

Publisher's Note

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CHILD SUPPORT GUIDELINES SERVICE Terry W. Hainsworth Release No. 2, June 2022
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Publisher's Special Release Note 2021

The pages in this work were reissued in December 2021 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the December 2021 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering may have occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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What's New in this Update:

This release includes new cases and commentary in Chapter 2 “Amount of Child Support”, Chapter 3 “Special Situations”, Chapter 4 “Undue Hardship”, Chapter 5 “Income”, Chapter 6 “Variation” and Chapter 9 “Orders”.

Highlights:

- Ordinarily, RESPs are not subject to the divisional or equalization process. Rather, they are thought of as being held for the joint benefit of the children: *Greene v. Greene*, 2017 CarswellOnt 9328 (Ont. S.C.J.). Thus, with respect to RESPs made during marital cohabitation, it usually does not matter who actually made the contributions. They will generally be deemed to be made equally: *R.G. v. J.G.*, 2022 CarswellOnt 3968 (Ont. S.C.J.). However, see contra *H. (A.S.) v. H. (S.L.)* (2000), 7 R.F.L. (5th) 94 (Alta. Q.B.). See § 2:52 Particular Cases.
- The expenses of an employee to travel to and from his place of employment are not deductible: *S.C. v. K.C.*, 2022 CarswellNfld 81 (N.L. S.C.). See § 5:35 Particular Cases.
- Where a tax payor continues to draw dividends from a money-losing company, the dividends will represent his or her income, even though the paying corporation is losing money: *Croissant v. Croissant*, 2022 CarswellSask 3 (Sask. C.A.). See § 5:52 The Most Recent Taxation Year.

ProView Developments

Your ProView edition of this product now has a new, modified layout:

- The opening page is now the title page of the book as you would see in the print work
- As with the print product, the front matter is in a different order than previously displayed
- The Table of Cases, Table of Statutes and Index are now in PDF with no searching and linking
- The Table of Contents now has internal links to every chapter and section of the book within ProView
- Images are generally greyscale and size is now adjustable
- Footnote text only appears in ProView-generated PDFs of entire sections and pages