - *MP Western Properties Inc. v. The Queen*, 5.80
  - *Owen Holdings Ltd. v. The Queen*, 5.5
  - *Tower v. Minister of National Revenue*, 5.27
- DOTAS, United Kingdom, 7A.3**
- Double dip finance structure**
- *Coats Canada Inc. v. The Queen*, 7.90
  - *Dynacast Canada Inc. v. The Queen*, 7.89
- Duff, David, Professor, 4.8**
- Economic substance, 4.8**
- Estate freeze, 7.136**
- Estate planning, 3.32**
- Excise Tax Act, 8**
- s. 274, 5.13, 5.19
- Exempt surplus**
- *ECL Investments Ltd. v. The Queen*, 7.70
  - *Empire Co. Ltd. v. The Queen*, 7.70
- Expenditure, qualified, United Kingdom. See Capital expenditure, United Kingdom.**
- Family farm**
- Purification of, 3.44
- FAPI**
- *ECL Investments Ltd. v. The Queen*, 7.70
  - *Empire Co. Ltd. v. The Queen*, 7.70
  - *Rigel Financial Holdings Inc. v. The Queen*, 7.139
- Farm property, 3.3, 3.30**



## INDEX

### Federal sales tax

- *Michelin Tires (Canada) Ltd. v. Minister of National Revenue*, 5.13

### Fiscal period, changes of, 3.6

### Foreign affiliates

- Contracts of reinsurance and retrocession
- *Royal Bank Holding Inc. v. The Queen*, 7.153

### Foreign currency borrowing

- *Canadian Pacific Ltd. v. The Queen*, 5.20
- *Shell Canada Ltd. v. The Queen*, 5.11

### Foreign tax credit planning, 7.64

- *Balys (Edward A.) v. The Queen*, 7.65
- *Skinner (Sara Doris) v. The Queen*, 7.64

### GAAR (General Anti-Avoidance Rule), 1.1

- *594710 British Columbia Ltd. v. The Queen*, 5.81
- *AJB Software v. The Queen*, 7.161
- Assessment interest
- Balance-due date
- *Quinco Financial Inc. v. The Queen*, 5.77
- Basic requirements of, 4.4
- Abusive transaction, 4.7, 5.3, 5.4
- Abusive transaction, 4.7, 5.3, 5.4
- *Cophorne Holdings Ltd. v. The Queen*, 4.7
- *Gwartz v. The Queen*, 4.7
- *J.K. Read Engineering Ltd. v. The Queen*, 4.7
- *Lehigh v. The Queen*, 4.7
- *Spruce Credit Union v. The Queen*, 4.7
- Tax benefit, 4.5, 5.3, 5.4
- Constitutional validity
- *Gregory v. The Queen*, 5.12
- *Longley v. Minister of National Revenue*, 5.8

- *Mathew v. The Queen*, 5.37
- *Descarries v. The Queen*, 5.71
- *Dominelli (John) v. The Queen*, 7.160
- Exploiting loophole does not necessarily trigger, 4.7
- Fundamental principles, 4.1
- *Gwartz v. The Queen*, 5.66
- *Iberville Developments Ltd. v. The Queen*, 7.158
- Interest accrual under reassessment, 4.7
- Introduction of, 1.6
- Issues, 3.17.1
- *Jencal Holdings Ltd. v. The Queen*, 7.159
- Lead-up to, 1.6
- *Lehigh Cement*, 5.72
- No penalty under, 4.7
- *Ockey (Ryan) v. The Queen*, 7.157
- Overriding Tax Treaties, 6.5
- Against, 6.5(b)
- In favour, 6.5(a)
- *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
- *Renasant Financial Partners Ltd. v. The Queen*, 7.76
- *Royal Bank Holding Inc. v. The Queen*, 7.153
- Section 84.1, 7.93
- *Paquette (Jean-Claude) v. The Queen*, 7.93
- *Paquette (Pierre) v. The Queen*, 7.93
- Significance of subsequent amendments, 4.7
- Transactions
- *Oxford Properties Group Inc. v. The Queen*, 5.78
- United Kingdom, Chapter 7A
- *Veracity Capital Corporation v. The Queen* 5.83
- Year-end
- *Développements Iberville Ltée v. Québec Revenue*, 5.75

### GAAR assessments

- Impact on other taxpayers, 2.8

### GAAR Committee

## INDEX

- Bibliography, 9
  - Decision, the, 2.6
  - General, 2.1
  - Main function, 2.1
  - Meetings, 2.4
  - Membership, 2.2
  - Procedure, 2.4
  - Purpose, 2.1
  - Referrals
  - Advanced income tax rulings, from, 2.3, 2.4
  - Audits, from, 2.3, 2.4
  - Scope of, 2.3
  - Solicitor-client privilege, 2.5
  - Statistics, 2.7
  - Structure, 2.2
  - Taxpayer's role, 2.5
- Gift fund, 3.4**
- Gifts**
- Shares
  - *Gervais (Guy) v. The Queen*, 5.68
- Goods and Services Tax (GST)**
- 9000-6560 *Quebec Inc. v. The Queen*, 5.14
  - *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
- Gulliver, Sharon, member, GAAR Committee, 4.8**
- History of Anti-Avoidance**
- United Kingdom, 7A.1
  - *Baylis v. Gregory*, 7A.1
  - *Cape Brandy Syndicate v. Inland Revenue Commissioners*, 7A.1
  - *Cox v. Rabbits*, 7A.1
  - *Craven v. White*, 7A.1
  - *Eilbeck v. Rawling*, 7A.1
  - *Floor v. Davis*, 7A.1
  - *Furniss v. Dawson*, 7A.1
  - *Hammersmith & City Railway. Co v. Brand*, 7A.1
  - *Inland Revenue Commissioners v. Bo-water Properties Developments Ltd.*, 7A.1
  - *Inland Revenue Commissioners v. Burmah Oil Co.*, 7A.1
  - *Inland Revenue Commissioners v. Duke of Westminster*, 7A.1
  - *Inland Revenue Commissioners v. Plummer*, 7A.1
  - *Mangin v. Inland Revenue Commissioners*, 7A.1
  - *Partington v. Attorney-General*, 7A.1
  - *Pryce v. Monmouthshire Railway Co.*, 7A.1
  - *Tennant v. Smith*, 7A.1
  - *W.T. Ramsay Ltd. v. Inland Revenue Commissioners*, 7A.1
- Income**
- from business
  - *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
  - from property
  - *Inter-Leasing Inc. v. Ontario (Minister of Revenue)*, 5.69
  - Safe, 3.17.2
  - Statutory exclusions from, 3.50
- Income Tax Act, 8**
- s. 9, 7.76
  - s. 12(1)(c), 3.1, 5.57, 5.58
  - s. 12(1)(j), 5.85
  - s. 12.2, 3.1
  - s. 15(1), 7.14
  - s. 15(2), 3.20, 5.34
  - s. 15(2.2), 3.20
  - s. 15(2.6), 3.20
  - s. 17(1), 5.34, 7.14
  - s. 18(13), 3.23, 4.1, 5.37, 5.47, 7.1
  - s. 20(1), 7.76
  - s. 20(1)(a), 7.76
  - s. 20(1)(c), 5.57, 5.58, 7.76, 7.144
  - s. 20(1)(c)(i), 3.9, 5.11
  - s. 20(1)(n), 3.16
  - s. 28(1), 3.5
  - s. 28(5), 3.5
  - s. 37(6.1), 5.79, 5.80, 7.155

## INDEX

- s. 38(b), 5.87
- s. 39(1)(b), 5.87
- s. 40(1)(b), 5.87
- s. 40(3.1), 7.148, 7.158
- s. 40(3.12), 7.148, 7.158
- s. 47(1), 5.68, 7.7
- s. 54, 3.23
- s. 55, 3.19
- s. 55(2), 3.3, 3.5, 3.17.2
- s. 55(5), 3.17.2
- s. 66.1(4), 5.1
- s. 66.2(3), 5.1
- s. 66.7, 3.1
- s. 67, 7.76
- s. 70, 5.80
- s. 73(1), 5.68, 7.37, 7.42
- s. 74.1, 5.85
- s. 74.1(2), 7.75
- s. 74.2(1), 5.68
- s. 75(2), 5.70, 5.85, 7.105, 7.146
- s. 76, 3.5
- s. 80, 3.8.1, 7.4, 7.8, 7.9
- s. 81(1)(a), 6.5(a)
- s. 82(2), 5.85
- s. 84, 5.3
- s. 84(2), 5.3, 5.33, 5.36, 5.71
- s. 84.1, 3.3, 3.24, 5.33, 5.71, 5.82, 5.84, 7.75, 7.93, 7.114
- s. 85, 5.82, 5.83, 7.77, 7.168
- s. 85(1), 3.1, 3.5, 3.17
- s. 85(1.1), 3.3
- s. 85(5.1), 7.2
- s. 87(1), 3.6
- s. 87(2)(a), 3.6
- s. 87(7), 3.8.1
- s. 88(1), 7.8, 7.140, 7.168
- s. 88(1)(c), 3.25, 5.78
- s. 88(1)(d), 3.25, 5.78
- s. 89(1), 5.82
- s. 89(1)(a), 5.82
- s. 92(2), 5.30
- s. 93(2), 7.17, 7.162
- s. 95(2), 7.153
- s. 95(6), 5.34
- s. 96, 5.80
- s. 96(1), 5.37
- s. 97, 7.168
- s. 97(2), 3.3, 3.17, 5.44, 5.78, 7.106
- s. 98(3)(a), 3.5
- s. 98(3), 5.78, 7.140
- s. 98(5), 3.17
- s. 100(1), 3.17, 5.78, 7.140
- s. 100(1.4), 3.17
- s. 100(1.5), 3.17
- s. 103(1), 5.35
- s. 104(2), 5.85
- s. 104(6), 5.85, 7.75
- s. 104(6)(b), 5.85
- s. 104(13)(a), 5.85
- s. 105(2), 5.80
- s. 107(3), 5.80
- s. 110, 5.80
- s. 110(1)(f), 6.5(a)
- s. 110.6(1), 3.3
- s. 110.6(2.1), 3.3
- s. 111(5), 3.8.1, 5.74, 5.79, 5.80, 7.131, 7.132, 7.133, 7.167
- s. 112(1), 3.5, 3.17.2, 5.57, 5.58, 5.64, 5.85, 7.166
- s. 112(2), 5.58
- s. 112(2.3), 7.166
- s. 112(3), 7.17, 7.162
- s. 112(3.1), 7.150
- s. 115(4), 5.79
- s. 115(5), 7.154, 7.155
- s. 118(3), 3.17.1
- s. 118(7), 3.17.1
- s. 120.4, 7.75
- s. 125, 7.159
- s. 127(9), 5.80
- s. 127(9.1), 5.79, 7.155
- s. 129(6), 7.159
- s. 146(1), 3.17.1
- s. 146(16), 3.17.1
- s. 149.1, 3.28
- s. 149.1(3), 3.28
- s. 149.1(12), 3.28
- s. 152(1.11), 7.165
- s. 160, 5.81
- s. 181(4), 5.25
- s. 181.1(3)(d), 7.76
- s. 181.2(3)(d), 7.76
- s. 181.2(4), 5.25, 7.76
- s. 181.2(4)(b), 7.76

## INDEX

- s. 212, 5.3
  - s. 212(1)(b)(viii), 7.5
  - s. 212(2), 7.163, 7.164
  - s. 212.1, 5.76, 7.145
  - s. 212.1(4), 5.76
  - s. 215(1), 7.164
  - s. 215(6), 7.163, 7.164
  - s. 227(8), 7.10
  - s. 231.2(1), 5.23, 5.27
  - s. 245, 3.8.1, 3.17, 3.17.1, 5.3, 5.8, 5.11, 5.12, 5.85
  - s. 245(1), 1.1, 1.2, 1.6, 3.6, 3.17.2, 5.1, 5.2, 5.62
  - s. 245(2), 3.5, 3.28, 5.18, 5.20, 5.26, 5.27
  - s. 245(3), 5.20, 5.33, 5.57, 5.58
  - s. 245(4), 4.7, 4.8, 5.25, 5.316.4(a), 6.6
  - s. 245(5), 5.4, 5, 15, 5.20, 5.32, 5.35
  - s. 245(6), 2.8, 5.26
  - s. 245(7), 2.8, 5.26, 5.73
  - s. 245(8), 2.8
  - s. 248(1), 3.17.1, 3.18, 5.37, 7.166
  - s. 248(28), 7.166
  - s. 248(10), 4.8, 5.10, 5.26
  - s. 256(7), 5.74
  - s. 256(8), 7.131, 7.133
  - s. 260(1), 7.74
  - Part X.1, 7.156
  - Part XIII, 7.163, 7.164
- Income Tax Application Rules,***
- s. 10(6), 7.163, 7.164
- Income Tax Conventions Interpretations Act, 5.3, 6.3***
- s. 3, 6.2, 6.3
  - s. 4.1, 6.6
  - statutory interpretation of, 6.4(a)
- Income splitting**
- *Harker (Orin) v. The Queen*, 7.32
  - *McMurray (F. Michael) v. The Queen*, 7.33
- Income trust conversion**
- *Superior Plus Corp. v. The Queen*, 5.79
- *Total Energy Services v. The Queen*, 7.154
- In-house loss utilization, 3.9**
- Incorporation, 3.34**
- Indian Act, 3.33, 5.14***
- Inland Revenue Commissioners v. Duke of Westminster, 1.4, 1.4(b), 1.4(e), 1.5, 1.6, 6.4(a)***
- Input tax credits (ITCs)**
- *Ventes d'Auto Giordano Inc. v. The Queen*, 5.19
- Insurance**
- deduction of premiums
  - • *AJB Software Design Inc. v. The Queen*, 7.161
  - • *Dominelli (John) v. The Queen*, 7.160
- Interest, payment of**
- *Hill v. The Queen*, 5.24
- Interest deduction**
- *Desjardins Financial Security v. The Queen*, 7.19
  - *Gillis Management Ltd. v. The Queen*, 7.144
  - *Grant (David) v. The Queen*, 5.45
  - *Kitsch (Bruce) v. The Queen*, 7.22
  - *Walsh (Glen) v. The Queen*, 7.21
- Interest income**
- Conversion into tax-free dividend income, 5-18
- Interest strip transaction**
- *Lehigh Cement Ltd. v. The Queen*, 5.51, 7.66
- Investment allowance, 5.25**
- Investments**
- non-qualified

## INDEX

- *Cardel Construction Ltd. v. The Queen*, 7.156
  - *Muzzo (Alex) v. The Queen*, 7.152
  - *Muzzo (Eliot) v. The Queen*, 7.152
  - *Muzzo (Marc) v. The Queen*, 7.152
  - *Muzzo (Michael) v. The Queen*, 7.152
  - *Patel (H.J.) v. The Queen*, 7.152
  - *Siu Ping Ho v. The Queen*, 7.152
- Judicial anti-avoidance doctrines, 1.4, 1.6**
- Business purpose, 1.4(e), 5.1
  - Incomplete transactions, 1.4(c)
  - Legally ineffective transactions, 1.4(c)
  - Sham, 1.4(a), 5.1
  - Step transaction doctrine, 1.4(d)
  - Substance over form, 1.4(b)
- Kaulius v. The Queen*, 4.1, 4.8**
- Kiddie tax**
- *McClarty v. The Queen*, 5.62
  - *To (Jason) v. The Queen*, 7.107
- Large corporations tax, 3.7, 3.35**
- Legislation, 8**
- Leveraged charitable donations, 7.62, 7.63**
- *Kossow (Kathryn) v. The Queen*, 7.63
  - *Lavoie (Robert) v. The Queen*, 7.62
- Life insurance policies, 3.8**
- Limited partnership, 3.36**
- *Harker (Orin) v. The Queen*, 7.32
  - *McMurray (F. Michael) v. The Queen*, 7.33
- Liquidities**
- excess, extraction, 5.84, 7.137
- Loss consideration, 3.9**
- Loss transfer**
- *Brompton Corp. v. The Queen*, 7.155
  - business, 5.80
  - from corporation through partnership, 5.47
  - *MacKay v. The Queen*, 5.47
- Loss trading transaction**
- *Cardel Construction Ltd. v. The Queen*, 7.156
  - *Firstenergy Capital Corp. v. The Queen*, 7.11
  - *Grenon (James T.) v. The Queen*, 7.142
- Loss utilization, 3.37**
- Management companies, 3.10**
- Misuse and abuse, 3.11**
- *Canadian Pacific Ltd. v. The Queen*, 5.20
  - *Duncan v. The Queen*, 5.22
  - *Fredette v. The Queen*, 4.8, 5.15
  - *Gwartz v. The Queen*, 4.7, 5.66
  - *Howe v. The Queen*, 5.32
  - *Imperial Oil Ltd. v. The Queen*, 5.25
  - *Jabs Construction Ltd. v. The Queen*, 5.7
  - *Loyens v. The Queen*, 5.30
  - *McNichol v. The Queen*, 4.8, 5.4
  - *OSFC Holdings Ltd. v. The Queen*, 5.10
  - *Pièces Automobiles Lecavalier Inc. v. The Queen*, 5.67
  - *RMM Canadian Enterprises Inc. v. The Queen*, 5.3
- Municipal corporations, 3.38**
- Mutual fund trust**
- *594710 British Columbia Ltd. v. The Queen*, 5.81
  - *Metrus Properties Ltd. v. The Queen*, 7.109
  - *Muzzo (Alex) v. The Queen*, 7.152
  - *Muzzo (Eliot) v. The Queen*, 7.152
  - *Muzzo (Marc) v. The Queen*, 7.152
  - *Muzzo (Michael) v. The Queen*, 7.152
  - *Patel (H.J.) v. The Queen*, 7.152

## INDEX

- • *Siu Ping Ho v. The Queen*, 7.152

### Natives

- Sale of goods to, 5.14

### Notice of assessment

- *S.T.B. Holdings Ltd. v. The Queen*, 5.26

### OECD Model Commentary

- Par. 9.1, 6.2
- Par. 9.2, 6.2
- Par. 9.3, 6.2
- Par. 9.4, 6.2
- Par. 11, 6.2

### OECD Model Convention

- Art. 31(3), 6.2

### OECD Model Treaty, 5.86, 6.1, 6.2, 6.5(a)

- Art. 1, 6.2
- Art. 3(2), 6.2, 6.3
- Art. 10, 5.3

### Offshore spousal trusts

- *David (Donald George) Spousal Trust Fund v. The Queen*, 7.35
- *Donald (Jack) v. The Queen*, 7.36
- *Douglas (Michael) v. The Queen*, 7.38
- *Falk Spousal Trust v. The Queen*, 7.37
- *Mackay (Murray) v. The Queen*, 7.40
- *Severtson (Daryl) v. The Queen*, 7.41
- *Smith (Darlene W.) v. The Queen*, 7.42
- *Stuart (David) v. The Queen*, 7.39

### On-loan to Canadian debtor, 3.12, 3.39

### Options, 3.13

### OSFC Holdings Ltd. v. The Queen, 2.4, 4.7, 4.8, 5.5, 5.10, 5.37

### Paid-up capital (PUC) increase, 5.82

### Paid-up capital (PUC) reduction, 3.40

- *Schroeder (Inge) v. The Queen*, 7.151

### Paid-up capital (PUC) shift, 3.43

### Part IV tax

- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
- *S.F. Rendering Ltd. v. The Queen*, 7.44

### Partnerships, 3.41

- allocation
- • *594710 British Columbia Ltd. v. The Queen*, 5.81
- at risk, 3.26
- cases
- • *594710 British Columbia Ltd. v. The Queen*, 5.81
- • *Aragon (Newport) Development Corp. v. The Queen*, 7.2
- • *CECO Operations Ltd. v. The Queen*, 5.44
- • *Cullen (Linda) v. The Queen*, 7.15
- • *Duncan v. The Queen*, 5.22
- • *Evans v. The Queen*, 5.36
- • *Fredette v. The Queen*, 4.8, 5.15
- • *Harker (Orin) v. The Queen*, 7.32
- • *Hoover (Warren) v. The Queen*, 7.31
- • *Howe v. The Queen*, 5.32
- • *Landrus v. The Queen*, 5.50
- • *Mathew v. The Queen*, 5.37
- • *McMurray (F. Michael) v. The Queen*, 7.33
- • *Metrus Properties Ltd. v. The Queen*, 7.109
- • *Ostoich (Gary) v. The Queen*, 7.120
- • *Shalcor Holdings Ltd. v. The Queen*, 7.27
- • *Viam Properties Ltd. v. The Queen*, 7.6
- • *XCO Investments Ltd. v. The Queen*, 4.8, 5.35
- Disposition of property to, 3.5
- Dividend withholding rate and, 3.25
- Fiscal period, 3.6
- Incorporating, 3.34
- Limited service, 3.35
- Mergers, 3.5
- Services partnerships, management companies and, 3.10

## INDEX

- Pension credit, 3.17.1**
- *Kyral Investments Inc. v. The Queen*, 5.83
- Preferred shares**
- *Credit Suisse First Boston Canada v. The Queen*, 7.18
  - *Imperial Specialty Woods Ltd. v. The Queen*, 7.8
- Pre-GAAR**
- Anti-avoidance provisions, 1.3, 1.6
  - Cases
    - *722540 Ontario Inc. v. The Queen*, 5.28
    - *Central Supply Co. v. The Queen*, 5.2
    - *Fording Coal Ltd. v. The Queen*, 5.1
    - *Shell Canada Ltd. v. The Queen*, 5.11
  - Judicial anti-avoidance doctrines, 1.4, 1.6, 5.2
  - Legislation, 1.2
- Profit trading**
- *Loyens v. The Queen*, 5.30
- Property, disposition of, 3.5, 3.31**
- Provincial legislation, 8**
- Provincial Income Tax Acts**
- British Columbia *Income Tax Act*
  - s. 68.1, 5.83
- Purification, 3.44**
- Purposes test**
- *Tower v. Minister of National Revenue*, 5.27
- Quebec capital tax**
- *Panneaux Chambord Inc. v. Quebec (Deputy Minister of Revenue)*, 5.39
- Quebec GAAR**
- *Développements Iberville Ltee v. Québec Revenue*, 5.75
- Quebec shuffle**
- RMM Canadian Enterprises Inc. v. The Queen, 5.3, 6.4(b), 6.5(a), 6.5(b)**
- Recharacterization**
- *CIT Financial Ltd. v. The Queen*, 4.8, 5.29
  - *Howe v. The Queen*, 5.32
  - *MacDonald v. The Queen*, 5.63
  - *North Shore Credit Union*, 7.101
  - *Spruce Credit Union*, 5.64
  - *Vancouver City Savings Credit Union*, 7.100
  - *Westminster Savings Credit Union*, 7.102
- Reorganization**
- *Karl R. Larsen Holdings Ltd. v. The Queen*, 7.43
  - *S.F. Rendering Ltd. v. The Queen*, 7.44
- Reserves, 3.16**
- Retirement Compensation Arrangement (RCA), 3.18**
- cases
    - *Bottazzoni (Dennis) v. The Queen*, 7.25
    - *Laurin (Harvey) v. The Queen*, 7.26
    - *MacLeod (Scott) v. The Queen*, 7.24
  - Dividend stripping and, 3.18
- Rollovers, 3.1, 3.17, 4.8**
- *CECO Operations Ltd. v. The Queen*, 5.44
  - *Gendron (Lysanne) v. The Queen*, 7.95
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Hoover (Warren) v. The Queen*, 7.31
  - *Jobin (Dyane) v. The Queen*, 7.94
  - *Jobin (Richard) v. The Queen*, 7.94
  - *SSI Investments Inc. v. The Queen*, 7.106
- RRIF, 3.17.1**

## INDEX

### **RRSP, 3.17.1**

- mutual fund, 7.142
- • *Cardel Construction Ltd. v. The Queen*, 7.156
- • *Muzzo (Alex) v. The Queen*, 7.152
- • *Muzzo (Eliot) v. The Queen*, 7.152
- • *Muzzo (Marc) v. The Queen*, 7.152
- • *Muzzo (Michael) v. The Queen*, 7.152
- • *Patel (H.J.) v. The Queen*, 7.152
- • *Siu Ping Ho v. The Queen*, 7.152

### **RRSP investment in a cooperative corporation**

- *Metrus Properties Ltd. v. The Queen*, 7.109
- *Vincent (Dianne H.) v. The Queen*, 7.84

### **S.T.B. Holdings Ltd. v. The Queen, 2.8, 4.8, 5.26, 7.16**

### **“Safe haven” rules, 3.46**

### **Salary deferral arrangements, 3.18**

### **Sales/leases, 3.47**

### **Sandler, Daniel, professor, 4.8**

### **Second-tier financing vehicles**

- *Aventis Pharma Inc. v. The Queen*, 7.14
- *Crompton Co./C.I.E. v. The Queen*, 7.13
- *Honeywell Ltd. v. The Queen*, 7.34
- *Silicate Holdings Ltd. v. The Queen*, 5.18
- *Univar Canada Ltd. v. The Queen*, 5.34

### **Securities borrowing/Securities lending, 7-1**

- *DHI Investments Inc. v. The Queen*, 7.74

### **Series of transactions, 3.19, 4.8, 5.10**

- *Cophorne Holdings Ltd. v. The Queen*, 5.52

### **Shares**

- Corporate dividends, 5.85
- Debt forgiveness and, 3.4
- Flow-through shares, 3.27
- Issuance
- • *1245989 Alberta Ltd. v. The Queen*, 5.82
- Loss on
- • *Donahue Forest Products Inc. v. The Queen*, 5.21
- Paid-up capital (PUC), 5.71, 5.82
- Preferred, 3.42
- Transfer
- • *Pomerleau c. The Queen*, 5.84

### **Sale**

- *Gervais (Guy) v. The Queen*, 5.68

### **Shareholder benefit, 3.20, 3.49**

### **Shell Canada Ltd. v. The Queen, 3.22, 5.11, 6.4(a)**

### **SIFT**

- *Superior Plus Corp. v. The Queen*, 5.79

### **Small business corporation**

- Capital gains deduction, 3.29
- Purification of, 3.44

### **Specified investment flow-through entity (SIFT). See SIFT**

### **Spousal transactions, 4.8**

- *Berman (William) v. The Queen*, 7.7
- *Gendron (Lysanne) v. The Queen*, 7.95
- *Gervais (Guy) v. The Queen*, 5.68
- *Jobin (Dyanne) v. The Queen*, 7.94
- *Jobin (Richard) v. The Queen*, 7.94
- *Lipson (Earl) v. The Queen*, 5.43
- *Overs v. The Queen*, 5.38
- *Swirsky v. The Queen*, 5.65

### **Standard of proof, 4.8**

### **Statutory exclusions from income, 3.50**



## INDEX

### **Stock dividend value shift**

- 2763478 *Canada Inc. v. The Queen*, 5.87
- 518669 *Ontario Ltd. v. The Queen*, 7.60
- 94473 *Ontario Ltd. v. The Queen*, 7.124
- *B.A. Robinson Investments Inc. v. The Queen*, 7.81
- *Cameron (Robert B.), Estate of v. the Queen*, 7.80
- *TFM Developments Ltd. v. The Queen*, 7.125

### **Stock dividends, 3.21**

- 1207192 *Ontario Ltd. v. The Queen*, 5.59
- 2012943 *Investments Ltd. v. The Queen*, 7.72
- 2763478 *Canada Inc. v. The Queen*, 5.87
- 3029069 *Nova Scotia Ltd. v. The Queen*, 7.58
- *APL Properties Ltd. v. The Queen*, 7.104
- *Global Equity Fund Ltd. v. The Queen*, 5.61
- *Superior Plus Corp. v. The Queen*, 5.79
- *Taiga Building Products Ltd. v. The Queen*, 7.164
- *Triad Gestco Ltd. v. The Queen*, 5.60

### **Stock options, 3.51**

#### **Stop loss rules**

- *Parmalat Foods Inc. (successor to Ault Foods Ltd.) v. The Queen*, 7.17

#### **Strip of assets out of an RRSP**

- *Braun (Harry) v. The Queen*, 7.85

### **Substance over form, 3.22**

### **Superficial loss, 3.23**

### **Supreme Court of Canada, 4.3 to 4.7**

- GAAR summary, 4.2
- Judgments, comments on, 4.8

### **Surplus strip, 3.3, 3.24, 3.29**

- *Bottazzoni (Dennis) v. The Queen*, 7.25
- *Brouillette v. The Queen*, 6.33
- *Desmarais v. The Queen*, 5.42
- *Evans v. The Queen*, 5.36
- *Geransky v. The Queen*, 5.16
- *Laurin (Harvey) v. The Queen*, 7.26
- *MacLeod (Scott) v. The Queen*, 7.24
- *McNichol v. The Queen*, 4.8, 5.4
- *McMullen v. The Queen*, 5.48
- *Nadeau v. The Queen*, 5.9
- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3

### **Statutory interpretation, 1.5, 4.3**

### **Stuart Investments Ltd. v. The Queen, 1.4(a), 1.4(e), 1.5, 1.6, 4.3, 6.4(a)**

### **TAAR, United Kingdom, 7A.3**

### **Targeted Anti-Avoidance Rules. See TAAR.**

### **Tax avoidance, 4.8**

- Defined, 1.1

### **Tax benefit, 4.5**

- *Canada Trustco Mortgage Co. v. The Queen*, 5.31
- *Canadian Pacific Ltd. v. The Queen*, 5.20
- *Duncan v. The Queen*, 5.22
- *McNichol v. The Queen*, 4.8, 5.4
- *OSFC Holdings Ltd. v. The Queen*, 5.10
- *RMM Canadian Enterprises Inc. v. The Queen*, 5.3

### **Tax Court of Canada Rule**

- R. 58(1)(a), 5.12
- R. 82(1), 5.5
- R. 95(2), 5.5

### **Tax deferral, United Kingdom**

- *Baylis v. Gregory*, 7A.1
- *Craven v. White*, 7A.1

## INDEX

- *Furniss v. Dawson*, 7A.1
  - *Inland Revenue Commissioners v. Bowater Properties Developments Ltd.*, 7A.1
- Tax deferred conversion method**
- distribution method
  - *Superior Plus Corp. v. The Queen*, 5.79
- Tax haven jurisdictions, 3.52**
- Tax Planning Requirements Memorandum, 5.23**
- Tax Services Offices (TSO), 2.3**
- Tax sparing transaction — Treaty abuse**
- *6024530 Canada Inc. (formerly 595864 B.C. Ltd.) v. The Queen*, 7.67
- Tax treaties, 6.7**
- *Canada-Luxembourg Tax Treaty*
  - Art. 1, 7.164
  - Art. 4, 7.164
  - Art. 10, 7.164
  - Art. 10(2)(a), 7.163
  - Art. 13(4), 5.86
  - Art. 13(5), 5.86
- Tax-free conversion of sale income, 3.24.1**
- Bibliography, 9
  - Income received under
  - *Desjardins Financial Security v. The Queen*, 7.19
  - *Grant (David) v. The Queen*, 5.45
  - *Kitsch (Bruce) v. The Queen*, 7.22
  - *Walsh (Glen) v. The Queen*, 7.21
- Taxable dividends received, tax on, 3.14**
- Terminal loss**
- *Balys (Edward A.) v. The Queen*, 7.65
  - *Duncan v. The Queen*, 5.22
  - *Landrus v. The Queen*, 5.50
  - *Viam Properties Ltd. v. The Queen*, 7.6
- Tower structure**
- *Bank of Montreal v. The Queen*, 7.150
  - *Keurig Canada v. The Queen*, 7.162
- Tower structure used to claim deduction for foreign tax or foreign tax credit**
- *Future Electronics v. The Queen*, 7.91
- Trading**
- profit
  - *594710 British Columbia Ltd. v. The Queen*, 5.81
  - reverse resource deduction
  - *594710 British Columbia Ltd. v. The Queen*, 5.81
- Treaty shopping, 3.25**
- Tribunal decisions, United Kingdom**
- *Andrew Berry v. HMRC*, 7A.2
  - *Audley v. HMRC*, 7A.2
  - *Howard Peter Schofield v. The Commissioners for Her Majesty's Revenue and Customs*, 7A.2
  - *James Albert McLaughlin v. HMRC*, 7A.2
  - *Murray Group Holdings v. HMRC*, 7A.2
  - *Oleochem (Scotland) Ltd. v. Revenue & Customs*, 7A.2
  - *Sloane Robinson Investment Services Ltd. v. HMRC*, 7A.2
  - *The Trustees of the Eyretel Unapproved Pension Scheme and Others v. HMRC*, 7A.2
  - *UBS AG and Deutsche Bank Group Services UK Limited v. Revenue and Customs Commissioners*, 7A.2
- Trust beneficiary**
- *Gwartz v. The Queen*, 5.66
- Two-tier partnership/deferral of income recognition**
- *Air Liquide Canada Inc v. The Queen*, 7.86

## INDEX

- *Vitalaire Canada Inc. v. The Queen*, 7.86
- United Kingdom, GAAR**
- Abusive, defined, 7A.3
  - Cannot reasonably be regarded, 7A.3
  - Arrangements, defined, 7A.3
  - Bibliography, 7A.4
  - Code of Practice on Taxation for Banks, 7A.3
  - DOTAS, 7A.3
  - Double taxation, 7A.3
  - European Commission, 7A.3
  - GAAR History, 7A.1
  - GAAR in point, 7A.3
  - Judicial interpretation, 7A.2
  - *Barclays Mercantile Business Finance Ltd. v. Mawson*, 7A.2
  - *Carreras Group Limited v. Stamp Commissioner*, 7A.2
  - *Collector of Stamp Revenue v. Arrowtown Assets*, 7A.2
  - *Commissioners for HMRC v. Philippa D'Arcy*, 7A.2
  - *DTE Financial Services Ltd. v. Wilson*, 7A.2
  - *Furniss v. Dawson*, 7A.2
  - *Inland Revenue Commissioners v. John Lewis Properties plc*, 7A.2
  - *Inland Revenue Commissioners v. McGuckian*, 7A.2
  - *Inland Revenue Commissioners v. Scottish Provident Institution*, 7A.2
  - *MacNiven (Inspector of Taxes) v. Westmoreland Investments Ltd.*, 7A.2
  - *Mayes v. HMRC*, 7A.2
  - *New Angel Court Ltd. v. Danny Adam (HM Inspector of Taxes)*, 7A.2
  - Ramsay principle, 7A.2
  - *Tower MCashback LLP*, 7A.2
  - Purposive interpretation, 7A.3
  - Recent developments of GAAR, 7A.3
  - Background, 7A.3
- Relevant tax provisions, 7A.3
  - TAARs, 7A.3
  - Tax advantage, defined, 7A.3
  - Taxes, examples, 7A.3
- Units of fund**
- Reclassification of, 3.45
- Use of non-qualifying amalgamation to avoid flow-through of preferred rate amount**
- *Envision Credit Unit v. The Queen*, 7.78
  - *Interior Savings Credit Union v. The Queen*, 7.56
  - *Prospera Credit Union v. The Queen*, 7.79
- Use of s. 47 to access wife's capital gain exemption**
- *Gallagher (Doreen) v. The Queen*, 7.88
  - *Gervais (Guy) v. The Queen*, 5.68
  - *Mastronardi (Robert) v. The Queen*, 7.87
- Vienna Convention on Law of Tax Treaties, 6.1**
- Art. 26, 6.1
  - Art. 27, 6.1
  - Art. 31(1), 6.1
  - Art. 31(2), 6.1
  - Art. 31(3), 6.1
  - Art. 31(4), 6.1
  - Art. 32, 6.1
- White Paper on Tax Reform, 1.6**
- Wind-up of spousal trust resulting in an increase of cost base of shares**
- *Donaldson (Robert A.) v. The Queen*, 7.82
- Withholding tax exemption, 3.12**