BUSINESS LAW

TABLE OF CONTENTS

|  |  |  |
| --- | --- | --- |
| Ch. | Topic | Pages |
| 15 | Methods of carrying on business | 111 |
| 16 | Partnerships | 121 |
| 17 | Taxation of corporations and their shareholders | 129 |
|  | *Appendix:* Tax Terms Gloss. | 146 |
| 18 | Income tax administration and enforcement | 155 |
| 19 | The creation of the corporation | 167 |
| 20 | Directors, officers and shareholders of a corp. | 175 |
| 21 | Shareholder Agreements | 185 |
| 22 | Share capital | 189 |
| 23 | Corporate changes | 199 |
| 24 | Securities law implications | 225 |
| 25 | Debt financing and secured transactions | 233 |
| 26 | Searches and Opinions | 249 |
| 27 | Unsecured creditors’ rights and remedies | 259 |
| 28 | Secured creditors’ rights and remedies | 283 |
| 29 | Employees | 313 |
| 30 | Domestic and international sale of goods | 337 |
| 31 | Privacy Law | 357 |
| 32 | Aboriginal business law | 363 |
| 33 | Corporate reorganizations under the BIA and the CCAA | 369 |
| 34 | The purchase and sale of a business | 389 |

SECTION INDEX

|  |  |  |
| --- | --- | --- |
| A | | |
| Abandonment of employment | 322(R) | 4.4 |
| Aboriginal – business law – First Nations goods and services tax (FNGST) | 365(L) | 1.7 |
| Aboriginal – “connecting factors” – on–reserve income (Williams v. Canada) | 363(R); 364(L) | 1.2; 1.4 |
| Aboriginal – bankruptcy | 366(R) | 2.6 |
| Aboriginal – bankruptcy – trustee and assignee (Sequin v Pelletier) | 366(R) | 2.6 |
| Aboriginal – business income – income tax | 364(L) | 1.4 |
| Aboriginal – corporations – tax exemptions | 367(R) | 3.4 |
| Aboriginal – deemed property on reserve – “situated on a reserve” | 364(L) | 1.3 |
| Aboriginal – deeming provision – business law | 364(L) | 1.3 |
| Aboriginal – Indian Act, s. 4 – waiver | 366(L) | 2.5 |
| Aboriginal – Indian Act, s. 89 – insolvency – application of laws | 365(L) | 2 |
| Aboriginal – insolvency – exemption from seizure | 365(L) | 2 |
| Aboriginal – insolvency – garnishment | 366(L) | 2.3 |
| Aboriginal – insolvency – personal property – paramount location test | 365(R) | 2.1 |
| Aboriginal – insolvency – seizure by another Indian or band | 366(L) | 2.4 |
| Aboriginal – investment and interest income – income tax | 364(R) | 1.5 |
| Aboriginal – municipally–owned corporation – government activities – Indian Act ss. 87 | 367(R) | 3.4 |
| Aboriginal – municipally–owned corporation – tax exemption – ITA s. 149(1) | 367(R) | 3.4 |
| Aboriginal – non–profit corporation | 367(R) | 3.4 |
| Aboriginal – non–profit corporation – tax exemption – ITA s. 149.1 | 367(R) | 3.4 |
| Aboriginal – sole proprietorships – “connecting factors” | 366(R) | 3.1 |
| Aboriginal – tax exemption for property – situated on a reserve | 363(L) | 1.1 |
| Aboriginal – taxation – “band empowered entities” | 364(R) | 1.6 |
| Aboriginal business – business vehicles | 366(R) | 3 |
| Aboriginal business – business vehicles – corporations | 367(R) | 3.4 |
| Aboriginal business – business vehicles – joint ventures | 367(L) | 3.3 |
| Aboriginal business – business vehicles – partnerships | 367(L) | 3.2 |
| Aboriginal business – business vehicles – sole proprietorships | 366(R) | 3.1 |
| Aboriginal business – insolvency – | 365(L) | 2 |
| Aboriginal business – insolvency – bankruptcy | 366(R) | 2.6 |
| Aboriginal business – insolvency – business planning | 366(L) | 2.5 |
| Aboriginal business – insolvency – criminal seizure | 365(R) | 2.2 |
| Aboriginal business – insolvency – garnishment | 366(L) | 2.3 |
| Aboriginal business – insolvency – paramount location test | 365(R) | 2.1 |
| Aboriginal business – insolvency – seizure by another Indian or band | 366(L) | 2.4 |
| Aboriginal Business – taxation issues | 363(L) | 1 |
| Aboriginal Business – taxation issues – elements of the Indian Act exemption | 363(L) | 1.1 |
| Aboriginal Business – taxation issues – First Nations goods and services tax (FNGST) | 365(L) | 1.7 |
| Aboriginal Business – taxation issues – GST and HST | 364(R) | 1.6 |
| Aboriginal Business – taxation issues – income tax – business income | 364(L) | 1.4 |
| Aboriginal Business – taxation issues – income tax – employment income | 363(R) | 1.2 |
| Aboriginal Business – taxation issues – income tax – investment and interest income | 364(R) | 1.5 |
| Aboriginal Business – taxation issues – Indian Act s. 90 – deeming provision | 364(L) | 1.3 |
| Aboriginal business law –  SEE: aboriginal | 363 | 0 |
| ACB – Share Capital | 192(L) | 6.4 |
| ACB of shares – arrangement and reorganizations | 216(R)-217(L) | 7.2 \*Ex. 1\* |
| Acceleration of deferred payments – sale of goods | 346(R) | 3.2.2(d) |
| Acceptance – sale of goods | 343(R) | 3.1.4 |
| Accessibility for Ontarians with Disabilities Act (AODA) – employment standards | 319(R) | 3.2.4 |
| Accessibility standards – disabled employees – employer obligations | 319(R) | 3.2.4 |
| Accessions – always subordinate to, PPSA s. 35(2) | 286(R)–287(L) | 5.1.7(b) |
| Accessions – PPSA – s. 35 | 286(R)–287(L) | 5.1.7(b) |
| Accessions – special notice required, PPSA s. 35(6) | 303(L) | 22.1.4 (e)(v) |
| Accessions and fixtures – special priority rules – PPSA | 286(L–R)–287(L) | 5.1.7(a–b) |
| Accountability – 10 principles of personal information protection – privacy law | 360(L) | 4.1 |
| Accounts payable – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Accounts receivable – | 396(R)– 398(R) | 4.3.4 |
| Accounts receivable – assignment of | 237(L) | 2.3 |
| Accuracy – principles of personal information protection – privacy law | 361(L) | 4.6 |
| Acknowledgements and renewals of limitation periods | 246(R)-247(R) | 8.4 |
| Acquisition of control – definition - tax | 146(L) | Gloss. |
| Acquisition of corporation’s own shares –  SEE: share capital – acquisition | 197(R) – 198(R) | 12 |
| Acquisition of Corporation’s own shares – tax consequences | 198(R) | 12.4 |
| Active Business Income (ABI) - taxation | 140(L)  129(L)  119(L)  137(L) | 6  2.2  8.11  6 |
| Acts of bankruptcy – bankruptcy | 262(R) | 5.3.2 |
| Adjusted Cost Base (ACB)–definition - tax | 146(L) | Gloss. |
| Administration of bankrupt’s estate – bankruptcy | 264(R)-266(L) | 7 |
| Admissibility issues – foreign workers – residence | 336(L) | 17 |
| Advance ruling mechanism – Competition Act | 415(R)-416(L) | 7.1 |
| Advance Tax Rulings – CRA | 144(R) | Gloss. |
| Adviser – securities – registration requirements | 226(L–R) | 2.2 |
| Advisor – securities | 226(L-R) | 2.2 |
| Affidavit of truth – bankruptcy | 262(R)–263(L) | 5.3.3; 5.3.4 |
| Affirmation of trustee–in–bankruptcy | 264(R)-265(L) | 7.1; 7.2 |
| Agents – (& officers) of corporation | 171(L) | 4.4 |
| Agreement to sell – Sale of Goods Act – sale of goods | 337(R) | 2.2 |
| Agreements binding on others – assumptions | 256(R) | 7.5 |
| Allocating the consideration – tax considerations – asset purchase – purchase and sale | 393(R)–394(L) | 4.2.2 |
| Allocating the purchase price – tax considerations – asset purchase – purchase and sale | 393(L–R) | 4.2.1 |
| Allowable business investment loss (ABIL) – definition | 146(R) | Gloss. |
| Allowable Business Investment Losses (ABIL) – Taxation of corporations | 142(L) | 6.6 |
| Allowable Capital Loss - tax  SEE: Net Capital Loss | 151(R) | Gloss. |
| Amalgamation - Vertical amalgamation - requirements | 212(R) | 6.1.2 |
| Amalgamation - Voting and dissent rights | 212(R) | 6.1.1 |
| Amalgamation – amalgamation agreement - valuation of shares | 211(R)-212(R) | 6.1.1 |
| Amalgamation – amalgamation agreement - voting and dissent rights | 212(R) | 6.1.1 |
| Amalgamation – certificate of amalgamation | 213(L–R) | 6.1.3 |
| Amalgamation – Creation of a Corporation | 172(R) | 6.2 |
| Amalgamation – deeming rules – tax | 213 (R)- 214(R) | 6.2.2 |
| Amalgamation – definition - tax | 146(R) | Gloss. |
| Amalgamation – depreciable and non–depreciable assets | 215(R) | 6.2.2 |
| Amalgamation – filing of articles | 213(L-R) | 6.1.3 |
| Amalgamation – general corporate aspects | 211(R)-213(R) | 6.1 |
| Amalgamation – horizontal amalgamation requirements | 213(L) | 6.1.2 |
| Amalgamation – income tax aspects – deemed year–end | 213(R) | 6.2.1 |
| Amalgamation – income tax aspects – tax deferral (ACB of shares) | 214(R) | 6.2.2 \* Ex. 1\* |
| Amalgamation – income tax aspects – tax deferral (PUC of shares) | 214(R)-215(L) | 6.2.2 \* Ex. 2\* |
| Amalgamation – ITA rollover - s. 87 requirements | 214(L–R) | 6.2.2 |
| Amalgamation – post–approval of amalgamation | 213(L–R) | 6.1.3 |
| Amalgamation – short–form amalgamation – requirements | 212(R)-213(L) | 6.1.2 |
| Amalgamation squeeze–out – going private transactions | 217(R) | 8 |
| Amendment of Articles – Changing the Capital Structure of Corporation | 195(L) | 8 |
| Amendments to BIA – fraudulent conveyances | 272(L)-282(R) | Part II |
| Amendments to BIA – wage priority | 290(R)–291(L) | 7 |
| Amendments to CCAA – fraudulent conveyances | 272(L)-282(R) | Part II |
| Annual meeting – corporation | 172(L) | 5 |
| Annual rate of interest – overdue payments – sale of goods | 346(L) | 3.2.2(c) |
| Annual rate requirement under interest act – debt financing | 234(R)–235(L) | 1.3.1(f)(iii) |
| Annual returns corporate search | 250(R)-251(L) | 2.4 |
| Anti-dilution provision – Conversion - Share capital | 193(R) | 7.4.1 |
| Anti–dilution provision – convertible shares | 193(R) | 7.4.1 |
| APA - fraudulent conveyance- exceptions to required elements | 275(L) | 16.1.2 |
| APA - required elements (4) – fraudulent conveyance- exceptions | 275(L) | 16.1.2 |
| APA – 60–day presumption | 275(R) | 16.2.2 |
| APA – attacking fraudulent conveyances | 274(R) | 16.1 |
| APA – attacking unjust preferences | 275(L)-276(L) | 16.2 |
| APA – attacking unjust preferences – 60–day presumption | 275(R) | 16.2.2 |
| APA – attacking unjust preferences – exemptions | 275(R)-276(L) | 16.2.4 |
| APA – attacking unjust preferences – intent and concurrent intent | 275(R) | 16.2.3 |
| APA – attacking unjust preferences – proper parties | 276(L) | 16.3 |
| APA – attacking unjust preferences – remedy | 276(L) | 16.4 |
| APA – attacking unjust preferences – required elements | 275(L-R) | 16.2.1 |
| APA – differences between FCA and APA – claiming before or after transaction | 274(R)-275(L) | 16.1.1 |
| APA – exemptions for unjust preferences | 275(R)-276(L) | 16.2.4 |
| APA – fraudulent conveyance – required elements | 274(R)-275(L) | 16.1.1 |
| APA – intent and concurrent intent | 275(R) | 16.2.3 |
| APA – limitation period – unjust preferences | 276(L) | 16.5 |
| APA – proper parties – unjust preferences | 276(L) | 16.3 |
| APA – proper parties (fraudulent conveyances) | 276(L) | 16.3 |
| APA – required elements (4) – fraudulent conveyance | 274(R)-275(L) | 16.1.1 |
| APA – required elements of unjust preference | 275(L-R) | 16.2.1 |
| Appeals – Assessment of income tax returns | 158(R) | 2.5 |
| Application – Bulk Sales Act | 280(L) | 18.1.2 |
| Application for termination of bargaining rights – labour law | 330(R) | 14 |
| Appointment and types of court receivers | 305(R) | 22.2.2 |
| Appointment of court appointed receiver | 305(L–R) | 22.2.1 |
| Appointment of receiver by secured creditors | 301(L) | 22.1.1 |
| Appraisal evidence – duties of secured creditor or receiver | 302(L) | 22.1.4 (c) |
| Approval – voluntary dissolution | 218(R)-219(R) | 9.1 |
| Arbitration Act – sale of goods | 349(L) | 3.3.11 |
| Arbitrator – selection – collective bargaining | 330(L) | 13 |
| Arbitrator (powers of) – collective bargaining | 330(L) | 13 |
| Arm’s length – transfers at undervalue – BIA | 278(L–R) | 17.3.2(b); 17.3.3 |
| Arrangement - approval of arrangement | 215(R)-216(L) | 7.1 |
| Arrangement – definition | 215(R)-216(L) | 7.1 |
| Arrangement – s. 86 rollover | 216(R) | 7.2 |
| Arrangement and reorganizations – ACB of shares | 216(R)-217(L) | 7.2 \* Ex. 1\* |
| Arrangements - BIA proposals or CCAA plans | 215(R)-216(L) | 7.1 |
| Arrangements and reorganization – tax | 216(L–R) | 7.2 |
| Arrangements and reorganizations – articles of reorganization | 215(R)-216(L) | 7.1 |
| Arrangements and reorganizations – income tax aspects | 216(L–R) | 7.2 |
| Arrangements and reorganizations – income tax aspects - non–share consideration | 216(R) | 7.2 |
| Arrangements and reorganizations – no automatic dissent rights OBCA | 215(R)-216(L) | 7.1 |
| Arrangements and reorganizations of corporations – corporate changes | 215(R)-217(R) | 7 |
| Arthur Wishart Act – franchise legislation – consequences of non–exempt franchise relationship | 355(R)– 356(L) | 7.3 |
| Arthur Wishart Act – franchise legislation – exemptions | 355(R) | 7.2 |
| Articles – RSLA – definition | 296(R) | 15 |
| Articles of dissolution – Form 10 | 219(L–R) | 9.1 |
| Articles of Incorporation– Corporations | 167(R)  170(L) | 3  3.7 |
| Articles of reorganization | 215(R)-216(L) | 7.1 |
| Asset distribution – bankruptcy | 269(L–R) | 11 |
| Asset purchase – commercial considerations | 393(L) | 4.1 |
| Asset purchase – goodwill and related assets | 399(L)–400(R) | 4.3.7 |
| Asset purchase – payment of purchase price – non–competition agreements | 404(R)–405(L) | 4.4.3(a) |
| Asset purchase – payment of the purchase price – harmonized sales tax (HST) | 406(R)–407(R) | 4.4.5 |
| Asset purchase – purchasers preference – assets vs shares – purchase and sale | 391(R) | 3.2.3 |
| Asset purchase – tax considerations | 393(L) | 4.2 |
| Asset purchase from shareholders - rollover - qualifying assets | 204(R)-205(L) | 3.2 |
| Asset purchase from shareholders – rollover – qualifying parties | 204(R) | 3.1 |
| Asset purchase s from shareholders - claiming rollover | 205(R)-206(L) | 3.4 |
| Asset purchase transaction – HST implications – purchase and sale of a business | 407(L) | 4.4.5 |
| Asset purchases from shareholders - required share consideration | 205(L) | 3.3 |
| Asset transaction – Bulk Sales Act – corporate considerations – purchase and sale | 390(L) | 3.1.3 |
| Asset transaction – corporate considerations – purchase and sale | 389(R) | 3.1.1 |
| Asset type and “cost” under ITA | 205(L–R) | Figure1 |
| Assets purchases - Non–share consideration – lower limit of rollover | 206(R) | 3.5.2(b) |
| Assets vs. shares – corporate considerations – purchase and sale | 389(R) | 3.1 |
| Assets vs. Shares – purchase and sale | 389(R) | 3 |
| Assets vs. shares – tax considerations – preferences | 390(R) | 3.2 |
| Assignment of accounts receivable – registrations – purchase and sale | 417(R) | 9.1 |
| Assignment of leases – bankruptcy | 268(R)- 269(L) | 10 |
| Assignment of leases (bankruptcy) | 269(L) | 10.2 |
| Assignment of Property – Bank Act security under s 427 | 242(R) | 4.4 |
| Assignments and Preferences Act (APA) See: Secured creditors – APA; APA | 274(R) | 16.1.1 |
| Assignments and Preferences Act (APA)–  SEE: APA | 274(R)-276(L) | 16 |
| Assumed liabilities – asset purchase – purchase and sale | 399(L)–400(L) | 4.3.8 |
| Assurance fund – PPSA | 252(R)-253(L) | 3.1.7 |
| Attachment – PPSA security interest | 239(L) | 3.1 |
| Attachment – when attachment occurs | 239(L) | 3.1 |
| Auditor Report – (Un)qualified Report to shareholders | 179(R) | 4.2.3 |
| Auditors – Notice of Appointment | 172(L) | 5 |
| Authenticity of documents – assumptions (opinions) | 256(L) | 7.1 |
| Authorization, execution and delivery – opinions | 257(R) | 8.2 |
| Authorized share capital – opinions | 258(R) | 8.6 |
| Automatic acknowledgements of debt – automatic renewal (limitation periods) | 246(R)-247(L) | 8.4.2(a);8.4.2(b) |
| Automatic discharge – individual bankrupt | 270(L–R) | 13.2.2 |
| Automatic renewal – limitation periods | 246(R)-247(L) | 8.4.2(a);8.4.2(b |
| Autonomy principle – payment (L/C) – fraud exception | 345(L) | 3.2.2(b) |
| Autonomy principle – payment (L/C) – sale of goods | 345(L) | 3.2.2(b) |
| Availability of losses – vendor preference change – assets vs shares – purchase and sale | 392(L) | 3.2.4(a)(i) |
| B | | |
| Bad debt – accounts receivable – tax considerations – asset purchase | 396(R)–398(L) | 4.3.4(b) |
| Bad debts – tax considerations – purchase price – asset purchase | 404(L) | 4.4.1(b) |
| Bad debts – tax issues – share purchase | 412(L) | 5.2.3 |
| Badges of fraud – fraudulent conveyances | 273(R) | 15.4 |
| Balance sheet test – who can become bankrupt | 262(L) | 5.2 |
| Band–empowered entities – Aboriginal – taxation | 364(R) | 1.6 |
| Bank Act – enforcement – notice requirements (s. 427 security) | 309(R) | 23.1.2 |
| Bank Act – enforcement – power to sell (s. 427 security) | 309(R) | 23.1.1 |
| Bank Act – enforcement – standard of care (s. 427 security) | 309(R) | 23.1.3 |
| Bank Act – enforcement (s. 427 security) | 309(R)– 310(L) | 23.1 |
| Bank Act – right to appoint receiver | 310(L) | 23.1.4 |
| Bank Act – s. 418 - real property security - individual debtor | 244(R) | 6 |
| Bank Act – s. 418 – real property security | 244(R) | 6 |
| Bank Act – s.427 security searches | 253(R) | 3.3 |
| Bank Act – taking security under s.427 | 242(L)-243(L) | 4 |
| Bank Act security – agreement concerning loans and advances | 243(L) | 4.5 |
| Bank Act security – application for credit | 242(R) | 4.2 |
| Bank Act security – grant of security / assignment of inventory | 242(R) | 4.4 |
| Bank Act security – notice of intention | 242(R) | 4.3 |
| Bank Act security – s. 427 - elements | 242(R) | 4.1 |
| Bank Act security – transfer of title | 243(L) | 4.6 |
| Bank Act security (s.427) | 242(L)-243(L) | 4 |
| Bank Act, s. 427 – security, secured creditors priority | 287(R) | 5.1.9 |
| Bank guarantees – debt financing | 235(R) | 1.3.4 |
| Banker's acceptances – bill of exchange | 235(L) | 1.3.2 |
| Bankrupt – definition | 261(R)-262(L) | 5.1 |
| Bankrupt’s estate – administration of | 264(R)-266(L) | 7 |
| Bankrupt’s statement of affairs | 265(L–R) | 7.3 |
| Bankruptcy - trustees in bankruptcy (general) | 263(R) | 5.4.1 |
| Bankruptcy - “person” definition | 262(L) | 5.2 |
| Bankruptcy - balance sheet test | 262(L) | 5.2 |
| Bankruptcy - insolvent person – definition | 262(L) | 5.2 |
| Bankruptcy - Trustees-in-bankruptcy – duties and powers | 263(R)-264(L) | 5.4.2 |
| Bankruptcy –  SEE: also Unsecured Creditors | 261(R)-264(L) | 5 |
| Bankruptcy – aboriginal | 366(R) | 2.6 |
| Bankruptcy – acts of bankruptcy | 262(R) | 5.3.2 |
| Bankruptcy – administration - first meeting of creditors | 264(R)-265(L) | 7.1 |
| Bankruptcy – administration – affirmation of trustee | 265(L) | 7.2 |
| Bankruptcy – administration – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Bankruptcy – administration – inspectors | 265(R)-266(L) | 7.4 |
| Bankruptcy – administration – review of bankrupt’s affairs | 265(L–R) | 7.3 |
| Bankruptcy – administration of bankrupt’s estate | 264(R)-266(L) | 7 |
| Bankruptcy – affidavit of truth | 262(R)–263(L) | 5.3.3;5.3.4 |
| Bankruptcy – asset distribution | 269(L–R) | 11 |
| Bankruptcy – assignment of leases | 268(R)- 269(L) | 10 |
| Bankruptcy – automatic discharge of individual bankrupt | 270(L–R) | 13.2.2 |
| Bankruptcy – balance sheet test | 262(L) | 5.2 |
| Bankruptcy – bankrupt’s statement of affairs | 265(L–R) | 7.3 |
| Bankruptcy – BIA remedies | 276(L-R) | 17.1 |
| Bankruptcy – BIA s. 46 – interim receivers | 269(R)-270(L) | 12 |
| Bankruptcy – cash flow test | 262(L) | 5.2 |
| Bankruptcy – debts not released on discharge of individual bankrupt | 272(L) | 13.2.10 |
| Bankruptcy – discharge hearing | 270(L)–271(L) | 13.2.2–13.2.5 |
| Bankruptcy – discharge hearing – orders available | 271(R) | 13.2.7 |
| Bankruptcy – discharge of bankrupt | 270(L)-272(L) | 13 |
| Bankruptcy – discharge of corporate bankrupt | 270(L) | 13.1 |
| Bankruptcy – discharge of individual bankrupt | 270(L)-272(L) | 13.2 |
| Bankruptcy – discharge of individual bankrupt – automatic discharge | 270(L–R) | 13.2.2 |
| Bankruptcy – discharge of individual bankrupt – conditional discharge | 271(R) | 13.2.8 |
| Bankruptcy – discharge of individual bankrupt – debts not released on discharge | 272(L) | 13.2.10 |
| Bankruptcy – discharge of individual bankrupt – facts (refused, suspended, conditional) | 271(L–R) | 13.2.7 |
| Bankruptcy – discharge of individual bankrupt – mandatory mediation | 271(L) | 13.2.6 |
| Bankruptcy – discharge of individual bankrupt – non– automatic | 270(R) | 13.2.3 |
| Bankruptcy – discharge of individual bankrupt – notice to creditors | 271(L) | 13.2.5 |
| Bankruptcy – discharge of individual bankrupt – personal income tax debtors | 270(R) | 13.2.4 |
| Bankruptcy – discharge of individual bankrupt – suspension of discharge | 271(R)-272(L) | 13.2.9 |
| Bankruptcy – discharge of trustee | 272(L) | 14 |
| Bankruptcy – distribution of assets | 269(L–R) | 11 |
| Bankruptcy – environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Bankruptcy – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Bankruptcy – fraudulent conveyances, preferences, transfers at undervalue | 272(L)-282(R) | Part II |
| Bankruptcy – Inspectors | 265(R)-266(L) | 7.4 |
| Bankruptcy – inspectors – conflicts with inspectors’ directions | 266(L) | 7.4.3 |
| Bankruptcy – inspectors – first meeting | 265(R)-266(L) | 7.4.1 |
| Bankruptcy – inspectors – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Bankruptcy – interim receivers | 269(R)-270(L) | 12 |
| Bankruptcy – involuntary bankruptcy – remedies | 263(L) | 5.3.5 |
| Bankruptcy – involuntary bankruptcy – disputed applications | 263(L) | 5.3.4 |
| Bankruptcy – involuntary bankruptcy – procedure | 262(R) | 5.3.3 |
| Bankruptcy – involuntary bankruptcy – strategic bankruptcy | 262(L-R) | 5.3.1 |
| Bankruptcy – involuntary bankruptcy & application | 262(L)-263(L) | 5.3 |
| Bankruptcy – landlords preferred claim | 261(R) | 4 |
| Bankruptcy – leased premises | 268(R)- 269(L) | 10 |
| Bankruptcy – leased premises - rights of occupation of leased premises and assignment of leases | 268(R)- 269(L) | 10 |
| Bankruptcy – leased premises - rights of occupation of leased premises | 268(R)- 269(L) | 10.1 |
| Bankruptcy – leased premises – disclaimer of leases | 269(L) | 10.3 |
| Bankruptcy – leased premises – election to retain lease | 269(L) | 10.2 |
| Bankruptcy – leased premises – landlord consent | 269(L) | 10.2 |
| Bankruptcy – leased premises – occupation rights | 268(R)- 269(L) | 10.1 |
| Bankruptcy – leased premises – right to assign lease | 269(L) | 10.2 |
| Bankruptcy – liens | 297(R) | 17.4 |
| Bankruptcy – liquidation – matrimonial home | 268(R) | 9.2.2 |
| Bankruptcy – liquidation – sale of real property | 268(R) | 9.2 |
| Bankruptcy – liquidation of bankrupt’s assets | 268(L-R) | 9 |
| Bankruptcy – liquidation of bankrupt’s assets – related party sale | 268(L-R) | 9.1 |
| Bankruptcy – non-automatic discharge of individual bankrupt | 270(R) | 13.2.3 |
| Bankruptcy – personal liability of trustee | 267(L)-268(L) | 8 |
| Bankruptcy – personal liability of trustee – environmental | 267(R) | 8.2.1;8.2.2 |
| Bankruptcy – personal liability of trustee – environmental liabilities | 267(R) | 8.2 |
| Bankruptcy – personal liability of trustee – labour & employment liability | 267(L) | 8.1 |
| Bankruptcy – priority – asset distribution | 269(L–R) | 11 |
| Bankruptcy – priority – charge for environmental remediation costs | 268(L) | 8.2.4 |
| Bankruptcy – priority in bankruptcy | 259(R) | 2.3 |
| Bankruptcy – procedure | 262(R) | 5.3.3 |
| Bankruptcy – proof of claim | 266(R) | 7.5.1 |
| Bankruptcy – proof of claim – rights to share in distribution | 266(R) | 7.5.3 |
| Bankruptcy – proof of claims and voting at first creditors’ meeting | 266(R) | 7.5 |
| Bankruptcy – proof of claims, restricted parties | 266(R) | 7.5.4 |
| Bankruptcy – proof of claims, secured creditors | 266(R) | 7.5.2 |
| Bankruptcy – remedies - bankruptcy order | 263(L) | 5.3.5 |
| Bankruptcy – removing trustee | 265(L) | 7.2 |
| Bankruptcy – restricted parties – administration of bankrupt’s estate | 266(R) | 7.5.4 |
| Bankruptcy – reversal of priorities – statutory liens and deemed trusts | 289(R) | 6.4.1 |
| Bankruptcy – review of bankrupt’s affairs | 265(L–R) | 7.3 |
| Bankruptcy – rights of occupation of leased premises | 268(R)- 269(L) | 10 |
| Bankruptcy – rights to share in distribution | 266(R) | 7.5.3 |
| Bankruptcy – sale of real property – matrimonial home | 268(R) | 9.2.2 |
| Bankruptcy – searches | 253(R)-254(R) | 3.4 |
| Bankruptcy – searches – court searches –FRANK and Sustain | 254(L) | 3.4.2 |
| Bankruptcy – searches – search limitations | 254(R) | 3.4.4 |
| Bankruptcy – searches – superintendent of bankruptcy searches | 254(L–R) | 3.4.3 |
| Bankruptcy – secured creditors, treatment of | 264(L) | 5.4.3 |
| Bankruptcy – status of a bankrupt | 261(R)-262(L) | 5.1 |
| Bankruptcy – status of bankrupt - BIA | 261(R)-262(L) | 5.1 |
| Bankruptcy – stay of proceedings | 264(L-R) | 6 |
| Bankruptcy – stay of proceedings – leave to lift stay | 264(R) | 6.2 |
| Bankruptcy – stay of proceedings (general) | 264(L–R) | 6.1 |
| Bankruptcy – strategic bankruptcy | 295(R) | 10.5 |
| Bankruptcy – trustee – personal liability SEE: also Trustees-in-bankruptcy | 267(L)-268(L) | 8 |
| Bankruptcy – trustee – personal liability – environmental | 267(R) | 8.2.1;8.2.2 |
| Bankruptcy – trustee – personal liability – environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Bankruptcy – trustee – personal liability – labour and employment liabilities | 267(L) | 8.1 |
| Bankruptcy – trustee, discharge of | 272(L) | 14 |
| Bankruptcy – trustee’s duties and powers | 263(R)-264(L) | 5.4.2 |
| Bankruptcy – trustee’s preliminary report | 265(L–R) | 7.3 |
| Bankruptcy – trustees–in–bankruptcy  SEE: Trustees-in-bankruptcy | 263(R)-264(L) | 5.4 |
| Bankruptcy – unpaid suppliers | 260(L)-261(R) | 3 |
| Bankruptcy – unpaid wages – WEPPA | 260(R)-261(R) | 3.5 |
| Bankruptcy – unsecured creditors – unpaid suppliers – requirements and procedures | 260(L–R) | 3.3 |
| Bankruptcy – WEPPA  See: Unpaid suppliers; Unsecured creditors | 260(R)-261(R) | 3.5 |
| Bankruptcy – who can become bankrupt | 262(L) | 5.2 |
| Bankruptcy –inspectors – generally | 265(R)-266(L) | 7.4.1 |
| Bankruptcy (general) - searches | 253(R)-254(L) | 3.4.1 |
| Bankruptcy and Insolvency Act proposals (see: "Corporate restructuring--proposals under the BIA") | 371(R) | 4 |
| Bankruptcy and Insolvency Act--corporate restructuring (see: "Corporate restructuring--") | 369(L) | 1 |
| Bankruptcy and other creditors' remedies –  SEE: unsecured creditors | 255(L)-272(L) | Part I |
| Bankruptcy application – procedure | 262(R) | 5.3.3 |
| Bankruptcy order – bankruptcy – remedies | 263(L) | 5.3.5 |
| Bankruptcy, effect of – landlord’s right to terminate lease | 293(L) | 9.3.3 |
| Bankruptcy, effect of – Secured Creditors’ – Priority – Statutory liens and deemed trusts – Securing Crown Claims | 290(L–R) | 6.4.3 |
| Bankruptcy, effect of – Secured Creditors’ – Priority – Statutory liens and deemed trusts – exemption for employee source deductions | 290(L) | 6.4.2 |
| Bankruptcy, effect of – Secured Creditors’ – Statutory liens and deemed trusts for Crown claims | 289(R) | 6.4 |
| Bardal v The Globe and Mail – reasonable notice of termination | 320(L) | 4.1.1 |
| Bargaining rights – labour law, unions | 325(R) | 9 |
| Bargaining unit – labour law, unions | 325(R) | 9 |
| Basic limitation period – secured transactions | 245(R) | 8.1.1 |
| Bastien Estate v. Canada – Aboriginal – income tax – investment income | 364(R) | 1.5 |
| Bekesinski v R – income tax | 164(L) | 3.6 |
| Benefits–conferring legislation – employment | 317(L) | 3.2.1 |
| BIA – 2009 BIA amendments – receivers’ statutory protections | 307(R) | 22.3.2 (d) |
| BIA – bankruptcy - interim receivers under s. 46 BIA | 269(R)-270(L) | 12 |
| BIA – bankruptcy administration – first meeting of creditors | 264(R)-265(L) | 7.1 |
| BIA – duties under the BIA (enforcement of a security) | 303(R)– 304(R) | 22.1.5 |
| BIA – enforcement of security  SEE: security enforcement | 297(R) | Part III |
| BIA – priority | 259(R) | 2.3 |
| BIA – reporting obligations – receiver reports | 304(R) | 22.1.5 (c)(ii) |
| BIA – requirement for notice, s. 244 | 298(R) | 19.1.2 |
| BIA – status of bankrupt | 261(R)-262(L) | 5.1 |
| BIA – strategic bankruptcy | 295(R) | 10.5 |
| BIA – underfunded pension deficiency claims | 291(R) | 8.2 |
| BIA and CCAA – arrangements | 215(R)-216(L) | 7.1 |
| BIA proposals (see: "Corporate restructuring--proposals under the BIA") | 371(R) | 4 |
| BIA s. 243 – powers of receivers | 300(L) | 19.4.1 |
| BIA s. 243 – receivers – security enforcement | 300(L) | 19.4 |
| BIA s. 244 notice – exemptions | 298(R)– 299(L) | 19.1.3 |
| BIA s. 244 notice – requirement for notice | 298(R) | 19.1.2 |
| Bill C-43 – Economic Action Plan 2014 Act | 156(R) | 2.1.3 |
| Bill C-60 (former) – Economic Action Plan 2013 Act, No.1 | 160(R) | 2.5.3 (c) |
| Bill of exchange – Banker's acceptance | 235(L) | 1.3.2 |
| Bill S-4 – PIPEDA – Breaches of Security Safeguards – Privacy Law | 361(R) | 5 |
| Bills of lading – sale of goods | 343(L) | 3.1.3(d) |
| Bills of lading (negotiable or order) – sale of goods | 343(L) | 3.1.3(d) |
| Bills of lading (straight) – sale of goods | 343(L) | 3.1.3(d) |
| Binding interest arbitration – first contract arbitration – collective bargaining | 328(R) | 11.1 |
| Blanket rulings – OSC – securities | 225(L-R) | 2 |
| Boland v APV Canada Inc – duty to mitigate – employees | 324(L) | 5.6 |
| Bona fide occupational requirement – employer obligations | 3137R) | 3.2.2(b) |
| Bona fide purchaser of real property – GSA – equitable charge | 236(L) | 2.2.2 |
| Bona fide subsequent purchaser of goods – priority over unpaid supplier | 260(R) | 3.4 |
| Bonuses, reasonableness – Taxation of corporation | 142(R) – 143(L) | 7.1 – 7.2.1 |
| Boot Consideration – asset purchase - rollover | 205(L) | 3.3 |
| Bowes v Goss Power Products Ltd. – duty to mitigate – employees | 324(L) | 5.6 |
| Branch–plant economy – sale of goods | 337(L) | 1 |
| Breach of condition – sale of goods | 339(L) | 3.1.2 |
| Breach of contract – sale of goods – liquidated damages | 344(L) | 3.1.5 |
| Breach of warranty – contract remedies under SGA – sale of goods | 352(L) | 5.2 |
| Breach of warranty – sale of goods | 339(L) | 3.1.2 |
| Breaches of Security Safeguards – Privacy law – PIPEDA – bill S-4 | 361(R) | 5 |
| BSA – Bulk Sales Act  SEE: Bulk Sales Act | 280(L)-281(R) | 18.1 |
| Bulk Sales Act – unsecured creditors’ remedy | 280(L)-281(R) | 18.1 |
| Bulk Sales Act – “sale in bulk” | 280(L-R) | 18.1.3 |
| Bulk Sales Act – “stock ” | 280(L-R) | 18.1.3 |
| Bulk Sales Act – “stock in bulk” | 280(L-R) | 18.1.3 |
| Bulk Sales Act – application of BSA | 280(L) | 18.1.2 |
| Bulk Sales Act – asset purchase – purchase and sale | 405(R)–406(R) | 4.4.4 |
| Bulk Sales Act – compliance - judicial exemption order | 281(L-R) | 18.1.6 |
| Bulk Sales Act – compliance – step 1: delivery of statement of trade | 280(R) | 18.1.5(a) |
| Bulk Sales Act – compliance – step 2: completion of sale | 280(R)-281(L) | 18.1.5(b) |
| Bulk Sales Act – compliance – step3: post–closing filings | 281(L) | 18.1.5(c) |
| Bulk Sales Act – compliance process (3 steps) | 280(R)-281(L) | 18.1.5 |
| Bulk Sales Act – compliance, waiver or exemption | 280(R) | 18.1.4 |
| Bulk Sales Act – corporate considerations – purchase and sale | 390(L) | 3.1.3 |
| Bulk Sales Act – objective | 280(L) | 18.1.1 |
| Bulk Sales Act – remedies | 281(R) | 18.1.7 |
| Bulk Sales Act – required elements | 280(L-R) | 18.1.3 |
| Bulk Sales Act – searches | 255(L) | 3.6 |
| Bulk Sales Act – trade creditors under Bulk Sales Act (BSA) | 280(L)-281(R) | 18.1 |
| Bulk Sales Act – vendor compliance – asset purchase | 405(R)–406(R) | 4.4.4 |
| Bulk Sales Act – vendor compliance – asset purchase – methods of compliance –– exemption order | 406(L) | 4.4.4 |
| Bulk Sales Act – vendor compliance – asset purchase – methods of compliance –– disclosure to creditors | 406(L) | 4.4.4 |
| Bulk Sales Act – vendor compliance – methods of compliance –– formal trustee procedures | 406(L) | 4.4.4 |
| Bulk Sales Act – waiver of | 280(R) | 18.1.4 |
| Business – Choosing the Best Method - Carryovers (tax) – partnerships versus corporations | 118 (R) | 8.11 |
| Business – Choosing the Best Method - considerations | 117(L) – 120 (L) | 8 |
| Business – Choosing the Best Method – Citizenship requirements | 118(L) | 8.9 |
| Business – Choosing the Best Method – Income tax issues  Note: discussion of small business deductions and tax brackets at 119 | 118(R) – 120(L) | 8.11 |
| Business income – income tax – Aboriginal | 364(L) | 1.4 |
| Business Investment Loss – tax  SEE: Allowable Business Investment Loss (ABIL) | 146(R) | Gloss. |
| Business losses - tax  SEE: Non-capital losses (net operating loss (NOL)) | 151(R) – 152(L) | Gloss. |
| Business names search | 250(L–R) | 2.2 |
| Business planning – insolvency – Aboriginal | 366(L) | 2.5 |
| Business vehicles – aboriginal | 366(R) | 3 |
| Business visitors vs. temporary foreign workers – business immigration | 332(L) | 16.1.1 |
| Butterfly reorganization – Rollovers – Taxation of corporations | 141(L) | 6.4.5 |
| Butterfly Transaction - tax | 147(L) | Gloss. |
| Buy–side terms – sale of goods | 338(L) | 3.1 |
| Buyer satisfaction – acceptance – sale of goods | 343(R) | 3.1.4 |
| Buyer’s remedies – contract remedies under SGA – sale of goods | 352(L) | 5.2 |
| By-laws (Corporation) | 170(R) | 4.1 |
| By–laws – changes in | 203(L–R) | 2 |
| C | | |
| Canada Border Services Agency (CBSA) | 147(L) | Gloss. |
| Canada dollar loans – debt financing | 234(R) | 1.3.1(f)(i) |
| Canada Labour Code – occupational health and safety | 318(L–R) | 3.2.3 |
| Canada Labour Code – statutory employment standards | 317(L) | 3.2.1 |
| Canada Not-for-Profit Corporations Act (CNCA) – federal | 172(R) – 173(L) | 6.3 |
| Canada Pension Plan – employee considerations – asset purchase | 403(L) | 4.3.9(d) |
| Canada Revenue Agency (CRA)–definition | 147(L–R) | Gloss. |
| Canada shipping act – security searches | 255(R) | 3.7 |
| Canada v Guindon – Income tax – culpable conduct by third parties | 164(R) | 3.7 |
| Canada v Spruce Credit Union – income tax | 159(R) | 2.5.2 |
| Canadian Corporation - tax | 148(L) | Gloss. |
| Canadian Depository for Securities Limited ("CDS") | 237(R)-238(L) | 2.5 |
| Canadian dollar loans – cost of funds | 234(R) | 1.3.1(f)(i) |
| Canadian dollar loans – fixed rate | 234(R) | 1.3.1(f)(i) |
| Canadian dollar loans – floating or variable rate | 234(R) | 1.3.1(f)(i) |
| Canadian Experience Class – permanent residence – foreign workers | 336(L) | 16.2.3 |
| Canadian Human Rights Act (CHRA) – employer obligations | 317(L–R) | 3.2.2 |
| Canadian Partnership - tax | 145(L) | Gloss. |
| Canadian resident – Definition re qualifications – Director | 175(R) | 2.2 |
| Canadian–controlled private corporation (CCPC)–tax | 148(L) | Gloss. |
| Canadianize – sale of goods | 337(L) | 1 |
| Capital cost allowance (CCA)– (depreciation) - tax | 148(L–R) | Gloss. |
| Capital dividend – definition | 148(R) | Gloss. |
| Capital gain – vendor’s share sale – tax considerations – purchase and sale | 391(L) | 3.2.2(a) |
| Capital gain / loss – share redemption and purchase | 201(R) – 202(L) | 1.3.3(b) |
| Capital gain/capital loss exemption/deduction (CGE) – tax | 148(R) | Gloss. |
| Capital gains exemption (vendor) – share transaction – purchase and sale | 389(R)-390(L) | 3.1.1 |
| Capital market – securities- Securities Act | 225(L) | 1 |
| Capital property – definition | 149(L) | Gloss. |
| Card–based certification – construction industry – union certification | 326(R)– 327(R) | 9.2 |
| Cash flow test – who can become bankrupt | 262(L) | 5.2 |
| CBCA – oppression remedy – unsecured creditors’ remedies  SEE: oppression remedy | 282(R) | 18.2.4 |
| CBCA – unsecured creditors’ remedies – oppression remedy | 282(R) | 18.2.4 |
| CCA – tax considerations – land and building – asset purchase | 395(L–R) | 4.3.2(b) |
| CCA – tax considerations – machinery – asset purchase | 396(L) | 4.3.3(b) |
| CCA – Terminal Loss | 148(L)  154(L) | Gloss. |
| CCA – UCC (Undepreciated Capital Cost) | 154(R) | Gloss. |
| CCA (Capital Cost Allowance)–generally – tax | 148(L–R) | Gloss. |
| CCAA and BIA – arrangements | 215(R)-216(L) | 7.1 |
| CCAA--advantages (of restructuring under the CCAA) | 387(L) | 5.16.1 |
| CCAA--affiliated debtors | 380(R) | 5.2.2 |
| CCAA--amendments or modifications to plan | 386(L) | 5.12 |
| CCAA--binding on the Crown--s. 40 | 386(R) | 5.14 |
| CCAA--charges (court-ordered) | 383(R) | 5.5 |
| CCAA--classification of creditors | 384(R) | 5.8 |
| CCAA--commencement of the CCAA process--initial application--s. 11 | 381(L) | 5.3.2 |
| CCAA--commencement of the CCAA process--initial order - Standard Form Template CCAA Order | 381(L) | 5.3.3 |
| CCAA--commencement of the CCAA process--jurisdiction--s. 9(1) | 380(R) | 5.3.1 |
| CCAA--commencement of the CCAA process--monitor's role | 381(R) | 5.3.4 |
| CCAA--commencement of the CCAA process--role of the monitor | 381(R) | 5.3.4 |
| CCAA--compromises against directors | 384(L) | 5.6 |
| CCAA--compromises against third parties | 384(L) | 5.7 |
| CCAA--conversion of proceedings (under the BIA and CCAA) | 387(R) | 5.17 |
| CCAA--court approval | 385(L) | 5.11 |
| CCAA--court approval--overview--s. 6(1) | 385(L) | 5.11.1 |
| CCAA--court approval--test (CL) for court sanction | 385(R)-386(L) | 5.11.2 |
| CCAA--court approval--test (CL) for court sanction--fair and reasonable | 386(L) | 5.11.2(b) |
| CCAA--court approval--test (CL) for court sanction--terms of plan are authorized by the CCAA | 385(R) | 5.11.2(a) |
| CCAA--court sanction--test (CL) for court sanction--court approval | 385(R)-386(L) | 5.11.2 |
| CCAA--court-ordered charges | 383(R) | 5.5 |
| CCAA--creditor approval--s. 6(1) | 385(L) | 5.10. |
| CCAA--creditors--classification | 384(R) | 5.8 |
| CCAA--creditors' meetings--ss. 4-5 | 384(R) | 5.9 |
| CCAA--definition of "company"--s. 2 | 380(L) | 5.2.1(b) |
| CCAA--definition of "debtor company"--s. 2 | 380(L) | 5.2.1(a) |
| CCAA--disadvantages (of restructuring under the CCAA) | 387(R) | 5.16.2 |
| CCAA--effect of a plan | 386(L) | 5.13 |
| CCAA--eligible users--$5 million debt threshold | 380(R) | 5.2.1(d) |
| CCAA--eligible users--affiliated debtors | 380(R) | 5.2.2 |
| CCAA--eligible users--insolvent or bankrupt (req'd to use the CCAA) | 380(R) | 5.2.1(c) |
| CCAA--eligible users--insolvent or bankrupt--Re Stelco Inc test for insolvency | 380(R) | 5.2.1(c) |
| CCAA--eligible users--s. 3(1) | 379(R) | 5.2 |
| CCAA--foreign insolvency proceedings (recognition of) | 386(R) | 5.15 |
| CCAA--international insolvency proceedings (recognition of) | 386(R) | 5.15 |
| CCAA--overview | 379(R) | 5.1 |
| CCAA--plan--amendments or modifications | 386(L) | 5.12 |
| CCAA--plan--effect | 386(L) | 5.13 |
| CCAA--proceedings--conversion (under the BIA and CCAA) | 387(R) | 5.17 |
| CCAA--recognition of international insolvency proceedings | 386(R) | 5.15 |
| CCAA--Standard CCAA Order (initial order)--commencement | 381(L) | 5.3.3 |
| CCAA--stay of proceedings (court-ordered) | 382(L) | 5.4 |
| CCAA--stay of proceedings (court-ordered)--aircraft objects | 383(R) | 5.4.10. |
| CCAA--stay of proceedings (court-ordered)--claims against directors | 382(R) | 5.4.4 |
| CCAA--stay of proceedings (court-ordered)--claims against government | 382(R) | 5.4.5 |
| CCAA--stay of proceedings (court-ordered)--creditors--lifting of stay | 383(R) | 5.4.11 |
| CCAA--stay of proceedings (court-ordered)--directors--claims against | 382(R) | 5.4.4 |
| CCAA--stay of proceedings (court-ordered)--duration of CCAA stay--s. 11.2(1) | 382(R) | 5.4.2 |
| CCAA--stay of proceedings (court-ordered)--eligible financial contracts (EFC) excluded from stay--s. 34(7)(a) | 383(L) | 5.4.6 |
| CCAA--stay of proceedings (court-ordered)--government claims | 382(R) | 5.4.5 |
| CCAA--stay of proceedings (court-ordered)--granting and extending the CCAA stay--test--s. 11.02(3) | 382(R) | 5.4.3 |
| CCAA--stay of proceedings (court-ordered)--guarantees and letters of credit | 383(L) | 5.4.8 |
| CCAA--stay of proceedings (court-ordered)--immediate payment for goods and services--s. 11 | 383(L) | 5.4.7 |
| CCAA--stay of proceedings (court-ordered)--lifting of stay by creditors | 383(R) | 5.4.11 |
| CCAA--stay of proceedings (court-ordered)--overview | 382(L) | 5.4.1 |
| CCAA--stay of proceedings (court-ordered)--regulatory matters | 383(L) | 5.4.9 |
| CCAA--stay of proceedings (court-ordered)--test for granting and extending the CCAA stay--s. 11.02(3) | 382(R) | 5.4.3 |
| CCAA--stay of proceedings (court-ordered)--third parties--guarantees and letters of credit | 383(L) | 5.4.8 |
| CCAA--who may use the CCAA--s. 3(1) (see: "CCAA--eligible users") | 379(R) | 5.2 |
| CCPC – Canadian–controlled private corporation – definition | 148(L) | Gloss. |
| CDS – Canadian Depository for Securities Limited | 237(R) | 2.5 |
| CEC – goodwill – eligible capital property – tax considerations – asset purchase | 399(L)–400(R) | 4.3.7(b)(i)–(ii) |
| CEC account – Cumulative eligible capital – tax | 149(R) – 150(L) | Gloss. |
| CEC account – Reserve treatment - tax | 150(L) | Gloss. |
| CEC account – Tax treatment of eligible capital property | 150(L) | Gloss. |
| Central Alberta Dairy Pool v Alberta – duty to accommodate | 317(R)–318(L) | 3.2.2(c) |
| Certificate of compliance | 250(L) | 2.1 |
| Certificate of incorporation – Date of Incorporation | 167(R)  170(R) | 3  3.7 |
| Certificate search – PPSA system | 251(L)-253(L) | 3.1 |
| Certificate searches (PPSA – standard security search) | 251(L)-255(R) | 3 |
| Certificated securities and direct holding system | 237(L–R) | 2.4 |
| Certification application – unfair labour practices | 328(L) | 10.1 |
| Certification process – labour law, OL–RA | 325(R) | 9 |
| CGE – capital gain exemption – tax | 148(R) | Gloss. |
| Challenging compliance – principles of personal information protection – privacy law | 361(R) | 4.10 |
| Change Directive or Request – sell–side terms – sale of goods | 344(L)– 345(L) | 3.2.1 |
| Change of control – corporate control – share purchase – purchase and sale | 412(L)-413(R) | 5.2.5 |
| Change of control – deemed year–end – share purchase | 412(L)-413(R) | 5.2.5(a) |
| Change of corporate name - Corporate changes – change of corporate name | 200(L) | 1.3.1 |
| Change of Directors – Form 6 | 171(R)- 172(L) | 5 |
| Change Request – sell–side terms – sale of goods | 344(L)– 345(L) | 3.2.1 |
| Changing priorities – correcting errors and re–perfecting security | 294(R)–295(L) | 10.3 |
| Changing priorities – implied subordination | 294(L) | 10.2 |
| Changing priorities – perfection by repossession | 295(L–R) | 10.4 |
| Changing priorities – priority, subordination and inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| Changing priorities – secured creditors | 293(L)– 295(R) | 10 |
| Changing priorities – strategic bankruptcy | 295(R) | 10.5 |
| Changing priorities – subordination, inter–creditor agreements – holding in trust | 293(L–R)–294(L) | 10.1 |
| Changing priorities – subordination, inter–creditor agreements – typical provisions | 293(L–R)–294(L) | 10.1 |
| Charity and non–profit – liability– form of organization | 116(L) | 7 |
| Charity and not-for-profit - Canada Not–for–Profit Corporations Act | 116(L) | 7 |
| Charity and not-for-profit – considerations | 115(R) – 116(L) | 7 |
| Chattel paper – PPSA registration | 251(R) | 3.1.2 |
| Chief executive office – perfecting PPSA security | 239(R) | 3.2 |
| Choice of language – sale of goods | 348(L) | 3.3.7 |
| Choice of law – sale of goods | 348(L) | 3.3.8 |
| Civil action for damages – employer remedies | 324(R) | 6.3 |
| Civil action for damages for wrongful dismissal – employee remedies | 323(L) | 5.1 |
| Civil Code of Quebec – forum selection – sale of goods | 348(R) | 3.3.9 |
| Claim – definition – basic limitation period | 245(R) | 8.1.1 |
| Class conditions, rights and restrictions | 192(R) | 7 |
| Classes and series of shares | 196(L–R) | 10 |
| Classes of Shares | 189(R) | 4 |
| Clearance certificate (s. 116)–tax | 149(R)  153(R) | Gloss.  Gloss. |
| Closed work permit – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Co–ownership | 113(L) | 3 |
| Co–ownership – tax issues | 113(L) – 113(R) | 3 |
| Co–ownership versus Partnership | 113(L) | 3 |
| Co–sale Rights– Piggy back | 187(R) | 3.4.4 |
| Collateral – purchase by secured creditor | 303(R) | 22.1.4 (g) |
| Collateral classification and descriptions – PPSA – financing statement | 240(R)-241(L) | 3.3.3 |
| Collection proceedings – Income tax | 161(L) | 3.1 |
| Collective agreement – contents | 330(L) | 12 |
| Collective bargaining | 328(L) | 11 |
| Collective bargaining – first contract arbitration | 328(R) | 11.1 |
| Collective bargaining – strikes and lockouts | 329(L)– 330(L) | 11.2 |
| Commercial Activity – definition – privacy law | 358(R) | 2.2.3 |
| Commercial insolvency | 274(R)-275(L) | 16.1.1 |
| Commercial Tenancies Act – landlord distress rights | 292(L) | 9.1 |
| Commercially reasonable (PPSA), defined | 302(L) | 22.1.4 (c) |
| Commissioner (Office of Privacy Commissioner) – Enforcement and administration – PIPEDA – privacy law | 359(L) | 3 |
| Commissioner of Competition – Competition Act – purchase and sale | 415(R)-416(L) | 7 |
| Commitment letters and loan/agreement  See: debt financing | 233(L–R) | 1.2 |
| Committee of Directors/Managing Director - Corporations | 177(L-R) | 2.7 |
| Common Bonds test – private issuer exemption | 229(R)-230(L) | 2.3.2(b) |
| Common control – employer status | 314(L) | 1.4.2 |
| Common Employer - Employees – Employment Law – Employment relationship | 314(L) | 1.4.2 |
| Common employer – employer status | 314(L) | 1.4.2 |
| Common–law implied obligations – employees | 314(R) | 2.1 |
| Community privacy – OCAP – First Nations – Privacy law | 362(L) | 6 |
| Companies' Creditors Arrangement Act (CCAA) (see: "CCAA" instead) | 379(R) | 5 |
| Comparison of power of sale, judicial sale and foreclosure remedies under Mortgages Act | 310(R) | 23.2.3(c) |
| Competition Act – advance ruling mechanism – purchase and sale | 415(R) | 7.1 |
| Competition Act – general merger provisions – purchase and sale | 415(R) | 7.1 |
| Competition Act – notification – long form or short form | 416(L)-417(L) | 7.2 |
| Competition Act – purchase and sale | 415(R)-416(L) | 7 |
| Competition Tribunal – orders – Competition Act | 415(R)-416(L) | 7.1 |
| Competition watchdog – Commissioner of Competition – purchase and sale – Competition Act | 415(R) | 7 |
| Completion of sale – Bulk Sales Act – compliance | 280(R)-281(L) | 18.1.5(b) |
| Compliance Process (3 steps) – Bulk Sales Act | 280(R)-281(L) | 18.1.5 |
| Compliance with environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Components – of importance in security agreement | 235(R)-236(L) | 2.1 |
| Compromises or arrangements--corporate restructuring | 371(L) | 2 |
| Conciliation – lockouts and strikes – collective bargaining | 329(L)– 330(L) | 11.2 |
| Concurrent intent and good faith – FCA – exemptions SEE: FCA | 274(L) | 15.5(b) |
| Conditional discharge of bankrupt | 271(R) | 13.2.8 |
| Conditions – share purchase – purchase and sale | 411(L) | 5.1.6 |
| Conditions and warranties – implied terms – sale of goods | 339(R) | 3.1.2(b) |
| Condonation – dismissal for cause – employees | 322(L) | 4.2.3 |
| Confidential Information – employee obligations | 314(R) | 2.1.2(a) |
| Confidentiality – employee obligations | 314(R)– 315(L) | 2.1.2(a) |
| Confirmations of guarantees | 244(L-R) | 5.6 |
| Confirming bank – payment (L/C) – sale of goods | 345(L) | 3.2.2(b) |
| Conflicts with inspectors’ directions – bankruptcy | 266(L) | 7.4.3 |
| Connecting factors – business income on–reserve – Aboriginal – business law | 364(L) | 1.4 |
| Connecting factors – employment income on–reserve – Aboriginal – business law | 363(R) | 1.2 |
| Consent – principles of personal information protection – privacy law | 360(L) | 4.3 |
| Consequences of non–exempt franchise relationship – franchise legislation – sale of goods | 355(R)– 356(L) | 7.3 |
| Consideration – allocation – tax considerations – asset purchase | 393(R)–394(L) | 4.2.2 |
| Consideration conspicuously less than fair market value – BIA – transfers at undervalue | 278(R)-279(L) | 17.3.5 |
| Constructive dismissal – termination of employment relationship | 322(R) | 4.3 |
| Consulting agreements – asset purchase –payment of the purchase price and other consideration | 405(R) | 4.4.3(b) |
| Consumer agreement – sale of goods | 339(R) | 3.1.2(b) |
| Consumer goods – definition | 240(L) | 3.3.1 |
| Consumer goods – foreclosure under PPSA | 301(L) | 21 |
| Consumer goods – seller’s security for payment – sale of goods | 351(R) | 4.3.3 |
| Consumer Protection Act – repairs of vehicles | 296(R) | 16 |
| Contents of share purchase agreement – share purchase – corporate considerations | 409(L-R) | 5.1.1 |
| Continuance - Articles of continuance | 210(L–R) | 5.1 |
| Continuance – Corporations | 172(L-R) | 6.1 |
| Continuance – export – form 7 filing requirements | 210(R)-211(L-R) | 5.2 |
| Continuance – export – notice of meeting and dissenting shareholder’s rights | 210(R)- 211(L-R) | 5.2 |
| Continuance – export, shareholder special resolution | 210(R)-211(L-R) | 5.2 |
| Continuance – exporting jurisdictions | 210(L) | 5 |
| Continuance – import from another jurisdiction | 210(L–R) | 5.1 |
| Continuance – import, application requirements | 210(L–R) | 5.1 |
| Continuance – name change of corporation | 210(L-R) | 5.1 |
| Continuing obligation (vendor) – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Continuing Under Another Jurisdiction | 172(L-R) | 6.1 |
| Continuous disclosure – publicly–held corporations | 232(L–R) | 3 |
| Continuous Disclosure Obligations, NI 51-102 (financial disclosure to SHs) | 180(L) | 4.2.3 |
| Contract of employment | 313(L) | 1 |
| Contract of personal service – no assignment | 313(R)– 314(L) | 1.4.1 |
| Contract of sale – sale of goods | 337(R) | 2.2 |
| Contract remedies under the SGA – sale of goods | 352(L) | 5 |
| Contracting out (no) – limitation periods – secured transactions | 247(R) | 8.5 |
| Contracts for the International Sale of Goods (CISG) – scope and application – exclusions | 352(R) | 6.1 |
| Contracts for the International Sale of Goods (CISG) – default provisions – sale of goods | 353(R) | 6.2 |
| Contracts for the International Sale of Goods (CISG) – exclusions – “local domestic law” | 352(R) | 6.1 |
| Contracts for the International Sale of Goods (CISG) – opting out of CISG | 354(R)–355(L) | 6.4 |
| Contracts for the International Sale of Goods (CISG) – remedies – passing of risk | 354(L) | 6.3 |
| Contracts for the International Sale of Goods (CISG) – remedies – fixing price | 354(L) | 6.3 |
| Contracts for the International Sale of Goods (CISG) – Remedies for breach | 354(L) | 6.3 |
| Contracts for the International Sale of Goods (CISG) – scope and application | 352(R) | 6.1 |
| Control – Definition – Perfection by control | 241(L–R) | 3.4 |
| Control agreement – uncertificated securities | 238(L) | 2.5 |
| Convertible securities – Share Capital | 194(L) | 7.4.2 |
| Convertible shares | 193(R) | 7.4 |
| Convertible shares – anti–dilution provision | 193(R) | 7.4.1 |
| Corporate change - increase in stated capital – tax considerations - capital gain/loss | 201(R) – 202(L) | 1.3.3(b) |
| Corporate changes - corporate characteristics | 199(L) | 1 |
| Corporate changes - Going private transactions – management information circular | 218(L) | 8 |
| Corporate changes - amalgamation - post–approval of amalgamation | 213(L–R) | 6.1.3 |
| Corporate changes - amalgamation – rollover - requirements for s. 87 tax deferral | 214(L–R) | 6.2.2 |
| Corporate changes - Amalgamation – Certificate of Amalgamation | 213(L–R) | 6.1.3 |
| Corporate changes - Amalgamation – depreciable and non–depreciable assets | 215(R) | 6.2.2 |
| Corporate changes - Amalgamation – income tax aspects – deemed year–end | 213(R) | 6.2.1 |
| Corporate changes - Application to continue corporation in Ontario | 210(L-R) | 5.1 |
| Corporate changes - Arrangements - BIA proposals or CCAA plans | 215(R)-216(L) | 7.1 |
| Corporate changes - Arrangements and reorganizations - approval of arrangement | 215(R)-216(L) | 7.1 |
| Corporate changes - Arrangements and reorganizations – articles of reorganization | 215(R)-216(L) | 7.1 |
| Corporate changes - Arrangements and reorganizations – no automatic dissent rights OBCA | 215(R)-216(L) | 7.1 |
| Corporate changes - Arrangements and reorganizations of corporations | 215(R)-217(R) | 7 |
| Corporate changes - Asset purchase from shareholders SEE: Rollover | 204(L–R) | 3 |
| Corporate changes - Asset purchase from shareholders – by rollover (s. 85 Rollover) | 204(L–R) | 3 |
| Corporate changes - Asset purchase from shareholders – rollover – qualifying parties | 204(R) | 3.1 |
| Corporate changes - compulsory winding–up – court order | 220(L–R) | 9.2.2 |
| Corporate changes - Corporate characteristics - Reduction in paid-up capital (PUC)– income tax considerations – public corporations | 201(L) | 1.3.2(b)(ii) |
| Corporate changes - Corporate characteristics – how established | 199(L) | 1.1 |
| Corporate changes - Deemed shareholder dividend – winding–up – tax | 221(R) | 9.4.1(b) |
| Corporate changes - Dissolution - Payment of liabilities – voluntary dissolution | 219(L) | 9.1 |
| Corporate changes - Dissolution – articles of – Form 10 | 219(L–R) | 9.1 |
| Corporate changes - Dissolution – income tax | 219(L–R) | 9.1 |
| Corporate changes - Dissolution – payment of liabilities | 219(L) | 9.1 |
| Corporate changes - Dissolution – payments to Public Trustee | 219(L) | 9.1 |
| Corporate changes - Dissolution – tax requirements | 219(L–R) | 9.1 |
| Corporate changes - Going private transactions – “participating security” | 217(R) | 8 |
| Corporate changes - Going private transactions – amalgamation squeeze–out | 217(R) | 8 |
| Corporate changes - Going private transactions – controlling shareholder | 217(R) | 8 |
| Corporate changes - Going private transactions – independent valuator – securities | 218(L) | 8 |
| Corporate changes - Going private transactions – minority shareholders | 217(R) | 8 |
| Corporate changes - Going private transactions – share consolidation arrangement | 217(R) | 8 |
| Corporate changes - Horizontal amalgamation – requirements | 213(L) | 6.1.2 |
| Corporate changes - Paid-up capital (PUC)- reduction in stated capital – corporate changes | 200(R) | 1.3.2(b) |
| Corporate changes - Paid-up capital (PUC)- reduction in stated capital – private corporations | 200(R) | 1.3.2(b)(i) |
| Corporate changes - redemption, cancellation and purchase of shares – corporate characteristics | 201(R) | 1.3.3(a) |
| Corporate changes - Revival of Corporations – winding-up | 224(L-R) | 10 |
| Corporate changes - Rollover - Special shares, non–share consideration & common shares received – s.85 ITA ordering rule | 207(L) | 3.6 |
| Corporate changes - share purchases from shareholders - not arm’s–length | 209(L–R) | 4 |
| Corporate changes - Vertical amalgamation - requirements | 212(R) | 6.1.2 |
| Corporate changes - voluntary dissolution – approval | 218(R) | 9.1 |
| Corporate changes - Voluntary winding up v. voluntary dissolution | 219(R) | 9.2.1 |
| Corporate changes - Winding-up – tax consequences for the corporation | 221(L-R) | 9.4.1(a) |
| Corporate changes - Winding–up – “immediately before winding–up”, tax | 221(L); 222(L-R) | 9.4; 9.4.2(a) |
| Corporate changes - Winding–up – voluntary liquidator, CBCA vs. OBCA | 220(R) | 9.2.2 |
| Corporate changes - Winding–up vs. Dissolution | 218(R) | 9 |
| Corporate changes – amalgamation - Valuation of shares | 212(L) | 6.1.1 |
| Corporate changes – amalgamations – general  See: Amalgamation | 211(R)-213(R) | 6.1 |
| Corporate changes – arrangement See: Arrangement ; Reorganization ; Arrangement and Reorganization | 215(R)-217(R) | 7 |
| Corporate changes – Arrangements and reorganizations – definition | 215(R)-216(L) | 7.1 |
| Corporate changes – arrangements and reorganizations – income tax aspects | 216(L–R) | 7.2 |
| Corporate changes – asset purchase - required share consideration | 205(L) | 3.3 |
| Corporate changes – asset purchase – value of consideration received: benefit conferred on non–arm’s length person | 207(R) | 3.7.2 |
| Corporate changes – asset purchase – value of consideration received: price–adjustment clause (PAC) | 207(R) | 3.7.2 |
| Corporate changes – asset purchase – value of consideration: shareholder benefit | 207(L-R) | 3.7.1 |
| Corporate changes – asset purchases - Qualifying assets for rollover | 204(R)-205(L) | 3.2 |
| Corporate changes – assets purchases - paid-up capital (PUC) | 207(R)-208(L) | 3.7.3 |
| Corporate changes – change in by–laws | 203(L–R) | 2 |
| Corporate changes – continuance | 210(L) | 5 |
| Corporate changes – continuance - Articles of continuance | 210(L–R) | 5.1 |
| Corporate changes – continuance - import, application requirements | 210(L–R) | 5.1 |
| Corporate changes – continuance – export to another jurisdiction | 210(R)-211(L-R) | 5.2 |
| Corporate changes – continuance – import from another jurisdiction | 210(L–R) | 5.1 |
| Corporate changes – corporate characteristics - increase in authorized capital | 203(L) | 1.3.5 |
| Corporate changes – corporate characteristics - change in number of directors | 203(L) | 1.3.6 |
| Corporate changes – corporate characteristics – change of corporate name | 200(L) | 1.3.1 |
| Corporate changes – dissolution of corporation – by director | 220(R) | 9.3 |
| Corporate changes – dissolution of corporation – HST | 223(R)-224(L) | 9.5 |
| Corporate changes – dissolution of corporation – land transfer tax | 223(R)-224(L) | 9.5 |
| Corporate changes – going private transactions See: Going private transactions | 217(R) | 8 |
| Corporate changes – rollover - form T2057 – filing date | 208(L–R) | 3.7.5 |
| Corporate changes – rollover - form T2057 – timing | 208(L–R) | 3.7.5 |
| Corporate changes – rollover - limits on elected amount | 206(L–R) | 3.5 |
| Corporate changes – rollover – limit on paid-up capital (PUC) | 207(R)-208(L) | 3.7.3 |
| Corporate changes – rollover – lower limit | 206(R) | 3.5.2 |
| Corporate changes – rollover – non–share consideration for lower limit of rollover | 206(R) | 3.5.2(b) |
| Corporate changes – rollover – tax considerations – double taxation | 208(L) | 3.7.4 |
| Corporate changes – rollover – upper limit | 206(R) | 3.5.2 |
| Corporate changes – share purchases from shareholders | 209(L-R) | 4 |
| Corporate changes – share purchases from shareholders - deemed dividend rules | 209(L–R) | 4 |
| Corporate changes – termination of corporation  See: Dissolution; Termination of Corporation | 218(R) | 9 |
| Corporate changes – winding up - Income tax aspects - aspects of winding up and dissolution of Canadian corporation | 220(R)-221(L) | 9.4 |
| Corporate changes – winding–up of wholly owned (90% or more) subsidiary into parent - parent | 222(R) | 9.4.2(b) |
| Corporate changes – winding–up of wholly owned (90% or more) subsidiary into parent - subsidiary | 222(R-L) | 9.4.2(a) |
| Corporate changes –corporate characteristics – reduction of stated capital – solvency requirement | 200(L–R) | 1.3.2(a) |
| Corporate changes –corporate characteristics – reduction of stated capital – income tax considerations | 200(R) | 1.3.2(b) |
| Corporate changes –corporate characteristics – reduction of stated capital – paid-up capital (PUC) | 200(R) | 1.3.2(b) |
| Corporate changes– rollover – claiming the rollover | 205(R)- 206(L) | 3.4 |
| Corporate characteristics - establishing characteristics | 199(L) | 1 |
| Corporate characteristics - Reduction in paid-up capital (PUC)– income tax considerations – private corporations | 200(R) | 1.3.2(b)(i) |
| Corporate characteristics - Reduction in paid-up capital (PUC)– income tax considerations – public corporations | 201(L) | 1.3.2(b)(ii) |
| Corporate characteristics – how established | 199(L) | 1.1 |
| Corporate characteristics – reduction of stated capital – income tax considerations | 200(R) | 1.3.2(b) |
| Corporate characteristics – reduction of stated capital – paid-up capital(PUC) | 200(R) | 1.3.2(b) |
| Corporate characteristics – reduction of stated capital – solvency requirement | 200(L–R) | 1.3.2(a) |
| Corporate control – change of control – share purchase – purchase and sale | 412(L)-413(R) | 5.2.5 |
| Corporate filings – registrations – purchase and sale | 418(L) | 9.6 |
| Corporate name change – corporate changes | 200(L) | 1.3.1 |
| Corporate profile report – corporate searches | 249(R)-250(L) | 2.1 |
| Corporate reorganizations (see: "Corporate restructuring") | 369(L) | 1 |
| Corporate restructing--Companies' Creditors Arrangement Act (CCAA) (see: "CCAA" instead) | 379(R) | 5 |
| Corporate Restructuring – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Corporate restructuring--advantages and disadvantages under the CCAA | 387(L) | 5.16 |
| Corporate restructuring--compromises or arrangements under Bankruptcy and Insolvency Act (BIA) proposals and Companies' Creditors Arrangement Act (CCAA) plans | 371(L) | 2 |
| Corporate restructuring--considerations (key) prior to restructuring | 370(R) | 1.3 |
| Corporate restructuring--impact on stakeholders of a restructuring | 369(R) | 1.2 |
| Corporate restructuring--impact on stakeholders of a restructuring--secured creditors | 369(R) | 1.2.1 |
| Corporate restructuring--impact on stakeholders of a restructuring--trade creditors | 369(R) | 1.2.2 |
| Corporate restructuring--impact on stakeholders of a restructuring--landlords | 370(L) | 1.2.3 |
| Corporate restructuring--impact on stakeholders of a restructuring--regulatory agencies | 370(L) | 1.2.4 |
| Corporate restructuring--impact on stakeholders of a restructuring--shareholders | 370(L) | 1.2.5 |
| Corporate restructuring--key considerations prior to restructuring | 370(R) | 1.3 |
| Corporate restructuring--overview--Bankruptcy and Insolvency Act--Companies' Creditors Arrangement Act | 369(L) | 1.1 |
| Corporate restructuring--private compromises and informal restructuring--key weaknesses | 371(R) | 3.2 |
| Corporate restructuring--private compromises and informal restructuring--overview | 371(R) | 3.1 |
| Corporate restructuring--private compromises and informal restructuring--weaknesses (key) | 371(R) | 3.2 |
| Corporate restructuring--proposals under the BIA (Bankruptcy and Insolvency Act) | 371(R) | 4 |
| Corporate restructuring--proposals under the BIA--advantages | 379(L) | 4.18.1 |
| Corporate restructuring--proposals under the BIA--annulment of approved proposal--s. 63(1) | 379(L) | 4.17 |
| Corporate restructuring--proposals under the BIA--approved proposal--effect | 378(R) | 4.16 |
| Corporate restructuring--proposals under the BIA--claims against directors--ss. 50(13)-(15) | 376(L) | 4.8 |
| Corporate restructuring--proposals under the BIA--classification of creditors | 376(R) | 4.10. |
| Corporate restructuring--proposals under the BIA--commencement | 372(L) | 4.4 |
| Corporate restructuring--proposals under the BIA--commencement--cash flow statement and related reports (requirement to file) | 372(R) | 4.4.3 |
| Corporate restructuring--proposals under the BIA--commencement--cash flow statement and related reports--consequences of failure to file | 373(L) | 4.4.4 |
| Corporate restructuring--proposals under the BIA--commencement--consequences of failure to file cash flow statement and related reports | 373(L) | 4.4.4 |
| Corporate restructuring--proposals under the BIA--commencement--notice of intention (NOI)--requirements--s. 50.4(1) | 372(R) | 4.4.1 |
| Corporate restructuring--proposals under the BIA--commencement--notice to creditors | 372(R) | 4.4.2 |
| Corporate restructuring--proposals under the BIA--court approval | 377(R) | 4.14 |
| Corporate restructuring--proposals under the BIA--creditor approval (req'd) | 377(L) | 4.12 |
| Corporate restructuring--proposals under the BIA--creditors--classification | 376(R) | 4.10. |
| Corporate restructuring--proposals under the BIA--creditors' meetings | 377(L) | 4.11 |
| Corporate restructuring--proposals under the BIA--creditors' meetings--administration--adjournment | 377(L) | 4.11.2(c) |
| Corporate restructuring--proposals under the BIA--creditors' meetings--administration--provable claims | 377(L) | 4.11.2(a) |
| Corporate restructuring--proposals under the BIA--creditors' meetings--administration--review of debtor's financial affairs by proposal trustee | 377(L) | 4.11.2(b) |
| Corporate restructuring--proposals under the BIA--creditors' meetings--proposal trustee's duties and obligations | 377(L) | 4.11.1 |
| Corporate restructuring--proposals under the BIA--directors--claims against--ss. 50(13)-(15) | 376(L) | 4.8 |
| Corporate restructuring--proposals under the BIA--disadvantages | 379(R) | 4.18.2 |
| Corporate restructuring--proposals under the BIA--disclaimer of commercial leases--s. 65.2 | 376(L) | 4.9 |
| Corporate restructuring--proposals under the BIA--effect of an approval proposal | 378(R) | 4.16 |
| Corporate restructuring--proposals under the BIA--effect of an approval proposal--binding on all creditors in the class | 378(R) | 4.16.1 |
| Corporate restructuring--proposals under the BIA--effect of an approval proposal--claims not released in a proposal | 379(L) | 4.16.3 |
| Corporate restructuring--proposals under the BIA--effect of an approval proposal--release of pre-filing claims | 379(L) | 4.16.2 |
| Corporate restructuring--proposals under the BIA--effect of an approval proposal--undisclosed creditors | 379(L) | 4.16.4 |
| Corporate restructuring--proposals under the BIA--equal treatment of creditors and secret deals | 372(L) | 4.3 |
| Corporate restructuring--proposals under the BIA--filing--timelines | 373(R) | 4.6 |
| Corporate restructuring--proposals under the BIA--proposal trustee--role and obligations | 373(L) | 4.5 |
| Corporate restructuring--proposals under the BIA--required statutory terms | 378(L) | 4.15 |
| Corporate restructuring--proposals under the BIA--revisions or amendments | 377(R) | 4.13 |
| Corporate restructuring--proposals under the BIA--role and obligations of proposal trustee | 373(L) | 4.5 |
| Corporate restructuring--proposals under the BIA--stay of proceedings | 374(L) | 4.7 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--secured creditors--application of stay to secured creditors | 374(L) | 4.7.2 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--secured creditors--lifting of stay by secured creditors | 374(L) | 4.7.3 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--Crown--application of stay against the Crown | 374(R) | 4.7.4 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--directors--application of stay to claims against directors | 374(R) | 4.7.6 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--regulatory bodies--application of stay to regulatory bodies | 374(R) | 4.7.5 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--debtor--stay against termination of agreements with debtor--payment for goods and services | 375(L) | 4.7.7(b) |
| Corporate restructuring--proposals under the BIA--stay of proceedings--debtor--stay against termination of agreements with debtor--s. 65.1 | 375(L) | 4.7.7 |
| Corporate restructuring--proposals under the BIA--stay of proceedings--debtor--stay against termination of agreements with debtor--"eligible financial contracts"--s. 65.1(7) | 375(R) | 4.7.7(c) |
| Corporate restructuring--proposals under the BIA--stay of proceedings--debtor--stay against termination of agreements with debtor--aircraft objects | 375(R) | 4.7.7(d) |
| Corporate restructuring--proposals under the BIA--terms of proposal (req'd) | 378(L) | 4.15 |
| Corporate restructuring--proposals under the BIA--timelines for filing | 373(R) | 4.6 |
| Corporate restructuring--proposals under the BIA--timelines for filing--extensions | 373(R) | 4.6.2 |
| Corporate restructuring--proposals under the BIA--timelines for filing--initial 30-day period | 373(R) | 4.6.1 |
| Corporate restructuring--proposals under the BIA--timelines for filing--termination of time period for filing proposal | 373(R) | 4.6.3 |
| Corporate restructuring--proposals under the BIA--who may make a proposal | 372(L) | 4.2 |
| Corporate restructuring--stakeholders--impact of a restructuring (see: "Corporate restructuring--impact") | 369(R) | 1.2 |
| Corporate searches – certificate of compliance | 250(L) | 2.1 |
| Corporate searches – certificate of status | 250(L) | 2.1 |
| Corporate searches – Corporation Profile Report | 249(R)-250(L) | 2.1 |
| Corporate searches – Corporations Information Act and annual returns re: OBCA corps | 250(R)-251(L) | 2.4 |
| Corporate searches – Corporations Information Act and annual returns re: CBCA corps | 251(L) | 2.4 |
| Corporate searches (standard) –  SEE ALSO: searches | 249(R)-251(L) | 2 |
| Corporation - Not-for-profit – Not-for-Profit Corporations Act | 116(R) | 7 |
| Corporation – Not-for-profit - Canada Not-for-Profit Corporations Act | 116(L) | 7 |
| Corporation – predecessor – business search | 249(L–R) | 1.3 |
| Corporations - By-laws | 170(R) | 4.1 |
| Corporations – Records | 170(R) | 4 |
| Corporations – aboriginal – business vehicles | 367(R) | 3.4 |
| Corporations – Agents and Officers | 171(L) | 4.4 |
| Corporations – Agents and Officers | 171(L) | 4.4 |
| Corporations – Amalgamation | 172(R) | 6.2 |
| Corporations – Change of Directors – Form 6 | 171(R) -172(L) | 5 |
| Corporations – characteristics – liabilities and rights | 113 (R) – 114(L) | 4 |
| Corporations – Continuance | 172(L-R) | 6.1 |
| Corporations – Creation of the Corporation | 167(R) | 1 |
| Corporations – Delegation of Director duties | 171(L)  177(L-R) | 4.4  2.7 |
| Corporations – Directors – First meeting | 171(L-R) | 4.6 |
| Corporations – Directors – Second meeting (w/ shareholders) | 171(R) | 4.7 |
| Corporations – Dissolution | 113 (R) | 4 |
| Corporations – Filing requirements | 167(L)  170(L-R)  171(R) | 2.2  3.9  5 |
| Corporations – Incorporation procedure | 167(R) | 3 |
| Corporations – Incorporation procedure – Address | 168(L) | 3.2 |
| Corporations – Incorporation Procedure – Approval | 170(L) | 3.8 |
| Corporations – Incorporation procedure – Articles | 167(R)  170(L) | 3  3.7 |
| Corporations – Incorporation procedure – Directors | 168(L) | 3.3 |
| Corporations – Incorporation procedure – Name | 167(R) – 169(L) | 3.1 |
| Corporations – Incorporation procedure – Restriction of business | 168(R) | 3.4 |
| Corporations – Incorporation procedure – Share Capital | 168(R) – 169(L) | 3.5 |
| Corporations – Incorporation procedure – Share Capital – full consideration | 169(L) | 3.5 |
| Corporations – Incorporation procedure – Share transfer restrictions | 169(L) | 3.6 |
| Corporations – Jurisdiction (of incorporation) | 167(L) | 2 |
| Corporations – Jurisdiction (of incorporation) – Director’s meetings | 167(R) | 2.3 |
| Corporations – Non-share capital corporations | 172(R) – 173(L) | 6.3 |
| Corporations – Not-for-Profit | 116(R) | 7 |
| Corporations – Organization - Post-incorporation | 171(R) – 172(L) | 5 |
| Corporations – Organization – meetings | 171(L-R) | 4.6-4.7 |
| Corporations – Post-incorporation – annual meeting | 172(L) | 5 |
| Corporations – Post-incorporation – auditors | 172(L) | 5 |
| Corporations – Post-incorporation – meetings | 172(L) | 5 |
| Corporations – Post-incorporation – share certificate | 172(L) | 5 |
| Corporations – Resolutions | 171(L) 176(R) | 4.2  2.7 |
| Corporations – Seal | 171(L) | 4.5 |
| Corporations – Shares in itself (prohibited) | 179(L) | 4.1 |
| Corporations – tax issues | 114(L) | 4 |
| Corporations Information Act – annual returns - failure to file | 250(R)-251(L) | 2.4 |
| Corporations Information Act – annual returns search | 250(R)-251(L) | 2.4 |
| Corporations Information Act – Corporations | 167(L) | 2.2 |
| Correcting errors and re–perfecting security – PPSA | 294(R)–295(L) | 10.3 |
| Correcting errors in PPSA | 294(R)–295(L) | 10.3 |
| Cost – power of sale, judicial sale and foreclosure | 311(L) | 23.2.3(c)(iii) |
| Cost of living adjustment – price – sale of goods | 344(L)– 345(L) | 3.2.1 |
| Court appointed receiver (Mortgages Act) | 312(R) | 23.2.6(b) |
| Court approval – power of sale, judicial sale and foreclosure | 311(R) | 23.2.3(c)(viii) |
| Court directions – private receiver | 304(R)–305(L) | 22.1.6 |
| Court order – winding–up – compulsory | 220(L–R) | 9.2.2 |
| Court orders under review of private receivership | 305(L) | 22.1.7 |
| Court searches – bankruptcy – FRANK and Sustain searches | 254(L) | 3.4.2 |
| Court–appointed receivers – obligations and duties | 309(L–R) | 22.4 |
| Court–receiverships | 305(L)– 306(L) | 22.2 |
| Court–receiverships – appointment and types of court receivers | 305(R) | 22.2.2 |
| Court–receiverships – powers of a court–appointed receiver | 306(L) | 22.2.3 |
| Court–receiverships – receivership of property | 312(L) | 23.2.6 |
| Court–receiverships – when are court–appointed receivers appropriate | 305(L–R) | 22.2.1 |
| Courts of Justice Act – powers of interim receiver | 299(R) | 19.3.3 |
| CRA – Advance Tax Rulings | 147(R) | Gloss. |
| CRA – Canada Revenue Agency – definition | 147(L–R) | Gloss. |
| Credit agreement or formal loan | 233(R) | 1.2 |
| Creditors’ – RSLA – the RSLA lien – non–possessory liens – amount of lien | 297(L–R) | 17.3 |
| Creditors’ Relief Act – unperfected security interests | 284(R)–285(L) | 5.1.5 |
| Creditors’ Relief Act – unsecured creditors’ remedies | 259(L-R) | 2.1 |
| Criminal rate of interest – overdue payments – sale of goods, payment | 346(L) | 3.2.2(c) |
| Criminal seizure – insolvency – aboriginal | 365(R) | 2.2 |
| Crystallization of floating charge | 238(R) | 2.6.3 |
| Cumulative and non-cumulative dividends – Share Capital | 192(R) | 7.2 |
| Cumulative net investment loss (CNIL)– tax | 150(R) | Gloss. |
| Currency date – PPSA search | 253(L) | 3.1.8 |
| Currency of searches – assumptions | 256(L) | 7.2 |
| Currency of the loan – direct loan – debt financing | 234(L) | 1.3.1(a) |
| D | | |
| Date of incorporation – filing | 170(L-R) | 3.9 |
| Death of a Shareholder (Share Transfers, Unanimous Shareholder Agreement) | 188(L) | 3.4.6 |
| Death of Shareholder – FMV of shares | 188(L) | 3.4.6 |
| Debenture registration – PPSA Security | 240(L) | 3.3.1 |
| Debenture security | 238(L-R) | 2.6 |
| Debenture security – differentiated from general security agreement in 3 ways | 238(L-R) | 2.6.1 |
| Debenture security – fixed and floating charges | 238(R) | 2.6.3 |
| Debenture security – pledge agreement | 238(R) | 2.6.2 |
| Debt financing - PPSA security – chief executive office | 239(R) | 3.2 |
| Debt financing - PPSA security – determining proper jurisdiction for registration | 239(R) | 3.2 |
| Debt financing - PPSA security – perfecting – jurisdictional considerations | 239(R) | 3.2 |
| Debt financing - PPSA security –collateral classification and description – check the box system | 240(R)-241(L) | 3.3.3 |
| Debt financing - PPSA – perfecting – registering financing statement – registration periods | 241(L) | 3.3.4 |
| Debt financing - PPSA security – impact of conflict laws amendments | 239(R) | 3.2 |
| Debt financing - PPSA security – registering financing statement – collateral classification and description | 240(R)-241(L) | 3.3.3 |
| Debt financing - PPSA Security – debenture registration | 240(L) | 3.3.1 |
| Debt financing - PPSA Security – debenture security – fixed charge | 238(R) | 2.6.1; 2.6.3 |
| Debt financing - PPSA Security – debenture security – floating charge | 238(R) | 2.6.1; 2.6.3 |
| Debt financing - PPSA Security – debenture security – floating charge – crystallization | 238(R) | 2.6.3 |
| Debt financing - PPSA Security – debenture security – floating charge – crystallization | 238(R) | 2.6.3 |
| Debt financing - PPSA Security – debenture security – other security agreements | 238(R)-239(L) | 2.7 |
| Debt financing - PPSA Security – debenture security – pledge agreement | 238(R) | 2.6.2 |
| Debt financing - PPSA Security – financing statement | 239(L-R) | 3.1 |
| Debt financing - PPSA security – jurisdictional considerations – perfecting PPSA security interests | 239(R) | 3.2 |
| Debt financing - PPSA Security – perfecting – attachment of security interest | 239(L) | 3.1 |
| Debt financing - PPSA Security – perfecting – debenture registration | 240(L) | 3.3.1 |
| Debt financing - PPSA Security – perfecting – financing statement | 239(L) | 3.1 |
| Debt financing - PPSA Security – perfecting – registering financing statement – debtor name | 240(L–R) | 3.3.2 |
| Debt financing - PPSA security – perfecting – registering financing statement – collateral classification and descriptions | 240(R)-241(L) | 3.3.3 |
| Debt financing - PPSA Security – perfecting – registering financing statement – application to one or more security agreements | 241(L) | 3.3.5 |
| Debt financing - PPSA Security – registering a financing statement | 240(L) | 3.3.1 |
| Debt financing - PPSA security – registering financing statement – collateral classification and descriptions | 240(R)-241(L) | 3.3.3 |
| Debt financing - PPSA Security – registering financing statement – application to one or more security agreements | 241(L) | 3.3.5 |
| Debt financing - PPSA Security – registering financing statement – registration periods | 241(L) | 3.3.4 |
| Debt financing - PPSA Security – registering financing statement – application to one or more security agreements | 241(L) | 3.3.5 |
| Debt financing - PPSA Security – registering financing statement – registration periods - cost and time | 241(L) | 3.3.4 |
| Debt financing - PPSA Security – registering PPSA financing statement – attachment | 239(L-R) | 3.1 |
| Debt financing - Bank Act security – application for credit | 242(R) | 4.2 |
| Debt financing - Bank Act security – grant of security / assignment of inventory | 242(R) | 4.4 |
| Debt financing - Bank Act security – notice of intention | 242(R) | 4.3 |
| Debt financing - Bank Act security – s. 427 - elements | 242(R) | 4.1 |
| Debt financing - Canadian Depository for Securities Limited ("CDS") | 237(R)-238(L) | 2.5 |
| Debt financing - Commitment letters – formal loan or credit agreement | 233(L–R) | 1.2 |
| Debt financing - Commitment letters – terms and conditions | 233(L–R) | 1.2 |
| Debt financing - Confirmations of guarantees | 244(L-R) | 5.6 |
| Debt financing - Debenture security | 238(L-R) | 2.6 |
| Debt financing - Guarantees - Guarantors – individual, special considerations and independent legal advice | 244(L) | 5.5 |
| Debt financing - Guarantees - Guarantors – special considerations relating to individual guarantors | 244(L) | 5.5 |
| Debt financing - Guarantees – confirmations of guarantees, material variation in risk | 244(L-R) | 5.6 |
| Debt financing - Guarantees – guarantor defences | 243(R) | 5.4 |
| Debt financing - Guarantees – guarantors – special considerations relating to individual guarantors | 244(L) | 5.5 |
| Debt financing - Guarantees – types of | 243(R) | 5.2 |
| Debt financing - Guarantees – types of – secured and unsecured guarantees | 243(R) | 5.2.2 |
| Debt financing - Guarantees – types of – unlimited and limited guarantees | 243(R) | 5.2.1 |
| Debt financing - Guarantees – types of guarantors | 243(R) | 5.3 |
| Debt financing - Guarantor defences | 243(R) | 5.4 |
| Debt financing - Guarantors – individual, types of | 243(R) | 5.3 |
| Debt financing - Interest Act – s.4 annual rate requirement – LIBOR | 234(R)-235(L) | 1.3.1(f)(iii) |
| Debt financing - Interest rates – Canadian dollar loans – cost of funds | 234(R) | 1.3.1(f)(i) |
| Debt financing - Interest rates – Canadian dollar loans – fixed rate | 234(R) | 1.3.1(f)(i) |
| Debt financing - Interest rates – Canadian dollar loans – floating or variable rate | 234(R) | 1.3.1(f)(i) |
| Debt financing - Interest rates – LIBOR – US dollar loans | 234(R) | 1.3.1(f)(ii) |
| Debt financing - Landlord – Bank Act s. 427 | 243(L) | 4.6 |
| Debt financing - loan / credit agreements | 233(R) | 1.2 |
| Debt financing - London interbank offered rate (libor), financing (  SEE: LIBOR) | 234(R) | 1.3.1(f)(ii) |
| Debt financing - Material variation in risk – confirmation of guarantee | 244(L-R) | 5.6 |
| Debt financing - PPSA Security – debenture security – floating charge | 238(R) | 2.6.1; 2.6.3 |
| Debt financing - PPSA Security – maintaining perfection | 242(L) | 3.6 |
| Debt financing - PPSA Security – perfecting – investment property | 241(L–R) | 3.4 |
| Debt financing - PPSA Security – perfecting – registration errors | 241(R)-242(L) | 3.5 |
| Debt financing - Representations, warranties and covenants – general security agreement | 236(R)-237(L) | 2.2.3 |
| Debt financing - s. 427 Bank Act – pre–existing encumbrances from PPSA grants | 243(L) | 4.6 |
| Debt financing - S.427 – transfer of title | 243(L) | 4.6 |
| Debt financing - Secured transactions – general assignment of accounts receivables | 237(L) | 2.3 |
| Debt financing - Secured transactions – insurance | 245(L) | 7.3 |
| Debt financing - Secured transactions – negative pledge | 245(L) | 7.2 |
| Debt financing - Secured transactions – other mechanisms of security | 245(L) | 7 |
| Debt financing - Secured transactions – subordination of indebtedness | 245(L) | 7.1 |
| Debt financing - Securities Transfer Act – securities | 237(R)-238(L) | 2.5 |
| Debt financing - Securities Transfer Act – Uncertificated Securities and PPSA | 237(R)-238(L) | 2.5 |
| Debt financing - Security entitlement – uncertificated securities | 237(R)-238(L) | 2.5 |
| Debt financing - supplemental security – securities pledge agreements | 236(R)-237(L) | 2.2.3 |
| Debt financing - Taking security under s. 427 of the Bank Act | 242(L)-243(L) | 4 |
| Debt financing – Bank Act S.427 – agreement concerning loans and advances | 243(L) | 4.5 |
| Debt financing – Canadian dollar loans  See: Canadian dollar loans ; Interest rates | 234(R) | 1.3.1(f)(i) |
| Debt financing – certificated securities and the direct holding system – taking PPSA interest | 237(L–R) | 2.4 |
| Debt financing – commitment letters and loan/credit agreements | 233(L–R) | 1.2 |
| Debt financing – Demand loans – start of limitation periods | 246(L) | 8.2 |
| Debt financing – direct loan – demand or term loan | 234(L) | 1.3.1(c) |
| Debt financing – direct loan – evidence of a loan | 234(L) | 1.3.1(b) |
| Debt financing – direct loan – promissory notes | 234(R) | 1.3.1(e) |
| Debt financing – direct loan – repayment provisions | 234(L–R) | 1.3.1(d) |
| Debt financing – direct loans | 234(L) – 235 (L) | 1.3.1 |
| Debt financing – direct loans – currency of the loan | 234(L) | 1.3.1(a) |
| Debt financing – evidence of loan – grid note | 234(L) | 1.3.1(b) |
| Debt financing – impact of limitations act | 245(R)-247(R) | 8 |
| Debt financing – insurance | 245(L) | 7.3 |
| Debt financing – interest rate alternatives | 234(R)–235(L) | 1.3.1(f) |
| Debt financing – limitation periods – acknowledgements and renewals of limitation periods | 246(R)-247(R) | 8.4 |
| Debt financing – limitation periods – automatic renewal on borrower's performance under security agreement | 246(R)-247(L) | 8.4.2(b) |
| Debt financing – limitation periods – automatic renewal on part payment of debt | 246(R) | 8.4.2(a) |
| Debt financing – limitation periods – basic limitation period | 245(R) | 8.1.1 |
| Debt financing – limitation periods – demand loans/notes | 246(L) | 8.2 |
| Debt financing – limitation periods – guarantees | 247(R) | 8.4.4 |
| Debt financing – limitation periods – impact of limitations act | 245(R) | 8.1 |
| Debt financing – limitation periods – limitations act - automatic acknowledgements | 247(L–R) | 8.4.3 |
| Debt financing – limitation periods – no contracting out | 247(R) | 8.5 |
| Debt financing – limitation periods – term loans | 246(L) | 8.3 |
| Debt financing – limitation periods – transitional provisions / application | 245(R) | 8.1.3 |
| Debt financing – limitation periods – ultimate limitation period | 245(R) | 8.1.2 |
| Debt financing – limitation periods – written acknowledgements | 247(L–R) | 8.4.3 |
| Debt financing – negative pledge | 245(L) | 7.2 |
| Debt financing – promissory notes | 234(R) | 1.3.1(e) |
| Debt financing – real property security - mortgages | 244(R) | 6 |
| Debt financing – structuring loan arrangements | 234(L)–235(L) | 1.3 |
| Debt financing – structuring loan arrangements – bank guarantees | 235(R) | 1.3.4 |
| Debt financing – structuring loan arrangements – bankers’ acceptances | 235(L) | 1.3.2 |
| Debt financing – structuring loan arrangements – letters of credit | 235(L–R) | 1.3.3 |
| Debt financing – subordination of indebtedness | 245(L) | 7.1 |
| Debt financing – uncertificated securities and the indirect holding system (taking PPSA) | 237(R)-238(L) | 2.5 |
| Debt financing – US dollar loans  See: US dollar loans | 234(R) | 1.3.1(f)(ii) |
| Debt financing –Real property security | 244(R) | 6 |
| Debt financing and Secured Transactions – General | 233(L) | 1.1 |
| Debt financing– certificated securities and the direct holding system | 237(L-R) | 2.4 |
| Debts not released on discharge of individual bankrupt | 272(L) | 13.2.10 |
| Deceased individuals - Income tax | 156(R) | 2.1.3 |
| Deemed acceptance (SGA) – sale of goods | 343(R) | 3.1.4 |
| Deemed Dividend – PUC – Stated Capital | 191(R) | 6.2 |
| Deemed dividend rules – share purchase from shareholder | 209(L–R) | 4 |
| Deemed shareholder dividend – winding–up – tax | 221(R) | 9.4.1(b) |
| Deemed trusts – PPSA | 284(R) | 5.1.4 |
| Deemed trusts, types of –  SEE: statutory liens and deemed trusts | 289(L–R) | 6.3 |
| Deemed year–end – share purchase – change of control | 412(L)-413(R) | 5.2.5(a) |
| Deeming provision – Aboriginal business law – property on aboriginal reserve (s.90) | 364(L) | 1.3 |
| Deeming rules – tax – amalgamation | 214(L–R) | 6.2.2 |
| Default of borrower – floating charge – crystallize – debentures | 238(R) | 2.6.3 |
| Deferral of purchase price – tax considerations – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Deferred payments – acceleration – sale of goods | 346(R) | 3.2.2(d) |
| Deficiency after sale – power of sale, judicial sale and foreclosure | 311(L) | 23.2.3(c)(v) |
| Definition – misrepresentation | 228(R);230(R)-231(L) | 2.3.1; 2.3.2(e) |
| Definition – security interest – PPSA | 235(R) | 2.1 |
| Definitions – personal information – privacy law | 358(L) | 2.2.1(a) |
| Delay of disposition – PPSA | 303(R) | 22.1.4(f) |
| Delivery – sale of goods – passage of risk and title | 342(L) | 3.1.3(c) |
| Delivery – sale of goods – standardized terms | 340(R) | 3.1.3(a) |
| Delivery – sale of goods contract | 340(R) | 3.1.3 |
| Delivery of statement of trade – Bulk Sales Act – compliance | 280(R) | 18.1.5(a) |
| Demand loan – debt financing | 234(L) | 1.3.1(c) |
| Demand loans – start of limitation periods | 246(L) | 8.2 |
| Demand notes – promissory notes – debt financing | 234(R) | 1.3.1(e) |
| Demand or term loans – Limitations Act | 246(L–R) | 8.2; 8.3 |
| Demand promissory notes – limitation period – Hare v. Hare | 246(L) | 8.2 |
| Demanding repayment – common law requirement for reasonable notice | 298(L-R) | 19.1.1 |
| Demanding repayment – contractual notice periods or other pre–conditions to enforcement | 299(L) | 19.1.4 |
| Demanding repayment – exemptions from BIA s. 244 notice | 298(R)– 299(L) | 19.1.3 |
| Demanding repayment – interim receivers | 299(R) | 19.3 |
| Demanding repayment – interim receivers, pre–conditions to appointment | 299(R) | 19.3.2 |
| Demanding repayment – reasonable notice | 299(L–R) | 19.2 |
| Demanding repayment – s. 244 BIA requirement for notice | 298(R) | 19.1.2 |
| Demanding repayment of a loan - Secured Creditors’ – Enforcement of security | 298(L)– 300(L) | 19 |
| Deposit – payment – sale of goods | 345(L) | 3.2.2(a) |
| Depreciable and non–depreciable assets – amalgamation | 215(R) | 6.2.2 |
| Depreciable property - taxation | 150(R) | Gloss. |
| Depreciable property – | 395(R)–396(R) | 4.3.3 |
| Determination of priorities – enforcing priorities | 295(R)– 296(L) | 11.1 |
| Direct loans – currency of the loan – debt financing | 234(L) | 1.3.1(a) |
| Direct loans – debt financing | 234(L)-235(L) | 1.3.1 |
| Director liability – BIA – bankrupt corporation redeemed shares or paid dividend | 279(L-R) | 17.4.1 |
| Director liability – BIA – bankrupt corporation redeemed shares or paid dividend – required elements | 279(R) | 17.4.2 |
| Director liability – BIA – bankrupt corporation redeemed shares or paid dividend – remedy | 279(R) | 17.4.3 |
| Director liability – BIA – bankrupt corporation redeemed shares or paid dividend – exemptions | 280(L) | 17.4.4 |
| Director’s Liability – Income tax | 164(L) | 3.6 |
| Directors - Quorum | 176(L) | 2.5 |
| Directors - Renumeration | 177(R) | 2.8 |
| Directors - Transactions – Meeting notice | 177(L) | 2.7 |
| Directors - Vacancies | 176(R) | 2.6 |
| Directors – Ceasing to be a director | 177(R) | 2.9 |
| Directors – change in number of – corporate characteristics | 203(L) | 1.3.6 |
| Directors – Duties and Responsibilities | 175(L) | 2.1 |
| Directors – Election | 175(R) | 2.3 |
| Directors – Election – cumulative voting | 175(R) – 176(L) | 2.3 |
| Directors – Election – Director’s term of office | 175(R) | 2.3 |
| Directors – Elections -change in number of directors | 176(L) | 2.4 |
| Directors – Incorporation requirements | 168(L) | 3.3 |
| Directors – Number of directors | 176(L) | 2.4 |
| Directors – Qualifications | 175(L) | 2.2 |
| Directors – Residency | 175(R) | 2.2 |
| Directors – Transactions | 176(R) – 177(L) | 2.7 |
| Directors – Transactions – Committee of Directors/Managing Director | 177(L-R) | 2.7 |
| Directors – Transactions – meeting specifics | 176(R) – 177(L) | 2.7 |
| Directors –Unanimous Shareholder Agreement (USA) | 175(L) | 2.1 |
| Directors– Transactions – Delegation of Director’s Powers | 177(L-R) | 2.7 |
| Discharge hearing – bankruptcy | 270(L)–271(L) | 13.2.2–13.2.5 |
| Discharge hearing – bankruptcy – orders available | 271(R) | 13.2.7 |
| Discharge of bankrupt | 270(L)-272(L) | 13 |
| Discharge of bankruptcy trustee | 272(L) | 14 |
| Discharge of corporate bankrupt – bankrupt | 270(L) | 13.1 |
| Discharge of individual bankrupt | 270(L)-272(L) | 13.2 |
| Discharge of individual bankrupt – conditional discharge | 271(R) | 13.2.8 |
| Discharge of individual bankrupt – debts not released | 272(L) | 13.2.10 |
| Discharge of individual bankrupt – facts for which a discharge may be refused, suspended or granted conditionally | 271(L–R) | 13.2.7 |
| Discharge of individual bankrupt – mandatory mediation | 271(L) | 13.2.6 |
| Discharge of individual bankrupt – notice to creditors | 271(L) | 13.2.5 |
| Discharge of individual bankrupt – suspension of discharge | 271(R)-272(L) | 13.2.9 |
| Discharge of individual bankrupt, automatic discharge | 270(L–R) | 13.2.2 |
| Discharge of individual bankrupt, non–automatic discharge | 270(R) | 13.2.3 |
| Discharge of personal income tax debtors | 270(R) | 13.2.4 |
| Disciplinary sanctions – employer remedies | 324(R) | 6.2 |
| Disclaimer – of leases in bankruptcy | 269(L) | 10.3 |
| Discrimination – meaning of (human rights, employee) | 317(R) | 3.2.2(a) |
| Dismissal – fixed term employee | 321(L) | 4.1.4 |
| Dismissal – probationary employee | 321(L) | 4.1.4 |
| Dismissal for cause | 321(R) | 4.2 |
| Dismissal without cause – compensation “in lieu” | 320(L) | 4.1 |
| Dissent rights – going private transactions | 218(L-R) | 8 |
| Dissolution - Payment of liabilities – voluntary dissolution | 219(L) | 9.1 |
| Dissolution - Winding–up (voluntary) of wholly owned (90% or more) subsidiary into parent – tax – subsidiary | 219(R)-220(L) | 9.2.1 |
| Dissolution – articles of – Form 10 | 219(L–R) | 9.1 |
| Dissolution – payment of liabilities | 219(L) | 9.1 |
| Dissolution – payments to Public Trustee | 219(L) | 9.1 |
| Dissolution – tax requirements | 219(L–R) | 9.1 |
| Dissolution of corporation – by director | 220(R) | 9.3 |
| Dissolution of corporation – land transfer tax (LTT) | 223(R)-224(L) | 9.5 |
| Dissolution of corporation – winding up, court order | 220(L–R) | 9.2.2 |
| Dissolution of corporation (termination) | 218(R) | 9 |
| Distress right of landlord – unsecured creditor | 261(R) | 4 |
| Distribution – prospectus requirement – securities | 227(L-R) | 2.3.1 |
| Dividend – payment of or redemption of (share purchase) – BIA – director liability | 279(L)-280(L) | 17.4 |
| Dividend tax credit | 150(R) | Gloss. |
| Domestic and international sale of goods – Contract Remedies under SGA | 352(L) | 5 |
| Domestic and international sale of goods – Contract Remedies under SGA – seller’s in personam remedies | 352(L) | 5.1 |
| Domestic and international sale of goods – Contract Remedies under SGA – Buyer’s remedies | 352(L) | 5.2 |
| Domestic and international sale of goods – franchise legislation | 355(L)– 356(R) | 7 |
| Domestic and international sale of goods – franchise legislation – scope of a franchise | 355(L) | 7.1 |
| Domestic and international sale of goods – franchise legislation - exemptions | 355(R) | 7.2 |
| Domestic and international sale of goods – franchise legislation - Consequences of non–exempt franchise relationship | 355(R)– 356(L) | 7.3 |
| Domestic and international sale of goods – introduction | 337(L) | 1 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods | 338(L) | 3 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms | 338(L) | 3.1 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – title to goods | 338(L) | 3.1.1 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – title to goods - ownership | 338(L) | 3.1.1(a) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – title to goods – Liens and Encumbrances | 338(R) | 3.1.1(b) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – Seller’s Conditions and Warranties – Implied terms | 339(R) | 3.1.2(b) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – Seller’s Conditions and Warranties | 339(L) | 3.1.2 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – Seller’s Conditions and Warranties – express terms | 339(L) | 3.1.2(a) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – delivery | 340(R) | 3.1.3 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – delivery – place of delivery | 340(R) | 3.1.3(a) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – delivery – Time of delivery | 341(L) | 3.1.3(b) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – delivery – Passage of risk and title | 342(L) | 3.1.3(c) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – delivery – Bills of lading | 343(L) | 3.1.3(d) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – acceptance | 343(R) | 3.1.4 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – Buy-side terms – liquidated damages | 344(L) | 3.1.5 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms | 344(L) | 3.2 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – price and price escalation | 344(L)– 345(L) | 3.2.1 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – payment | 345(L) | 3.2.2 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – payment - deposit | 345(L) | 3.2.2(a) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – payment - Irrevocable documentary letter of credit | 345(L) | 3.2.2(b) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – payment - Interest on Overdue Payments | 346(L) | 3.2.2(c) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – payment - Acceleration of Deferred Payments | 346(R) | 3.2.2(d) |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – sell-side terms – exculpatory and disclaimer clauses | 346(R) | 3.2.3 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions | 347(L) | 3.3 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – Set–Off | 347(L) | 3.3.1 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions - insurance | 347(R) | 3.3.2 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – performance and other bonds | 347(R) | 3.3.4 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – IP rights | 347(R) | 3.3.4 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – waiver of jury trial | 348(R) | 3.3.10 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – Integration Clause | 348(L) | 3.3.5 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – time is of the essence | 348(L) | 3.3.6 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – choice of language | 348(L) | 3.3.7 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – choice of law | 348(L) | 3.3.8 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – forum selection | 348(R) | 3.3.9 |
| Domestic and international sale of goods – Key provisions in contracts for the sale of goods – other provisions – Arbitration | 349(L) | 3.3.11 |
| Domestic and international sale of goods – Overview of Legislation – SGA & ISGA | 337(L) | 2 |
| Domestic and international sale of goods – Overview of Legislation – International Sale of Goods Act | 337(L) | 2.1 |
| Domestic and international sale of goods – Overview of Legislation – Sale of Good Act | 337(R) | 2.2 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights | 349(R)– 352(L) | 4 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – Unpaid Seller’s Lien | 349(R)– 350(L) | 4.1 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – right of repossession | 350(L) | 4.2 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold | 350(L) | 4.3 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold - equipment | 350(R) | 4.3.1 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold – inventory | 351(L) | 4.3.2 |
| Domestic and international sale of goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold – consumer goods | 351(R) | 4.3.3 |
| Domestic and international sale of goods – United Nations Convention on Contracts for the International Sale of Goods (CISG) – Scope and Application | 352(R) | 6.1 |
| Domestic and international sale of goods – United Nations Convention on Contracts for the International Sale of Goods (CISG) | 352(R)– 355(L) | 6 |
| Domestic and international sale of goods – United Nations Convention on Contracts for the International Sale of Goods (CISG) – specific default provisions | 353(R) | 6.2 |
| Domestic and international sale of goods – United Nations Convention on Contracts for the International Sale of Goods (CISG) – remedies for breach | 354(L) | 6.3 |
| Domestic and international sale of goods – United Nations Convention on Contracts for the International Sale of Goods (CISG) – when to opt out of the CISG | 354(R)–355(L) | 6.4 |
| Double taxation – s.85 rollover | 208(L) | 3.7.4 |
| Doubtful debt reserve – tax considerations – accounts receivable – asset purchase | 396(R)–398(L) | 4.3.4(b) |
| Douglas v. R – criminal seizure – aboriginal | 365(R) | 2.2 |
| Dubé v. Canada – Aboriginal – income tax – investment income | 364(R) | 1.5 |
| Due date – form T2057 – rollover election | 208(L–R) | 3.7.5 |
| Duly incorporated or organized – opinion | 257(L) | 8.1 |
| Dunsmuir v NB – employees’ rights | 314(L) | 1.5.2 |
| Duties of a secured creditor or receiver – no contracting out / waiver | 302(L) | 22.1.4 (b) |
| Duties of court–appointed receiver (standard form template receivership) | 309(L) | 22.3.4; 22.4 |
| Duties under BIA – secured creditors & receivers | 303(R)– 304(R) | 22.1.5 |
| Duty not to compete – employee obligations | 315(L) | 2.1.2(b) |
| Duty not to take secret profits or commissions – employee obligations | 315(L) | 2.1.2(c) |
| Duty of confidentiality – employee obligations | 314(R) | 2.1.2(a) |
| Duty of good faith and fidelity – employee obligations | 314(R) | 2.1.2 |
| Duty to accommodate – employer obligations | 317(R)–318(L) | 3.2.2(c) |
| Duty to bargain in good faith – collective bargaining | 328(L) | 11 |
| Duty to carry on a debtor’s business (PPSA) | 303(R) | 22.1.4 (h) |
| Duty to investigate – employer obligations | 318(L) | 3.2.2(d) |
| Duty to mitigate – employee remedies | 324(L) | 5.6 |
| Duty to provide notice of resignation – employee obligations | 315(L) | 2.1.3 |
| Duty to provide notice of termination (employer obligations) | 316(R) | 3.1.3 |
| Duty to provide safe work environment - employer obligations | 316(R) | 3.1.2 |
| Duty to provide work and pay for work done - employer obligations | 316(R) | 3.1.1 |
| Duty to warn – dismissal for cause – employees | 322(L) | 4.2.2 |
| E | | |
| Earn–out – tax considerations – purchase price – purchase and sale – cash and earn out | 404(L-R) | 4.4.1(b) |
| Earn–out – tax issues – share purchase | 412(L) | 5.2.4 |
| Effective date – share purchase – purchase and sale | 411(L) | 5.1.8 |
| Elected amount – rollover – limits on amount | 206(L–R) | 3.5 |
| Elected amount – rollover – type of asset | 205(L–R) | Figure 1 |
| Election – HST – tax considerations – purchase and sale | 392(R) | 3.2.5 |
| Elements of a fraudulent conveyance under the Assignments and Preferences Act (APA) – Exceptions | 275(L) | 16.1.2 |
| Elements of a fraudulent conveyance under the Fraudulent Conveyances Act (FCA) | 273(L) | 15.1 |
| Eligible capital property – qualifying assets – assets purchases from shareholders | 204(R)-205(L) | 3.2 |
| Eligible capital property – tax considerations – goodwill and related assets – asset purchase | 399(L)-400(R) | 4.3.7(b) |
| Elsley v J.G. Collins Insurance Agencies – reasonableness of restrictive covenant – employees | 316(L) | 2.3 |
| Employee exemptions – exemptions from the prospectus requirement | 231(L) | 2.3.2(f) |
| Employee obligations - Employees - Employment Law | 314(R) | 2 |
| Employee obligations – duty not to compete | 315(L) | 2.1.2(b) |
| Employee Obligations – duty not to take secret profits or commissions | 315(L) | 2.1.2(c) |
| Employee obligations – Duty to provide notice of resignation | 315(L) | 2.1.3 |
| Employee stock options – Taxation of corporations | 141(R) | 6.5 |
| Employee vs. Independent contractor | 313(L) | 1.1 |
| Employees - Business immigration – | 331(L) | 15 |
| Employees - Business immigration – Admissibility Issues | 336(L) | 17 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis | 331(R) | 16 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Temporary resident options | 332(L) | 16.1 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Temporary resident options – Business visitors vs. temporary foreign workers | 332(L) | 16.1.1 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Temporary resident options – Temporary Foreign Workers | 332(L)–335(L) | 16.1.2 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Permanent Residence Options | 335(L) | 16.2 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Temporary resident options – Temporary Foreign Workers – Practise considerations | 334(L) | 16.1.2 (a) |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Permanent Residence Options – federal skilled worker program | 335(R) | 16.2.1 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Permanent Residence Options – Provincial nominee programs | 336(L) | 16.2.2 |
| Employees - Business immigration – Hiring foreign workers on temporary vs. permanent basis – Permanent Residence Options – Canadian experience class | 336(L) | 16.2.3 |
| Employees - Employment Law – Employee obligations | 314(R) | 2 |
| Employees - Employment Law – Employee obligations - Common–law implied obligations | 314(R) | 2.1 |
| Employees - Employment Law – Employee obligations - Common–law implied obligations – obedience, attendance, and competence | 314(R) | 2.1 |
| Employees - Employment Law – Employee obligations - Common–law implied obligations – duty of good faith and fidelity | 314(R) | 2.1.2 |
| Employees - Employment Law – Employee obligations - Common–law implied obligations – post-employment | 315(R) | 2.1.4 |
| Employees - Employment Law – Employee obligations – Contractual obligations to restrict competition or solicitation | 316(L) | 2.3 |
| Employees - Employment Law – Employee obligations – Contractual obligations to restrict competition or solicitation – requirements | 316(L) | 2.3.1 |
| Employees - Employment Law – Employee obligations – fiduciary or “key” employees | 315(R) | 2.2 |
| Employees - Employment Law – Employee obligations – fiduciary or “key” employees – determining fiduciary status | 315(R) | 2.2.1 |
| Employees - Employment Law – Employee obligations – fiduciary or “key” employees – post-employment | 315(R) | 2.2.2 |
| Employees - Employment Law – Employee remedies | 323(L) | 5 |
| Employees - Employment Law – Employee remedies - Civil Action for Damages for Wrongful Dismissal | 323(L) | 5.1 |
| Employees - Employment Law – Employee remedies – Duty to Mitigate | 324(L) | 5.6 |
| Employees - Employment Law – Employee remedies – reinstatement at common law | 323(L) | 5.2 |
| Employees - Employment Law – Employee remedies – Remedies under the ESA | (amended) | 5.4 |
| Employees - Employment Law – Employee remedies – Remedies under the Code | 323(R) | 5.5 |
| Employees - Employment Law – Employee remedies – unjust dismissal under the CLC |  |  |
| Employees - Employment Law – Employer obligations | 316(R) | 3 |
| Employees - Employment Law – Employer obligations – common law implied obligations | 316(R) | 3 |
| Employees - Employment Law – Employer obligations – common law implied obligations - Duty to provide work and pay for work done | 316(R) | 3.1.1 |
| Employees - Employment Law – Employer obligations – common law implied obligations - Duty to provide safe work environment | 316(R) | 3.1.2 |
| Employees - Employment Law – Employer obligations – common law implied obligations – duty to provide notice of termination | 316(R) | 3.1.3 |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Employment Standards | 317(L) | 3.2.1 |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations | 317(L)–320(L) | 3.2 |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Human Rights | 317(L–R) | 3.2.2 |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Human Rights – meaning of discrimination | 317(R) | 3.2.2(a) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Human Rights – bona fide occupational req. | 3137R) | 3.2.2(b) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Human Rights – duty to accommodate | 317(R)–318(L) | 3.2.2(c) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – occupational health and safety | 318(L–R) | 3.2.3 |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – Human Rights – duty to investigate | 318(L) | 3.2.2(d) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – occupational health and safety – right to refuse unsafe work | 318(R)–319(L) | 3.2.3(a) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – occupational health and safety – workplace harassment and violence | 319(L) | 3.2.3(b) |
| Employees - Employment Law – Employer obligations – Statutory Employer Obligations – accessibility standards for disabled employees | 319(R) | 3.2.4 |
| Employees - Employment Law – Employer Remedies | 324(R) | 6 |
| Employees - Employment Law – Employer Remedies – civil action for damages | 324(R) | 6.3 |
| Employees - Employment Law – Employer Remedies – Disciplinary sanctions | 324(R) | 6.2 |
| Employees - Employment Law – Employer Remedies – Injunctive relief | 325(L) | 6.4 |
| Employees - Employment Law – Employer Remedies – Summary Dismissal | 324(R) | 6.1 |
| Employees - Employment Law – Employment relationship – common employer - Special Cases of employer status | 314(L) | 1.5 |
| Employees - Employment Law – Employment relationship – common employer - Special Cases of employer status - Probationary employees | 314(L) | 1.5.1 |
| Employees - Employment Law – Employment relationship – common employer - Special Cases of employer status - Public Employees and Public Office Holders – right to be informed of reasons for dismissal – right of response | 314(L) | 1.5.2 |
| Employees - Employment Law – Termination of Employment Relationship | 320(L) | 4 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal without cause | 320(L) | 4.1 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal without cause – Reasonable Notice | 320(L) | 4.1.1 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal without cause – ESA Notice and Severance | 320(R) | 4.1.2 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal without cause – Notice Agreed to by the Parties | 321(L) | 4.1.3 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal without cause – Dismissal of Probationary and fixed-term employment | 321(L) | 4.1.4 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal for cause | 321(R) | 4.2 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal for cause – just cause for dismissal | 321(R) | 4.2.1 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal for cause – duty to warn | 322(L) | 4.2.2 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal for cause – Condonation | 322(L) | 4.2.3 |
| Employees - Employment Law – Termination of Employment Relationship – Dismissal for cause – ESA Notice and Severance | 322(L) | 4.2.4 |
| Employees - Employment Law – Termination of Employment Relationship – Constructive Dismissal | 322(R) | 4.3 |
| Employees - Employment Law – Termination of Employment Relationship – Resignation or Abandonment of Employment | 322(R) | 4.4 |
| Employees – Employment Law – Employment relationship | 313(L) | 1 |
| Employees – Employment Law – Employment relationship - Employee vs. Independent Contractor | 313(L) | 1.1 |
| Employees – Employment Law – Employment relationship - Indefinite vs. fixed–term employment contracts | 313(L) | 1.2 |
| Employees – Employment Law – Employment relationship – common employer | 314(L) | 1.4.2 |
| Employees – Employment Law – Employment relationship – distinguishing other relationships | 313(R) | 1.3 |
| Employees – Employment Law – Employment relationship – distinguishing other relationships - director | 313(R) | 1.3.1 |
| Employees – Employment Law – Employment relationship – Special cases of employer status |  |  |
| Employees – Labour law – background and legislation | 325(L) | 7 |
| Employees – Labour law – collective bargaining | 328(L) | 11 |
| Employees – Labour law – collective bargaining – First contract arbitration | 328(R) | 11.1 |
| Employees – Labour law – collective bargaining – strikes and lockouts | 329(L)– 330(L) | 11.2 |
| Employees – Labour law – Contents of a collective agreement | 330(L) | 12 |
| Employees – Labour law – OLRA (OLRB too) | 325(R) | 8 |
| Employees – Labour law – powers of an arbitrator | 330(L) | 13 |
| Employees – Labour law – Termination of Union’s Bargaining Rights | 330(R) | 14 |
| Employees – Labour law – Unfair Labour Practices | 327(R) | 10 |
| Employees – Labour law – Unfair Labour Practices – Remedies in a Certification application | 328(L) | 10.1 |
| Employees – Labour law – Union Certification | 325(R) | 9 |
| Employees – Labour law – Union Certification – Application, response, and vote | 326(R) | 9.2 |
| Employees – Labour law – Union Certification – Proposed Bargaining Unit | 326(L) | 9.1 |
| Employees – purchase and sale – corporate considerations | 390(L) | 3.1.4 |
| Employees – purchase of a business – Canada Pension Plan | 403(L) | 4.3.9(d) |
| Employees – purchase of a business – common law position | 401(R)–402(L) | 4.3.9(a) |
| Employees – purchase of a business – Labour Relations Act | 402 (R)-403(L) | 4.3.9(c) |
| Employees – purchase of a business – Workplace Safety and Insurance Act | 403(L) | 4.3.9(e) |
| Employees – purchase of business – asset purchase | 401(R)–403(L) | 4.3.9 |
| Employees – severance pay – termination under Employment Standards Act – asset purchase | 402 (L-R) | 4.3.9(b) |
| Employees – termination under Employment Standards Act – asset purchase | 402(L–R) | 4.3.9(b) |
| Employer – ESA (includes receiver and trustee) | 306(L) | 22.2.3 (b) |
| Employer remedies | 324(R) | 6 |
| Employment Contract – fixed term | 313(L) | 1.2 |
| Employment contracts – obligations to restrict competition or solicitation | 316(L) | 2.3 |
| Employment relationship | 313(L) | 1 |
| Employment relationship – Director vs. Employee | 313(R) | 1.3.1 |
| Employment relationship – Partner vs. Employee | 313(R) | 1.3.2 |
| Employment standards – benefits–conferring legislation | 317(L) | 3.2.1 |
| Employment Standards Act – continuity of employment | 313(R)– 314(L) | 1.4.1 |
| Employment Standards Act – exclusion and non–application | 317(L) | 3.2.1 |
| Employment Standards Act – receiver – successor employer | 306(R)–307(L) | 22.3.2 (b) |
| Employment Standards Branch | 306(R)–307(L) | 22.2.3 (b) |
| Employment Standards Officer – ESA – employee remedies | 323(R)  (amended) | 5.4 |
| Enforcement and Administration – PIPEDA – privacy law | 359(L) | 3 |
| Enforcement of Bank Act security | 309(R)– 310(L) | 23.1 |
| Enforcement of Bank Act security – power to sell | 309(R) | 23.1.1 |
| Enforcement of Bank Act security – right to appoint receiver | 310(L) | 23.1.4 |
| Enforcement of Bank Act security – standard of care | 309(R) | 23.1.3 |
| Enforcement of Mortgages Act security – selection of the appropriate realization remedy | 310(R) | 23.2.3 |
| Enforcement of Mortgages Act security – the requirement for a s. 244 notice | 310(L) | 23.2.2 |
| Enforcement of other types of security | 309(R)– 312(R) | 23 |
| Enforcement of security | 297(R) | Part III |
| Enforcement of security  SEE: security enforcement | 297(R)–298(L) | 18 |
| Enforcement subject to creditors’ rights and equitable remedies – assumptions | 256(L–R) | 7.3 |
| Enforcing priority – determination of priorities | 295(R)– 296(L) | 11.1 |
| Enforcing priority – judicial determination of priority | 296(L) | 11.2 |
| Enforcing priority – secured creditor’s rights | 295(R)– 296(L) | 11 |
| Entire agreement clause – sale of goods | 348(L) | 3.3.5 |
| Environmental issues – receiver | 308(L)– 309(L) | 22.3.3 |
| Environmental issues – receiver – protections from personal liability | 308(R) | 22.3.3 (b) |
| Environmental liabilities – land and buildings – asset purchase – purchase and sale | 394(R)–395(L) | 4.3.2(a) |
| Environmental liability for trustees–in–bankruptcy, receivers | 267(R) | 8.2.1;8.2.2 |
| Environmental Protection Act – personal liability – trustees–in–bankruptcy, receivers | 267(R) | 8.2.1 |
| Environmental remediation order – bankruptcy – trustee liability | 267(R)-268(L) | 8.2.3 |
| Environmental remediation orders, compliance with | 308(R) | 22.3.3 (c) |
| EPA – Environmental Protection Act – personal liability – trustees–in–bankruptcy, receivers | 267(R) | 8.2.1 |
| Equipment – seller’s security for payment – sale of goods | 350(R) | 4.3.1 |
| Equipment description – PPSA financial statement | 240(L) | 3.3.1 |
| Equitable adjustment – sell–side terms – sale of goods | 344(L)– 345(L) | 3.2.1 |
| Equitable charge – real property interests | 236(L–R) | 2.2.2 |
| Equitable set–off – sale of goods provisions | 347(L) | 3.3.1 |
| Error – original PPSA statement | 241(R)-242(L) | 3.5 |
| Errors – priority loss – PPSA | 294(R)–295(L) | 10.3 |
| ESA Notice and Severance - Termination of Employment Relationship – Dismissal for cause | 322(L) | 4.2.4 |
| ESA notice and severance – termination of employment | 317(L);  320(R);  322(L) | 3.2.1;  4.1.2;  4.2.4 |
| ESA Remedies – employee remedies | 323(R)  (amended) | 5.4 |
| Evans v Teamsters Local Union No 31 – duty to mitigate – employees | 324(L) | 5.6 |
| Evidence of loan – grid note – debt financing | 234(L) | 1.3.1(b) |
| Evidence of loan – promissory notes | 234(R) | 1.3.1(e) |
| Exclusive bargaining agent – collective agreement | 330(L) | 12 |
| Exculpatory and disclaimer clauses – sale of goods | 346(R) | 3.2.3 |
| Execution Act - Searches | 254(R)-255(L) | 3.5 |
| Execution creditors – PPSA | 288(R) | 5.3 |
| Executions – unsecured creditors’ remedies | 259(L-R) | 2.1 |
| Exempt distributions – OSC Rule 45–501 / NI 45–106 | 228(R)-229(L) | 2.3.2(a) |
| Exemption from Prospectus – minimum amount investor exemption – securities | 230(L–R) | 2.3.2(d) |
| Exemption on property for tax (test) – Indian Act – Aboriginal | 363(L) | 1; 1.1 |
| Exemptions – APA unjust preferences | 275(R)-276(L) | 16.2.4 |
| Exemptions – BIA payment of dividend or redemption of shares | 280(L) | 17.4.4 |
| Exemptions – Fraudulent Conveyances Act | 273(R)-274(L) | 15.5 |
| Exemptions – prospectus requirement | 228(R) | 2.3.2 |
| Exemptions from prospectus exemptions – accredited investor exemption | 230(L) | 2.3.2(c) |
| Exemptions from prospectus requirement | 228(R) | 2.3.2 |
| Exemptions from registration – securities | 226(L-R) | 2.2 |
| Exemptions from the prospectus requirement – employee exemptions | 231(L) | 2.3.2(f) |
| Exemptions from the prospectus requirement – informational disclosure | 230(R) | 2.3.2(e) |
| Exemptions to BIA s. 244 notice | 298(R)– 299(L) | 19.1.3 |
| Existing goods – sale of goods | 337(R) | 2.2 |
| Export – articles of continuance require special resolution | 210(R)- 211(L-R) | 5.2 |
| Express terms – contract of sale – seller’s conditions and warranties | 339(L) | 3.1.2(a) |
| Extra-Provincial Corporations Act – Corporations | 167(L) | 2.1 |
| F | | |
| Factor – title to goods – sale of goods | 338(L) | 3.1.1(a) |
| FCA – “conveyance” | 273(L) | 15.1 |
| FCA – badges of fraud | 273(R) | 15.4 |
| FCA – concurrent intent – exemption | 274(L) | 15.5(b) |
| FCA – conveyance definition | 273(L) | 15.2 |
| FCA – differences between FCA and APA – claiming before or after transaction | 274(R)-275(L) | 16.1.1 |
| FCA – exemptions | 273(R)-274(L) | 15.5 |
| FCA – Fraudulent Conveyances Act | 273(L)-274(R) | 15 |
| FCA – good consideration – exemption | 274(L) | 15.5(a) |
| FCA – good faith – exemption | 274(L) | 15.5(b) |
| FCA – good faith and the concurrent intent - exemption | 274(L) | 15.5(b) |
| FCA – intent to defraud | 273(R) | 15.4 |
| FCA – limitation period | 274(R) | 15.8 |
| FCA – meaning of "property" | 273(L-R) | 15.3 |
| FCA – meaning of “conveyance” | 273(L) | 15.2 |
| FCA – personal property | 273(L-R) | 15.3 |
| FCA – proper parties – “creditors or others” | 274(R) | 15.7 |
| FCA – property – tools of the trade | 273(L-R) | 15.3 |
| FCA – property definition | 273(L) | 15.3 |
| FCA – real property | 273(L) | 15.3 |
| FCA – remedy – transfer is void | 274(L-R) | 15.6 |
| FCA – required elements of a fraudulent conveyance | 273(L) | 15.1 |
| FCA – tools of the trade | 273(L-R) | 15.3 |
| Federal Skilled Worker Program – permanent residence – foreign workers | 335(R) | 16.2.1 |
| Federally incorporated - Corporations | 167(L) | 2.1 |
| Felker v Cunningham – disclosure of employee intentions | 315(R) | 2.2 |
| Fiduciary employees | 315(R) | 2.2 |
| Fiduciary employees – determining status | 315(R) | 2.2.1 |
| Fiduciary employees – post–employment | 315(R)–316(L) | 2.2.2 |
| Final Prospectus – s. 56 of Act | 228(L) | 2.3.1 |
| Finality – power of sale, judicial sale and foreclosure | 311(R) | 23.2.3(c)(vi) |
| Financial instruments – HST implications – purchase and sale of a business | 406(R) | 4.4.5 |
| Financing lease – PPSA applies | 288(L–R) | 5.2 |
| Financing statement – registration periods | 241(L) | 3.3.4 |
| Financing statement (PPSA) | 239(L-R) | 3.1 |
| Financing statements – maintaining perfection | 242(L) | 3.6 |
| Financing statements (PPSA) – registration period exemption for consumer goods | 241(L) | 3.3.4 |
| Financing statements registration – registration periods | 241(L) | 3.3.4 |
| Financing statements registration (PPSA)– collateral classification and description | 240(R)-241(L) | 3.3.3 |
| Financing statements registration (PPSA)–avoiding errors | 240(R)-241(L) | 3.3.3 |
| Financing statements registration (PPSA)–debtor name | 240(L–R) | 3.3.2 |
| First meeting – Directors - Corporation | 171(L-R) | 4.6 |
| First meeting of creditors – bankruptcy | 264(R)-265(L) | 7.1 |
| First Nations – privacy law – PIPEDA application | 362(L) | 6 |
| First Nations goods and services tax (FNGST) – Aboriginal | 365(L) | 1.7 |
| First to attach rule – PPSA priorities | 284(R) | 5.1.3 |
| First to perfect rule – perfection by registration versus perfection by possession – PPSA priorities | 284(R) | 5.1.2 |
| First to register rule – PPSA priorities | 284(L–R) | 5.1.1 |
| Fixed and floating charges | 238(R) | 2.6.3 |
| Fixed charge – bankruptcy | 238(R) | 2.6.1; 2.6.3 |
| Fixed rate – Canadian dollar loans | 234(R) | 1.3.1(f)(i) |
| Fixed–term employee – dismissal | 321(L) | 4.1.4 |
| Fixed–term employment contract | 313(L) | 1.2 |
| Fixtures – always subordinate to, PPSA s. 34(2) | 286(L–R) | 5.1.7(a) |
| Fixtures – PPSA | 252(L) | 3.1.5 |
| Fixtures – PPSA test | 252(L) | 3.1.5 |
| Fixtures – secured creditor priorities - special priority rules | 286(L–R) | 5.1.7(a) |
| Fixtures – special notice required, PPSA s. 34(5) | 303(L) | 22.1.4 (e)(v) |
| Fixtures and accessions – special notice of removal (PPSA) | 303(L) | 22.1.4 (e)(v) |
| Floating charge – bankruptcy | 238(R) | 2.6.1; 2.6.3 |
| Floating charge – crystallization | 238(R) | 2.6.3 |
| Floating or variable rate – Canadian dollar loans | 234(R) | 1.3.1(f)(i) |
| FNGST (First nations goods and services tax) – Aboriginal | 365(L) | 1.7 |
| Force majeure – time of delivery – sale of goods | 341(L) | 3.1.3(b) |
| Foreclosure – consumer goods – PPSA | 301(L) | 21 |
| Foreclosure – PPSA – security enforcement | 301(L) | 21 |
| Foreign Nationals – business immigration | 332(L) | 16.1.1 |
| Foreign workers – Admissibility issues | 336(L) | 17 |
| Foreign Workers – Temporary vs. Permanent – business immigration | 331(R) | 16 |
| Foreign Workers – work permit exceptions | 332(L) | 16.1.1 |
| Form 10 – articles of dissolution | 219(L–R) | 9.1 |
| Form of information – personal information | 358(R) | 2.2.1(c) |
| Form T2057 – rollover election – due date | 208(L–R) | 3.7.5 |
| Forum selection – sale of goods | 348(R) | 3.3.9 |
| Four–year cap – temporary foreign workers | 334(L) | 16.1.2 (a) |
| Franchise legislation – Arthur Wishart Act | 355(L) | 7.1 |
| Franchise legislation – exemptions | 355(R) | 7.2 |
| Franchise legislation – sale of goods | 355(L)– 356(R) | 7 |
| Franchise, scope of – sale of goods | 355(L) | 7.1 |
| Franchises and licenses | 114(R)  115(R) | 6  6.1 |
| Franchises and licenses - disclosure - AWA - Arthur Wishart Act (Franchise Disclosure) | 115(L) | 6.1 |
| Franchises and licenses – franchisee legal recourse – fiduciary duty, restrictions, action for damages | 115 (R) | 6.1 |
| Franchises and licenses – tax issues | 115(R) | 6.1 |
| FRANK system – court searches | 254(L) | 3.4.2 |
| Fraudulent Conveyance Act – FCA – bankruptcy  SEE also: FCA | 273(L) | 15.2 |
| Fraudulent conveyance – APA – proper parties | 276(L) | 16.3 |
| Fraudulent conveyance – APA – required elements of a fraudulent conveyance under the APA | 274(R)-275(L) | 16.1.1 |
| Fraudulent conveyance – APA – required elements of a fraudulent conveyance under the APA – Exceptions | 275(L) | 16.1.2 |
| Fraudulent conveyance – Assignments and Preferences Act (APA)–  SEE: APA | 274(R)-276(L) | 16 |
| Fraudulent conveyance – attacking fraudulent conveyances under the APA | 274(R) | 16.1 |
| Fraudulent conveyance – elements | 273(L) | 15.1 |
| Fraudulent conveyance – exemptions – FCA | 273(R)-274(L) | 15.5 |
| Fraudulent conveyance – exemptions APA | 275(L) | 16.1.2 |
| Fraudulent conveyance – intent and the “badges of fraud” FCA | 273(R) | 15.4 |
| Fraudulent conveyance – limitation period FCA | 274(R) | 15.8 |
| Fraudulent conveyance – proper parties – FCA – “creditors or others” | 274(R) | 15.7 |
| Fraudulent conveyance – remedy FCA | 274(L-R) | 15.6 |
| Fraudulent Conveyance Act – “property” | 273(L-R) | 15.3 |
| Fraudulent Conveyances Act (FCA)–  SEE: Unsecured creditors – FCA; FCA | 273(L)-274(R) | 15 |
| Fraudulent conveyances and preferences and transfers at undervalue –  SEE: FCA | 272(L)-282(R) | Part II |
| Fraudulent conveyances, fraudulent preferences, reviewable transactions and other transactions subject to attack by creditors | 272(L)-282(R) | Part II |
| Fraudulent intent – BIA – transfers at undervalue | 278(R) | 17.3.4 |
| Freed–up losses – loss carryforwards – tax issues – share purchase | 413(L-R) | 5.2.5(b) |
| Full consideration – Corporations - Shares | 169(L) | 3.5 |
| Fundamental Changes – Shareholder approval - Corporations | 180(L) | 4.2.4 |
| Future goods – sale of goods | 337(R) | 2.2 |
| Future oriented financial information restriction (FOFI)–prospectus | 230(R)-231(L) | 2.3.2(e) |
| G | | |
| Garnishment – insolvency – Aboriginal | 366(L) | 2.3 |
| Garnishment – unsecured creditor remedy | 259(R) | 2.2 |
| General anti-avoidance rule (GAAR) - tax | 151(L)  159(R) | Gloss.  2.5.2 |
| General assignment of accounts receivable | 237(L) | 2.3 |
| General security agreement | 236(L)-237(L) | 2.2 |
| General Security agreement – general overview | 236(L) | 2.2.1 |
| General security agreement – real property interests | 236(L–R) | 2.2.2 |
| General security agreement – representations, warranties and covenants | 236(R)-237(L) | 2.2.3 |
| Going private transactions – “participating security” | 217(R) | 8 |
| Going private transactions – amalgamation squeeze–out | 217(R) | 8 |
| Going private transactions – controlling shareholder | 217(R) | 8 |
| Going private transactions – dissent rights | 218(L-R) | 8 |
| Going private transactions – income tax implications | 217(R)-218 (L) | 8 |
| Going private transactions – independent valuator – securities | 218(L) | 8 |
| Going private transactions – management information circular | 218(L) | 8 |
| Going private transactions – minority shareholders | 217(R) | 8 |
| Going private transactions – share consolidation arrangement | 217(R) | 8 |
| Good consideration – FCA – exemptions | 274(L) | 15.5(a) |
| Good faith – collective bargaining | 328(L) | 11 |
| Good faith and the concurrent intent – FCA – exemptions SEE: FCA | 274(L) | 15.5(b) |
| Good–faith buyer – title to goods – sale of goods | 338(L) | 3.1.1(a) |
| Goodwill – | 399(L)–400(R) | 4.3.7 |
| Goodwill – capital gains adjustment (purchaser) – tax considerations – asset purchase | 400(L-R) | 4.3.7(b)(ii) |
| Goodwill – capital gains adjustment (vendor) – tax considerations – asset purchase | 399(L)–400(L) | 4.3.7(b)(i) |
| Goodwill (definition) – asset purchase – purchase and sale | 399(L) | 4.3.7(a) |
| Goodwill and related assets – asset purchase – purchase and sale | 399(L)–400(R) | 4.3.7 |
| Grant of security/assignment of inventory – security on all property of specified kinds | 242(R) | 4.4 |
| Grant of security/assignment of inventory – security on particular property | 242(R) | 4.4 |
| Grid note – evidence of a loan – debt financing | 234(L) | 1.3.1(b) |
| GSA – General security agreement  SEE: General Security Agreement | 236(L)-237(L) | 2.2 |
| GST – Aboriginal – application | 364(R); 365(L) | 1.6; 1.7 |
| Guarantees | 243(R)-244(R) | 5 |
| Guarantees - Guarantors – individual, special considerations and independent legal advice | 244(L) | 5.5 |
| Guarantees - Guarantors – special considerations relating to individual guarantors | 244(L) | 5.5 |
| Guarantees – confirmations of guarantees, material variation in risk | 244(L-R) | 5.6 |
| Guarantees – definition | 243 (R) | 5.1 |
| Guarantees – guarantor defences | 243(R) | 5.4 |
| Guarantees – requirement to register under PPSA | 244(R) | 5.7 |
| Guarantees – types of | 243(R) | 5.2 |
| Guarantees – types of – secured and unsecured guarantees | 243(R) | 5.2.2 |
| Guarantees – types of – unlimited and limited guarantees | 243(R) | 5.2.1 |
| Guarantees – types of guarantors | 243(R) | 5.3 |
| Guarantor defences | 243(R) | 5.4 |
| Guarantors – individual, types of | 243(R) | 5.3 |
| Gull bay development corporation v. R – tax status of aboriginal corporation | 367(R) | 3.4 |
| H | | |
| Hard bargaining – collective bargaining | 328(L) | 11 |
| Hare v. Hare – limitation period – demand promissory notes | 246(L) | 8.2 |
| Harmonized sales tax – application – purchase and sale of a business | 406(R)–407(R) | 4.4.5 |
| Harmonized sales tax – definition of – purchase and sale of a business | 406(R) | 4.4.5 |
| Harmonized sales tax – input tax credits –purchase and sale of a business –taxable supply | 407(L) | 4.4.5 |
| Harmonized Sales Tax (HST) – wind–up | 223(R)-224(L) | 9.5 |
| Harmonized sales tax (purchase and sale) | 406(R)–407(R) | 4.4.5 |
| Highway Traffic Act – repairs of vehicles | 296(R) | 16 |
| Honda Canada v Keays – termination of employment | 320(L) | 4 |
| HST – Aboriginal – exemptions | 364(R) | 1.6 |
| HST – assets vs shares – tax considerations – purchase and sale | 392(R) | 3.2.5 |
| HST – consulting agreements – asset purchase | 405(R) | 4.4.3(b) |
| HST – filings – registrations – purchase and sale | 418(L) | 9.8 |
| HST – joint election – goodwill – asset purchase | 400(R) | 4.3.7(c) |
| HST – purchase price deferral – asset purchase | 406(R)–407(R) | 4.4.5 |
| HST – tax considerations – accounts receivable – asset purchase | 398(L–R) | 4.3.4(c) |
| HST implications – election – Excise Tax Act s. 167 – asset purchase | 407(L) | 4.4.5 |
| HST implications – financial instruments – purchase and sale of a business | 406(R) | 4.4.5 |
| HST implications – purchase and sale of a business – asset purchase transaction | 407(L) | 4.4.5 |
| HST implications – purchase and sale of a business – share purchase transaction | 407(L) | 4.4.5 |
| HST implications – tangible personal property (TPP) – asset purchase | 407(L) | 4.4.5 |
| HST implications – taxable supply – asset purchase | 406(R)–407(R) | 4.4.5 |
| Human Rights – Employer obligations | 317(L–R) | 3.2.2 |
| Human Rights Code | 317(L–R) | 3.2.2 |
| I | | |
| ICA (Investment Canada Act) – purchase and sale –applicability of | 415(L-R) | 6 |
| Identifiable – definition – personal information | 358(R) | 2.2.1(b) |
| Identifying purpose – principles of personal information protection | 360(L) | 4.2 |
| Immigration and Refugee Protection Act – business immigration | 331(L) | 15 |
| Immigration and Refugee Protection Regulations – business immigration | 331(L) | 15 |
| Imperial Sheet Metal v Landry – fiduciary employee status | 315(R) | 2.2.1 |
| Implied subordination – changing secured creditor priorities | 294(L) | 10.2 |
| Implied terms – necessary implication – sale of goods | 339(R) | 3.1.2(b) |
| Implied terms – seller’s conditions and warranties – sale of goods | 339(R) | 3.1.2(b) |
| Implied terms – statutory – sale of goods | 339(R) | 3.1.2(b) |
| Import continuance from another jurisdiction | 210(L–R) | 5.1 |
| In transitu – unpaid seller’s lien | 349(R)– 350(L) | 4.1 |
| Income tax aspects - aspects of winding up and dissolution of Canadian corporation | 220(R)-221(L) | 9.4 |
| Income Tax - Federal income taxes | 155(L) | 1.1 |
| Income Tax - Assessment of income tax returns – Appeal process - Objections | 157(R) – 158(R) | 2.4 – 2.4.5 |
| Income tax – aboriginal – corporations – exemptions | 367(R) | 3.4 |
| Income tax – Aboriginal – employment income | 363(R) | 1.2 |
| Income tax – accounts receivable – asset purchase – section 22 election | 397(R)–398(L) | 4.3.4(b)(iii) |
| Income Tax – Admin and enforcement – Civil Penalties | 164(R) | 3.7 |
| Income Tax – Admin and enforcement – Civil Penalties - Canada v Guindon | 164(R) | 3.7 |
| Income Tax – Admin and enforcement – Collection proceedings | 161(L) | 3.1 |
| Income Tax – Admin and enforcement – Collection proceedings – “jeopardy assessment” | 161(R) | 3.1 |
| Income Tax – Admin and enforcement – Demand for info – McKinlay Transport Limited v R. | 162(L) | 3.2.2 |
| Income Tax – Admin and enforcement – Demand for info – MNR v RBC Life Insurance Company | 162(R – L) | 3.2.2 |
| Income Tax – Admin and enforcement – Demand for info – Redeemer Foundation v MNR | 161(R) | 3.2.2 |
| Income Tax – Admin and enforcement – Demands for info | 161(R) | 3.2.2 |
| Income Tax – Admin and enforcement – Director’s Liability | 164(L) | 3.6 |
| Income Tax – Admin and enforcement – Director’s Liability - Bekesinski v R | 164(L) | 3.6 |
| Income Tax – Admin and enforcement – International money transfers and rewards for international tax evasion information | 163(L) | 3.2.3 |
| Income Tax – Admin and enforcement – Investigations | 161(R) | 3.2 |
| Income Tax – Admin and enforcement – Offences | 163(R) | 3.5 |
| Income Tax – Admin and enforcement – Reportable transactions | 163(R) | 3.2.4 |
| Income Tax – Admin and enforcement – Search and seizure | 163(R) | 3.3 |
| Income Tax – Admin and enforcement –Solicitor-client privilege | 163(R) | 3.4 |
| Income Tax – Administration and enforcement | 161(L) | 3 |
| Income tax – amalgamations – deemed year end | 213(R) | 6.2.1 |
| Income Tax – arrangements and reorganizations | 216(L–R) | 7.2 |
| Income Tax – Assessment of income tax returns | 156(R) | 2.2 |
| Income Tax – Assessment of income tax returns - Appeal process - Appeals | 158(R) | 2.5 |
| Income Tax – Assessment of income tax returns - Appeal process – Burden of proof | 159(L) | 2.5.2 |
| Income Tax – Assessment of income tax returns - Appeal process – informal procedure | 159(R) – 160(L) | 2.5.3 (a) |
| Income Tax – Assessment of income tax returns - Appeal process – general procedure | 160(L) | 2.5.3. (b) |
| Income Tax – Assessment of income tax returns – Appeal process – Burden of proof – Canada v Spruce Credit Union | 159(R) | 2.5.2 |
| Income Tax – Assessment of income tax returns – Appeal process – Reference [of a question] | 160(R) | 2.5.4 |
| Income Tax – Assessments and appeals | 156(R) | 2 |
| Income tax – asset purchase – tax considerations | 393(L) | 4.2 |
| Income tax – assets vs shares – tax considerations – purchase and sale | 390(R) | 3.2 |
| Income Tax – Corporations Tax Act (CTA) – provincial | 155(R) | 1.2 |
| Income tax – dissolution | 219(L–R) | 9.1 |
| Income tax – filings – registrations – purchase and sale | 418(L) | 9.7 |
| Income Tax – Income Tax Act (ITA) –provincial | 155(R) | 1.2 |
| Income Tax – Income Tax Act (ITA) and Regs - federal | 155(L) | 1.1 |
| Income tax – inventories (sale of) – ITA s. 23 – asset purchase | 394(R) | 4.3.1(b)(i) |
| Income Tax – Provincial income taxes | 155(R) | 1.2 |
| Income Tax – Provincial income taxes –filing appeals and objections | 155(R) | 1.2 |
| Income Tax – Reassessment of income tax returns | 156(R) | 2.3 |
| Income Tax – Returns – Deceased individual, trust, or estate | 156(R) | 2.1.3 |
| Income Tax – TCCA- Tax Court of Canada Act | 159(R) | 2.5.3 |
| Income Tax –Returns | 156(R) | 2.1 |
| Income tax considerations - reduction in stated capital – corporate changes | 200(R) | 1.3.2(b) |
| Income tax implications – going private transactions | 217(R)-218(L) | 8 |
| Income tax planning – minimizing tax on the sale – share purchase | 413(R)–415(L) | 5.3 |
| Incoterms 2010 – place of delivery – sale of goods | 340(R) | 3.1.3(a) |
| Increase in authorized capital – corporate characteristics – corporate changes | 203(L) | 1.3.5 |
| Increase in authorized capital – corporate characteristics – corporate changes | 203(L) | 1.3.5 |
| Increase in stated capital – corporate considerations – corporate changes | 202(R) | 1.3.4(a) |
| Increase in stated capital – tax considerations - corporate changes | 202(R)-203(L) | 1.3.4(b) |
| Indebtedness for borrowed money – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Indemnity agreement – bank guarantees (debt financing) | 235(R) | 1.3.4 |
| Independent Contractor – Test | 313(L) | 1.1 |
| Independent legal advice – individual guarantor | 244(L) | 5.5 |
| Independent valuation of securities – going private transactions | 218(L) | 8 |
| Indian Act – s. 87 – taxation issues | 363(L) | 1 |
| Indian Act – s. 90 – deeming provision – “situated on a reserve” | 364(L) | 1.3 |
| Indian Act – tax exemptions –  SEE: aboriginal | 363(L) | 1 |
| Indirect holding system | 237(R)-238(L) | 2.5 |
| Individual access – principles of personal information protection – privacy law | 361(R) | 4.9 |
| Individual guarantors – special considerations | 244(L) | 5.5 |
| Informational disclosure – prospectus exemption | 230(R) | 2.3.2(e) |
| Initial bankruptcy event – BIA – bankruptcy | 277(R) | 17.2.6 |
| Injunctive relief – employer remedies | 325(L) | 6.4 |
| Input tax credit (ITC) – assets vs shares – tax considerations – purchase and sale –HST | 406(R)–407(R) | 4.4.5 |
| Insolvency – Aboriginal | 365(L) | 2 |
| Insolvency – definition - APA | 275(L) | 16.1.1 |
| Insolvent “person” –definition - bankruptcy | 262(L) | 5.2 |
| Insolvent person – BIA – preferences – definition | 277(L) | 17.2.3 |
| Inspectors – bankruptcy | 265(R)-266(L) | 7.4 |
| Inspectors – bankruptcy – conflicts with inspectors’ directions | 266(L) | 7.4.3 |
| Inspectors – bankruptcy – first meeting | 265(R)-266(L) | 7.4.1 |
| Inspectors – bankruptcy – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Insurance – lenders in secured transactions | 245(L) | 7.3 |
| Insurance (provisions) – sale of goods | 347(R) | 3.3.2 |
| Intangible assets – goodwill – asset purchase – purchase and sale | 399(L)–400(R) | 4.3.7 |
| Intangible assets – jurisdiction of registration – perfecting security | 239(R) | 3.2 |
| Integration clause – sale of goods | 348(L) | 3.3.5 |
| Intellectual property – other searches | 255(L-R) | 3.7 |
| Intellectual property – purchase and sale | 398(R)–399(L) | 4.3.6 |
| Intellectual property – tax considerations – asset purchase – purchase and sale | 398(R)–399(L) | 4.3.6(b) |
| Intellectual property rights (provisions) – sale of goods contract | 347(R) | 3.3.4 |
| Intent to defraud – Fraudulent Conveyances Act – badges of fraud | 273(R) | 15.4 |
| Intention to prefer – BIA – preferences | 276(R)-277(L) | 17.2.2 |
| Intention to take security – Bank Act – s. 427 – notice | 242(R) | 4.3 |
| Inter–creditor agreement (PPSA) | 293(L–R)–294(L) | 10.1 |
| Interest – tax considerations – purchase price – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Interest – tax considerations – purchase price – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Interest Act – overdue payments – sale of goods | 346(L) | 3.2.2(c) |
| Interest Act – s.4 annual rate requirement – debt financing | 234(R)–235(L) | 1.3.1(f)(iii) |
| Interest Act – s.4 annual rate requirement – LIBOR | 234(R)-235(L) | 1.3.1(f)(iii) |
| Interest on overdue payments – sale of goods | 346(L) | 3.2.2(c) |
| Interest rate alternatives – debt financing | 234(R)–235(L) | 1.3.1(f) |
| Interest rates – annual rate requirement under Interest Act | 234(R)-235(L) | 1.3.1(f)(iii) |
| Interest rates – US base rate – US dollar loans | 234(R) | 1.3.1(f)(ii) |
| Interim order for possession – security enforcement | 300(R) | 20.3 |
| Interim receivers – BIA s. 46 | 269(R)-270(L) | 12 |
| Interim receivers – powers of the interim receiver – security enforcement | 299(R) | 19.3.3 |
| Interim receivers – pre–conditions to appointment | 299(R) | 19.3.2 |
| Interim receivers – security enforcement | 299(R) | 19.3 |
| Interlocutory injunction – employer remedies | 325(L) | 6.4 |
| International Commercial Arbitration Act – sale of goods | 349(L) | 3.3.11 |
| International Financial Reporting Standards (IFRS) – Corporations | 179(R) | 4.2.3 |
| International Sale of Goods Act - Domestic and international sale of goods | 337(L) | 2.1 |
| Intra–company transferees – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Inventories – | 394(L–R) | 4.3.1 |
| Inventories – assets to be acquired – asset purchase | 394(L-R) | 4.3.1 |
| Inventories – HST/ETA – tax considerations – asset purchase | 394(R) | 4.3.1(b)(iii) |
| Inventory – Grant of security/assignment of inv. | 242(R) | 4.4 |
| Inventory – holdback – asset purchase – purchase and sale | 394(L) | 4.3.1(a) |
| Inventory – PMSI collateral | 285(L–R)–286(L) | 5.1.6 |
| Inventory – seller’s security for payment – sale of goods | 351(L) | 4.3.2 |
| Investment and interest income – income tax – aboriginal | 364(R) | 1.5 |
| Investment Canada Act (ICA) – purchase and sale | 415(L-R) | 6 |
| Investment contract – Pacific Coast Coin Exchange of Canada v. OSC | 226(L) | 2.1 |
| Investment contract – securities | 225(R)–226(L) | 2.1 |
| Investment Property – definition | 241(L) | 3.4 |
| Investment property – perfection of security interest – PPSA | 241(L–R) | 3.4 |
| Investment property – special priority rules | 287(L–R) | 5.1.8 |
| Invitation letter – business visitor – business immigration | 332(L) | 16.1.1 |
| Involuntary bankruptcy - acts of bankruptcy | 262(R) | 5.3.2 |
| Involuntary bankruptcy – strategic bankruptcy | 262(L–R) | 5.3.1 |
| Involuntary bankruptcy and the bankruptcy application | 262(L)-263(L) | 5.3 |
| Irreparable harm – injunctive relief – employer remedies | 325(L) | 6.4 |
| Irrevocable documentary letter of credit – bills of lading – sale of goods | 343(L) | 3.1.3(d) |
| Irrevocable documentary letter of credit – payment – sale of goods | 345(L) | 3.2.2(b) |
| Issuing bank – payment (L/C) – sale of goods | 345(L) | 3.2.2(b) |
| ITC (Input tax credit) – assets vs shares – tax considerations – purchase and sale–HST | 406(R)–407(R) | 4.4.5 |
| J | | |
| Joint ventures | 114(L) | 5 |
| Joint ventures – aboriginal – business vehicles | 367(L) | 3.3 |
| Judgment currency – opinions | 256(R) | 7.4 |
| Judgments and executions – distinction from secured creditors | 259(R)-250(L) | 2.4 |
| Judgments and executions – unsecured creditors | 259(L-R) | 2.1 |
| Judicial determination of priority | 296(L) | 11.2 |
| Judicial exemption order – Bulk Sales Act | 281(L-R) | 18.1.6 |
| Judicial sale – remedy of Mortgage Act security | 310(R) | 23.2.3 |
| Jurisdiction – import continuance from another | 210(L–R) | 5.1 |
| Jurisdictional considerations – perfecting PPSA security | 239(R) | 3.2 |
| Just Cause – dismissal | 321(R) | 4.2.1 |
| K | | |
| Key man insurance – asset purchase considerations – purchase and sale | 393(L) | 4.1 |
| Key provisions – sale of goods | 338(L) | 3 |
| L | | |
| Labour and employment liabilities of trustees–in–bankruptcy | 267(L) | 8.1 |
| Labour issues – general receiver liability | 306(R)– 308(L) | 22.3.2 |
| Labour issues – receiver’s statutory protections | 307(R) | 22.3.2 (d) |
| Labour market opinion – corporate restructuring | 332(L)–335(L) | 16.1.2 |
| Labour market opinion – exemptions | 332(L)–335(L) | 16.1.2 |
| Labour market opinion – requirements | 332(L)–335(L) | 16.1.2 |
| Labour market opinion – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Labour Relations Act – employee considerations – asset purchase | 402 (R)-403(L) | 4.3.9(c) |
| Labour Relations Act – receiver | 307(L) | 22.3.2 (c) |
| Land – registrations – purchase and sale | 418(L) | 9.3 |
| Land and building – | 394(R)–395(R) | 4.3.2 |
| Land and building – asset purchase – environmental liabilities | 394(R)–395(L) | 4.3.2(a) |
| Land and building – asset purchase – purchase and sale | 394(R)–395(R) | 4.3.2 |
| Land Registration Reform Act – enforcing mortgage security | 310(L) | 23.2 |
| Land transfer tax – asset purchase – purchase and sale | 410(R) | 4.4.6 |
| Land transfer tax – power of sale, judicial sale and foreclosure | 311(R) | 23.2.3(c)(vii) |
| Land transfer tax (LTT) – winding–up | 223(R)-224(L) | 9.5 |
| Landlord – Bank Act s. 427 | 243(L) | 4.6 |
| Landlord – impact of bankruptcy on right to terminate lease | 293(L) | 9.3.3 |
| Landlord – priorities – right of distress | 291(R)–292(L) | 9.1 |
| Landlord – reversal of priority of landlord’s right of distress | 292(R) | 9.3.2 |
| Landlord – right of distress – Bank Act security interest | 291(R)–292(L) | 9.1 |
| Landlord – right of distress – Commercial Tenancies Act | 291(R)–292(L) | 9.1 |
| Landlord – right of distress – reversal of priority | 292(R) | 9.3.2 |
| Landlord – right of distress – termination of leases | 292(R) | 9.2 |
| Landlord – right of distress (seize / sell tenant assets) | 291(R)–292(L) | 9.1 |
| Landlord – termination of leases | 292(R)–293(L) | 9.2; 9.3.3 |
| Landlord – waiver of distress from landlord | 291(R)–292(L) | 9.1 |
| Landlord Priorities – effect of bankruptcy - Secured Creditors’ – Priority | 292(R) | 9.3.1 |
| Landlord right of distress – Commercial Tenancies Act | 292(L) | 9.1 |
| Lease – assignment on bankruptcy | 269(L) | 10.2 |
| Lease – bankruptcy – impact of bankruptcy on landlord’s right to terminate | 293(L) | 9.3.3 |
| Lease – election to retain – bankruptcy | 269(L) | 10.2 |
| Lease – equipment leases – PPSA | 288(L–R) | 5.2 |
| Lease – right to assign – bankruptcy | 269(L) | 10.2 |
| Lease – sale–leaseback | 285(L) | 5.1.6 |
| Leased premises – bankruptcy | 268(R)- 269(L) | 10.1 |
| Leased premises – bankruptcy – occupation rights | 268(R)- 269(L) | 10.1 |
| Leased premises – disclaimer of leases in bankruptcy | 269(L) | 10.3 |
| Leased premises – occupation rights – bankruptcy | 268(R)- 269(L) | 10.1 |
| Leases – registrations – purchase and sale | 418(L) | 9.4 |
| Leave to lift stay – bankruptcy – stay of proceedings | 264(R) | 6.2 |
| Legal insolvency | 275(L) | 16.1.1 |
| Legal opinions – content of sub-opinions | 255(R)-256(L) | 6 |
| Legal opinions – scope and structure of opinion | 255(R)-256(L) | 6 |
| Legal opinions (general) –  SEE: opinions | 255(R) | 5 |
| Legal set–off – sale of goods provisions | 347(L) | 3.3.1 |
| Legislation Act – Ontario – s.92(1) | 173(L) | 6.3 |
| Lender notification of debtors – general assignment of accounts receivable – | 237(L) | 2.3 |
| Letter of credit (L/C) – payment – sale of goods | 345(L) | 3.2.2(b) |
| Letters of credit – debt financing | 235(L–R) | 1.3.3 |
| Letters of intent – purchase and sale | 389(R) | 2 |
| Liabilities not ordinarily assumed – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Liability – receiver – for environment | 308(L)– 309(L) | 22.3.3 |
| Liability – receiver – for environment – protections from personal liability | 308(R) | 22.3.3 (b) |
| Liability – receiver – for labour | 306(R)– 308(L) | 22.3.2 |
| LIBOR – US dollar loans – interest rates | 234(R) | 1.3.1(f)(ii) |
| Licences and permits – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Licensing requirements – securities  SEE: registration | 226(L–R) | 2.2 |
| Liens – bankruptcy | 297(R) | 17.4 |
| Liens – enforcement of security | 297(R)–298(L) | 18 |
| Liens – non–possessory – amount of lien | 297(L–R) | 17.3 |
| Liens – non–possessory lien | 297(L) | 17.2 |
| Liens – possession of articles (tangible property not fixture) | 296(R) | 15 |
| Liens – possessory lien | 296(R) | 17.1 |
| Liens – RSLA | 296(R) | 17 |
| Liens and encumbrances – representations and covenants – general security agreement | 236(R) | 2.2.3 |
| Liens and encumbrances – title to goods –sale of goods | 338(R) | 3.1.1(b) |
| Limitation period – APA – unjust preferences | 276(L) | 16.5 |
| Limitation period – Fraudulent Conveyances Act | 274(R) | 15.8 |
| Limitation periods | 245(R)-247(R) | 8 |
| Limitation periods – acknowledgements and renewals of limitation periods | 246(R)-247(R) | 8.4 |
| Limitation periods – automatic acknowledgements | 246(R)-247(L) | 8.4.2(a);8.4.2(b |
| Limitation periods – automatic renewal of limitation period – borrower performance | 246(R)-247(L) | 8.4.2(b) |
| Limitation periods – automatic renewal of limitation period – part payment | 246(R) | 8.4.2(a) |
| Limitation periods – basic limitation period | 245(R) | 8.1.1 |
| Limitation periods – BIA – preferences | 278(L) | 17.2.8 |
| Limitation periods – demand loans/notes | 246(L) | 8.2 |
| Limitation periods – demand promissory notes – Hare v. Hare | 246(L) | 8.2 |
| Limitation periods – guarantees | 247(R) | 8.4.4 |
| Limitation periods – limitations act – general | 246(R) | 8.4.1 |
| Limitation periods – no contracting out – s. 22 limitations act | 247(R) | 8.5 |
| Limitation periods – no contracting out – secured transactions | 247(R) | 8.5 |
| Limitation periods – preferences under BIA | 278(L) | 17.2.8 |
| Limitation periods – term loans – debt financing | 246(L-R) | 8.3 |
| Limitation periods – transitional provisions / application | 245(R) | 8.1.3 |
| Limitation periods – ultimate limitation period | 245(R) | 8.1.2 |
| Limitation periods – written acknowledgements | 247(L–R) | 8.4.3 |
| Limitation periods (limitations act, 2002)–debt and security claims | 245(R)-247(R) | 8 |
| Limitations – searches – bankruptcy searches | 254(R) | 3.4.4 |
| Limitations Act – impact on debt financing and securities | 245(R)-247(R) | 8 |
| Limitations Act – s. 22 - no contracting out | 247(R) | 8.5 |
| Limiting collection – principles of personal information protection – privacy law | 361(L) | 4.4 |
| Limiting use, disclosure, and retention – principles of personal information protection – privacy law | 361(L) | 4.5 |
| Liquidated damages – sale of goods | 344(L) | 3.1.5 |
| Liquidation - bankrupt’s assets | 268(L-R) | 9 |
| Liquidation - bankrupt’s assets – related party sale | 268(L-R) | 9.1 |
| Liquidation – bankruptcy – sale of real property | 268(R) | 9.2 |
| Liquidation – special considerations for the matrimonial home – bankruptcy | 268(R) | 9.2.2 |
| Loan arrangements, structuring (debt financing)  SEE: debt financing | 234(L)–235(L) | 1.3 |
| Loan or credit agreement | 233(R) | 1.2 |
| Locally qualified counsel – necessary for opinion | 257(L) | 7.7 |
| Location of intangible assets – perfecting PPSA security | 239(R) | 3.2 |
| Location of tangible assets – perfecting PPSA security | 239(R) | 3.2 |
| Lockouts and strikes – conciliation | 329(L)– 330(L) | 11.2 |
| Lockouts and strikes – labour law | 329(L)– 330(L) | 11.2 |
| Loss carryforwards – asset sale – assets vs shares – purchase and sale | 392(L) | 3.2.4(a)(i) |
| Loss carryforwards – change of control – tax issues – share purchase | 413(L-R)) | 5.2.5(b) |
| Low tax rate (CCPCs) – vendor preference change – assets vs shares – purchase and sale | 392(L) | 3.2.4(a)(ii) |
| Lowndes v Summit Ford Sales – reasonable notice of termination | 320(L) | 4.1.1 |
| M | | |
| Machinery – | 395(R)–395(R) | 4.3.3 |
| Machinery – CCA deduction of 30% – asset purchase | 396(L) | 4.3.3(b) |
| Machinery and depreciable property – other taxes – HST and ETA – asset purchase | 396(L–R) | 4.3.3(c) |
| Machinery and other depreciable property – asset purchase | 395(R)–396(R) | 4.3.3 |
| Management information circular – going private transaction | 218(L) | 8 |
| Mandatory mediation – discharge of individual bankrupt – bankruptcy | 271(L) | 13.2.6 |
| Material change – securities | 232(L–R) | 3 |
| Material change report – securities | 232(L–R) | 3 |
| Material variation in risk – confirmation of guarantee | 244(L-R) | 5.6 |
| Matrimonial home – bankruptcy – sale of real property | 268(R) | 9.2.2 |
| McIntyre v Hockin – Condonation | 322(L) | 4.2.3 |
| McKinlay Transport Limited v R | 162(L) | 3.2.2 |
| McKinley v BC Tel – just cause for dismissal | 321(R) | 4.2.1 |
| Meeting – Corporations - Directors – specifics | 176(R) – 177(L) | 2.7 |
| Meeting – Corporations -Directors – notice | 177(L) | 2.7 |
| Member of the public test – private issuer exemption | 229(R)-230(L) | 2.3.2(b) |
| Mercantile agent – title to goods – sale of goods | 338(L) | 3.1.1(a) |
| Merger – definition – Competition Act – purchase and sale | 415(R)-416(L) | 7.1 |
| Merger provisions–– Competition Act – purchase and sale | 415(R)-416(L) | 7.1 |
| Minimum amount investor exemption – securities | 230(L–R) | 2.3.2(d) |
| Mining act search – security searches | 255(R) | 3.7 |
| Minority shareholders – going private transactions | 217(R) | 8 |
| Minott v O’Shanter Development – reasonable notice of termination | 320(L) | 4.1.1 |
| Misrepresentation – definition | 230(L)-231(R) | 2.3.2(e) |
| Misrepresentation in offering memorandum | 230(R)-231(L) | 2.3.2(e) |
| Misrepresentation in prospectus | 228(R) | 2.3.1 |
| Mitchell v. Peguis Indian Band – insolvency – Aboriginal – paramount location test | 365(R) | 2.1 |
| MNR v RBC Life Insurance Company – income tax | 162(R-L) | 3.2.2 |
| Money laundering – regulations relating to legal counsel and legal forms | 418(R) | 10.2 |
| Money Laundering Act – compliance requirements – purchase and sale | 419(L) | 10.3 |
| Money Laundering Act – purchase and sale | 418(R) | 10.1 |
| Money laundering legislation – purchase and sale | 418(R)-419(L) | 10 |
| Money Laundering Regulations – purchase and sale – legal counsel | 418(R) | 10.2 |
| Mortgage – debt financing | 244(R) | 6 |
| Mortgages Act security – comparison of power of sale, judicial sale and foreclosure | 310(R) | 23.2.3(c) |
| Mortgages Act security – demands | 310(L) | 23.2.1 |
| Mortgages Act security – enforcement | 310(L) | 23.2 |
| Mortgages Act security – foreclosure remedies | 310(R) | 23.2.3 (b) |
| Mortgages Act security – judicial sale | 310(R) | 23.2.3(c) |
| Mortgages Act security – notice of sale | 312(L) | 23.2.4 |
| Mortgages Act security – obtaining possession | 310(R) | 23.2.3 (a) |
| Mortgages Act security – power of sale and foreclosure remedies | 310(R) | 23.2.3 (b) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – effect | 310(R) | 23.2.3(c)(i) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – notice periods and other procedures | 311(L) | 23.2.3(c)(ii) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – finality | 311(R) | 23.2.3(c)(vi) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – cost of realization remedies | 311(L) | 23.2.3(c)(iii) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – service | 311(L) | 23.2.3(c)(iv) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – deficiency after sale | 311(L) | 23.2.3(c)(v) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – land transfer tax | 311(R) | 23.2.3(c)(vii) |
| Mortgages Act security – power of sale, judicial sale and foreclosure – court approval | 311(R) | 23.2.3(c)(viii) |
| Mortgages Act security – realization remedy (selection of appropriate remedy) | 310(R) | 23.2.3 |
| Mortgages Act security – receivership of property | 312(L) | 23.2.6 |
| Mortgages Act security – receivership of property – court–appointed receiver | 312(R) | 23.2.6(b) |
| Mortgages Act security – receivership of property – privately appointed receiver | 312(L) | 23.2.6(a) |
| Mortgages Act security – receivership of property – sale by receiver | 312(R) | 23.2.6(c) |
| Mortgages Act security – remedies | 310(R) | 23.2.3 |
| Mortgages Act security – s. 244 notice | 310(L) | 23.2.2 |
| Mortgages Act security – standard of care | 312(L) | 23.2.5 |
| Mortgages Act security – standard of care of realization remedies | 310(R) | 23.2.3 |
| Mortgages over real property – real property security | 244(R) | 6 |
| Multilateral instruments – securities | 225(R) | 2 |
| Multiple security interests – one financing statement | 241(L) | 3.3.5 |
| Multiple–entry temporary resident visa – business visitor | 332(L) | 16.1.1 |
| N | | |
| Name – change of corporate name | 200(L) | 1.3.1 |
| Name change of corporation – continuance | 210(L-R) | 5.1 |
| Name search – businesses and partnerships | 250(L–R) | 2.2; 2.3 |
| National instruments – securities | 225(R) | 2 |
| Need to know test – private issuer exemption | 229(R)-230(L) | 2.3.2(b) |
| Negative pledge – implied subordination | 294(L) | 10.2 |
| Negative pledge – non–security | 245(L) | 7.2 |
| Negative pledge – PMSI exception – general security agreement | 236(R) | 2.2.3 |
| Nemo dat quod non habet – title to goods – sale of goods | 338(L) | 3.1.1(a) |
| NI 45–106 / OSC Rule 45–501 – prospectus exempt distributions | 228(R)-229(L) | 2.3.2(a) |
| No contracting out – limitation periods | 247(R) | 8.5 |
| No–board report – strikes and lockouts | 329(L)– 330(L) | 11.2 |
| Non-automatic discharge – individual bankrupt | 270(R) | 13.2.3 |
| Non-share Capital Corporations | 172(R) – 173(L) | 6.3 |
| Non–arms length relationships (tax) – share purchase from shareholder | 209(L-R) | 4 |
| Non–automatic discharge of bankrupt | 270(R) | 13.2.3 |
| Non–Canadian investor – Investment Canada Act – acquisitions – notice requirement | 415(L-R) | 6.1 |
| Non–Canadian investor – Investment Canada Act – acquisitions – purchase and sale | 415(L-R) | 6.1 |
| Non–competition agreements – asset purchase –payment of the purchase price and other consideration | 404(R)–405(L) | 4.4.3(a) |
| Non–competition agreements – payment of purchase price– asset purchase | 404(R)–405(L) | 4.4.3(a) |
| Non–competition and consulting agreements – payment of purchase price – asset purchase | 404(R)–405(R) | 4.4.3 |
| Non–competition clauses – share purchase – purchase and sale | 410(R) | 5.1.4 |
| Non–depreciable and depreciable assets – amalgamation | 215(R) | 6.2.2 |
| Non–possessory lien – requirements to obtain | 297(L) | 17.2.1 |
| Non–possessory liens – amount of lien | 297(L–R) | 17.3 |
| Non–possessory liens – bankruptcy | 297(R) | 17.4 |
| Non–possessory liens – priority | 297(L) | 17.2.2 |
| Non–possessory liens – RSLA | 297(L) | 17.2 |
| Non–PPSA Security – Secured Creditors’ – Priority | 284(L) | 4 |
| Non–resident vendor of property – asset purchase | 407(R)–407(R) | 4.4.7 |
| Non–resident vendor of property – asset purchase –– tax obligations—requirement to remit | 407(R) | 4.4.7 |
| Non–resident vendor of property – asset purchase –– tax obligations— relieving provisions | 407(R) | 4.4.7 |
| Non–resident vendor of property – asset purchase –treaty protected property | 407(R)–408(L) | 4.4.7 |
| Non–share consideration – rollover transfer | 205(L) | 3.3 |
| Notice – BIA s. 244 | 298(R) | 19.1.2 |
| Notice – mortgage security | 310(L) | 23.2.2 |
| Notice – non–compliance under PPSA | 303(R) | 22.1.4 (e)(vi) |
| Notice – power of sale, judicial sale and foreclosure | 311(L) | 23.2.3(c)(ii) |
| Notice – removal of fixtures and accessions (PPSA) | 303(L) | 22.1.4 (e)(v) |
| Notice of dispute – debtor files when petitioned into bankruptcy | 263(L) | 5.3.4 |
| Notice of garnishment – unsecured creditor | 259(R) | 2.2 |
| Notice of intention – Bank Act security s.427 – taking security | 242(R) | 4.3 |
| Notice of sale – mortgage security | 312(L) | 23.2.4 |
| Notice of termination – employees – asset purchase | 402 (L–R) | 4.3.9(b) |
| Notice of termination – reasonableness – employees | 315(L);  316(R);  320(L) | 2.1.3;  3.1.3; 4 |
| Notice of trade – securities – under accredited investor exemption | 231(L) | 2.3.2(e) |
| Notice of trade – securities – under private issuer exemption | 231(L) | 2.3.2(e) |
| Notices and policy statements – OSC – securities | 225(L) | 2 |
| Notifiable transactions – Competition Act | 416(L)-417(L) | 7.2 |
| Notifiable transactions – transaction threshold – Competition Act | 416(L)-417(L) | 7.2 |
| NUANS report – Corporations | 168(L) | 3.1 |
| Number of directors – corporate characteristics- changing number | 203(L) | 1.3.6 |
| O | | |
| OBCA – s. 184 – asset purchase – shareholder approval | 408(R) | 4.4.8 |
| Obedience, attendance, and competence – employee obligations | 314(R) | 2.1.1 |
| Obligations and duties of court–appointed receivers | 309(L–R) | 22.4 |
| Obtaining possession – Mortgages Act security | 310(R) | 23.2.3 (a) |
| Obtaining possession (enforcement of mortgage security) | 310(R) | 23.2.3 (a) |
| OCAP – First Nations – Privacy law | 362(L) | 6 |
| Occupation rights – trustee in bankruptcy | 268(R)- 269(L) | 10.1 |
| Occupational health and safety | 318(L–R) | 3.2.3 |
| Occupational health and safety – right to refuse unsafe work | 318(R)–319(L) | 3.2.3(a) |
| Offences – Income Tax | 163(R) | 3.5 |
| Offering memorandum – future–oriented financial information restriction (FOFI) | 230(R)-231(L) | 2.3.2(e) |
| Offering memorandum – time for filing with OSC | 231(L) | 2.3.2(e) |
| Office of the Privacy Commissioner – PIPEDA – privacy law | 357(L);  359(L) | 1;  3 |
| Officers – Appointment, Duties, and Responsibilities | 178(L) | 3.1 |
| Officers – Authority | 178(L) | 3.4 |
| Officers – Indemnification and insurance | 178(R) | 3.6 |
| Officers – Indoor Management Rule | 178(R) | 3.5 |
| Officers – Qualifications | 178(L) | 3.2 |
| Officers – Term of Office | 178(L) | 3.3 |
| Official receiver – bankruptcy – first meeting of creditors | 264(R)-265(L) | 7.1 |
| OL–RB – Ontario Labour Relations Board – receivers and unionized businesses | 307(L) | 22.3.2 (c) |
| OL–RB – unfair labour practices – powers & remedies | 327(R); 328(L) | 10, 10.1 |
| OLRA – Ontario Labour Relations Act – labour law | 325(R) | 8 |
| OLRB – “appropriateness” of proposed bargaining unit | 326(L) | 9.1 |
| One level of tax – vendor’s share sale – tax considerations – purchase and sale | 391(L–R) | 3.2.2(b) |
| One level of tax – vendor’s share sale – tax considerations – purchase and sale | 391(L–R) | 3.2.2(b) |
| One–year bar – union certification | 325(R) | 9 |
| Ontario Business Corporations Act (OBCA) – payment of purchase price – asset purchase – purchase and sale | 408(R) | 4.4.8 |
| Ontario Labour Relations Board – receivers and unionized businesses | 307(L) | 22.3.2 (c) |
| Ontario securities commission (OSC)  SEE: OSC | 225(L–R) | 2 |
| Open work permit – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Openness – principles of personal information protection – privacy law | 361(L) | 4.8 |
| Opinions - title to personal property and priority of security interests | 256(R)-257(L) | 7.6 |
| Opinions – agreements binding on others | 256(R) | 7.5 |
| Opinions – authenticity of documents | 256(L) | 7.1 |
| Opinions – authorization, execution and delivery | 257(R) | 8.2 |
| Opinions – content of sub-opinions | 255(R)-256(L) | 6 |
| Opinions – corporate capacity and power | 257(L) | 8.1 |
| Opinions – counsel qualifications – other laws/jurisdictions | 257(L) | 7.7 |
| Opinions – creditors’ rights | 256(L–R) | 7.3 |
| Opinions – currency of searches | 256(L) | 7.2 |
| Opinions – enforcement subject to creditors’ rights and equitable remedies | 256(L–R) | 7.3 |
| Opinions – equitable remedies | 256(L–R) | 7.3 |
| Opinions – judgment currency | 256(R) | 7.4 |
| Opinions – locally qualified counsel for other laws | 257(L) | 7.7 |
| Opinions – priority of security interests | 256(R)-257(L) | 7.6 |
| Opinions – scope and structure of an opinion | 255(R)-256(L) | 6 |
| Opinions – standard assumptions and qualifications | 256(L)-257(L) | 7 |
| Opinions – standard opinion – registration | 257(R) | 8.4 |
| Opinions – standard opinions | 257(L)-258(R) | 8 |
| Opinions – standard opinions – authorization, execution and delivery | 257(R) | 8.2 |
| Opinions – standard opinions – authorized share capital | 258(R) | 8.6 |
| Opinions – standard opinions – certificates of status/compliance | 257(L) | 8.1 |
| Opinions – standard opinions – rank of security | 258(L) | 8.5 |
| Opinions – standard opinions – valid and binding obligation enforceable in accordance with its terms | 257(R) | 8.3 |
| Opinions – title to personal property and priority of security interests | 256(R)-257(L) | 7.6 |
| Opinions – typical provision – registration | 257(R) | 8.4 |
| Opinions- general | 255(R) | 5 |
| Oppression remedy – proper parties – unsecured creditors’ remedies | 282(L-R) | 18.2.2 |
| Oppression remedy – remedies – unsecured creditors’ remedies | 282(R) | 18.2.3 |
| Oppression remedy – required elements – unsecured creditors’ remedies | 282(L) | 18.2.1 |
| Oppression remedy – unsecured creditors’ remedies | 282(L-R) | 18.2 |
| Opting out – Contracts for the International Sale of Goods (CISG) – sale of goods | 354(R)–355(L) | 6.4 |
| Orders – Competition Tribunal – Competition Act | 415(R)-416(L) | 7.1 |
| Orders available at discharge hearing – bankruptcy | 271(R) | 13.2.7 |
| Ordinary resolution – affirmation of trustee | 265(L) | 7.2 |
| Organization – definition – privacy law | 358(R) | 2.2.2 |
| OSC – Ontario Securities Commission | 225(L–R) | 2 |
| OSC – blanket rulings | 225(L) | 2 |
| OSC – multilateral instruments | 225(R) | 2 |
| OSC – national instruments | 225(R) | 2 |
| OSC – notices and policy statements | 225(L) | 2 |
| OSC – rules | 225(L–R) | 2 |
| Other assignments – registrations – purchase and sale | 417(R)-418(L) | 9.2 |
| Other Legislation – Unsecured creditors rights and remedies  SEE: Bulk Sales Act | 280(L)-282(R) | 18 |
| Other mechanisms for lenders – enforcing borrower obligations | 245(L) | 7 |
| Other mechanisms for lenders – insurance | 245(L) | 7.3 |
| Other mechanisms for lenders – negative pledge | 245(L) | 7.2 |
| Other mechanisms for lenders –subordination of indebtedness | 245(L) | 7.1 |
| Other provisions – sale of goods contracts | 347(L) | 3.3 |
| Other taxes – tax considerations – purchase and sale | 392(R) | 3.2.5 |
| Overdue payments – interest – sale of goods | 346(L) | 3.2.2(c) |
| Ownership (title to goods, contracts for sale of goods) | 338(L) | 3.1.1(a) |
| P | | |
| Pacific Coast Coin Exchange of Canada v. OSC – investment contract | 226(L) | 2.1 |
| Paid-up Capital (PUC) – Share Capital | 190(L-R) – 191(L) | 6 |
| Paid-up capital (PUC)- reduction in stated capital – corporate changes | 200(R) | 1.3.2(b) |
| Paid-up capital (PUC)- reduction in stated capital – private corporations | 200(R) | 1.3.2(b)(i) |
| Paid-up capital(PUC) - reduction in stated capital – public corporations | 201(L) | 1.3.2(b)(ii) |
| Paid–up capital (PUC) – limit on increase for share consideration in rollover transaction | 207(R)-208(L) | 3.7.3 |
| Paramount location test – insolvency – Aboriginal | 365(R) | 2.1 |
| Part payment of debt – acknowledgement of liability for entire debt | 246(R) | 8.4.2(a) |
| Participating security – going private transactions | 217(R) | 8 |
| Partner vs. employee – relationship | 313(R) | 1.3.2 |
| Partnership - Business Names Act – BNA (Ontario) | 121(R) | 1.2 |
| Partnership – aboriginal – business vehicles | 367(L) | 3.2 |
| Partnership – aboriginal – non–aboriginal partners | 367(L) | 3.2 |
| Partnership – general partnership – limited partnerships - LLPs | 112(R)  121 (R) | 2  1 |
| Partnership – name search | 250(R) | 2.3 |
| Partnerships - Capital contributions | 128(L) | 5.7 |
| Partnerships - general partnership – no separate legal existence | 121(R) | 1.3.1 |
| Partnerships - general partnerships - dissolution | 123(L) | 1.5 |
| Partnerships - general partnerships --Agency | 122(L) | 1.3.2 |
| Partnerships - ITA – Income Tax Act | 112(R) | 2 |
| Partnerships – BNA – Business Names Act | 121(R) | 1.2 |
| Partnerships – general partnerships -- dissolution | 123(L)  128(L) | 1.5  5.8 |
| Partnerships – general partnerships -- formation | 121(R) | 1.1 |
| Partnerships – general partnerships --duty of loyalty and good faith | 122(R) | 1.3.4 |
| Partnerships – general partnerships --liability | 122(L) | 1.3.3 |
| Partnerships – general partnerships – partnership property | 122(R) | 1.3.5 |
| Partnerships – limited liability partnerships (LLPs) | 125(R) – 126(L) | 3 |
| Partnerships – limited partnerships | 123(L) | 2 |
| Partnerships – limited partnerships - LPA - Limited Partnership Act | 123(L) | 2 |
| Partnerships – limited partnerships - LPA (Ontario) – Ontario Limited Partnership Act | 123(R) | 2.1 |
| Partnerships – limited partnerships – dissolution | 124(R) | 2.3 |
| Partnerships – Limited partnerships – formation and characteristics | 123(R) – 124(R) | 2.1-2.2 |
| Partnerships – Partnership Agreements | 127(L) | 5 |
| Partnerships – Retirement or death of a partner | 128(L) | 5.8 |
| Partnerships – taxation of partnerships | 126(L) | 4 |
| Partnerships – taxation of partnerships - “tax shelters” | 126(R) | 4 |
| Partnerships – taxation of partnerships - Business (non–capital) losses | 126(L–R) | 4 |
| Partnerships – taxation of partnerships - Capital cost allowance (CCA) | 126(L) | 4 |
| Partnerships – taxation of partnerships - Capital losses | 126(R) | 4 |
| Partnerships Act – extent of liability | 112 (R) | 2 |
| Party threshold – notifiable transactions – Competition Act | 416(L)-417(L) | 7.2 |
| Payette v Guay Inc – reasonableness of restrictive covenant – employees | 316(L) | 2.3.1 |
| Payment – sale of goods | 345(L) | 3.2.2 |
| Payment of dividend or redemption of shares, insolvency – required elements – BIA – director liability | 279(R) | 17.4.2 |
| Payment of dividend or redemption of shares, insolvency, exemptions – BIA – director liability | 280(L) | 17.4.4 |
| Payment of dividend, insolvency – required elements under BIA | 279(R) | 17.4.2 |
| Pension Benefits Act – underfunded pension deficiency claims – BIA – priority | 291(R) | 8.2 |
| Pension contribution claims – Secured Creditors’ – Priority | 291(L–R) | 8 |
| Pension contribution claims – underfunded pension deficiency claims – BIA – priority | 291(R) | 8.2 |
| Pension plans – corporate considerations – purchase and sale | 390(R) | 3.1.7 |
| Perfecting – possession – PPSA | 239(R) | 3.1 |
| Perfecting PPSA security  SEE also: PPSA Security; Securities | 239(L)-242(L) | 3 |
| Perfecting PPSA security – maintaining perfection | 242(L) | 3.6 |
| Perfecting PPSA security – registering a PPSA financing statement | 240(L)-241(L) | 3.3 |
| Perfecting PPSA security – registration – application to one or more security agreements | 241(L) | 3.3.5 |
| Perfecting PPSA security – registration – collateral classification and descriptions | 240(R)-241(L) | 3.3.3 |
| Perfecting PPSA security – registration errors | 241(R)-242(L) | 3.5 |
| Perfecting PPSA security, jurisdictional considerations | 239(R) | 3.2 |
| Perfecting PPSA security, registering, collateral classification and description | 240(R)-241(L) | 3.3.3 |
| Perfecting PPSA security, registering, debtor name | 240(L–R) | 3.3.2 |
| Perfecting PPSA security, registration, registration periods | 241(L) | 3.3.4 |
| Perfecting security – relevance of title/ownership – non–PPSA security | 284(L) | 4.1 |
| Perfecting security – relevance of title/ownership – PPSA security | 283(R)–284(L) | 3.2 |
| Perfection – security interest in investment property | 241(L–R) | 3.4 |
| Perfection by repossession | 295(L–R) | 10.4 |
| Perfection of security interest in investment property – possession | 241(L–R) | 3.4 |
| Perfection of security interest in securities – control | 241(L–R) | 3.4 |
| Perfection of security interest in securities – registration | 240(L)-241(L) | 3.3 |
| Performance and Other Bonds – Sale of Goods – provisions | 347(R) | 3.3.3 |
| Permanent establishment test – joint ventures – aboriginal | 367(L) | 3.3 |
| Permanent residence options – foreign workers | 335(L) | 16.2 |
| Permitted encumbrances – general security agreement | 236(R) | 2.2.3 |
| Person – bankruptcy – definition | 262(L) | 5.2 |
| Person who is privy – BIA – remedies – transfers at undervalue | 279(L) | 17.3.6 |
| Personal Health Information Protection Act – purchase and sale | 417(L-R) | 8 |
| Personal Information – 10 Principles of Personal Information Protection – Accountability | 360(L) | 4.1 |
| Personal Information – 10 Principles of Personal Information Protection – Identifying Purpose | 360(L) | 4.2 |
| Personal Information – 10 Principles of Personal Information Protection – Consent | 360(L) | 4.3 |
| Personal Information – 10 Principles of Personal Information Protection – Limiting Collection | 361(L) | 4.4 |
| Personal Information – 10 Principles of Personal Information Protection – Limiting Use, Disclosure, and Retention | 361(L) | 4.5 |
| Personal Information – 10 Principles of Personal Information Protection – Accuracy | 361(L) | 4.6 |
| Personal Information – 10 Principles of Personal Information Protection – Safeguards | 361(L) | 4.7 |
| Personal Information – 10 Principles of Personal Information Protection – Challenging Compliance | 361(R) | 4.10 |
| Personal Information – 10 Principles of Personal Information Protection – Openness | 361(L) | 4.8 |
| Personal Information – 10 Principles of Personal Information Protection – Individual Access | 361(R) | 4.9 |
| Personal information – disclosure – purchase and sale– PIPEDA | 417(L-R) | 8 |
| Personal information – PIPEDA – purchase and sale | 417(L-R) | 8 |
| Personal Information – privacy law – “About” | 358(L) | 2.2.1(a) |
| Personal Information – privacy law – “Commercial Activity” | 358(R) | 2.2.3 |
| Personal Information – privacy law – “Identifiable” | 358(R) | 2.2.1(b) |
| Personal Information – privacy law – “Organization” | 358(R) | 2.2.2 |
| Personal Information – privacy law – Form of Identification | 358(R) | 2.2.1(c) |
| Personal Information – privacy law – PIPEDA – definition – s.2(1) | 358(L) | 2.2.1 |
| Personal Information Protection & Electronic Documents Act (PIPEDA) – purchase and sale | 417(L-R) | 8 |
| Personal liability of receiver | 306(L) | 22.3 |
| Personal liability of receiver – environment – protections from personal liability | 308(R) | 22.3.3 (b) |
| Personal liability of receiver – labour | 306(R)– 308(L) | 22.3.2 |
| Personal liability of trustee–in–bankruptcy | 267(L)-268(L) | 8 |
| Personal property and priority of security interests (PPSA) | 256(R)-257(L) | 7.6 |
| Personal Property Security Act  SEE: PPSA Security | 235(R) | 2 |
| Personal property security act – assurance fund – monetary recourse for errors | 252(R)-253(L) | 3.1.7 |
| Personal Property Security Act (PPSA)–  SEE: “PPSA” | 283(R) | 3.1 |
| PIPEDA – 10 principles – Privacy Law | 357(L);  359(R) | 1;  4 |
| PIPEDA – 10 principles of personal information protection | 359(R) | 4 |
| PIPEDA – Breaches of Security Safeguards – Privacy Law | 361(R) | 5 |
| PIPEDA – commercial activity – definition | 358(L) | 2.2.1 |
| PIPEDA – enforcement and administration | 359(L) | 3 |
| PIPEDA – organization – definition | 358(R) | 2.2.2 |
| PIPEDA – personal information – definitions | 358(L) | 2.2.1 |
| PIPEDA – Privacy Law | 357(L) | 1 |
| PIPEDA (Personal Information Protection & Electronic Documents Act) – purchase and sale | 417(L-R) | 8 |
| PIPEDA, application of – s.4 | 357(L) | 2.1 |
| Place of delivery – Incoterms 2010 – sale of goods | 340(R) | 3.1.3(a) |
| Place of Delivery – sale of goods | 340(R) | 3.1.3(a) |
| Pledge agreement | 238(R) | 2.6.2 |
| Pledgee – title to goods – sale of goods | 338(L) | 3.1.1(a) |
| PMSI – lease transaction | 285(L–R)–286(L) | 5.1.6 |
| PMSI – purchase money security interest | 285(L–R)–286(L) | 5.1.6 |
| PMSI exception – negative pledge – general security agreement | 236(R) | 2.2.3 |
| PMSI for inventory | 285(L–R)–286(L) | 5.1.6 |
| PMSI for non–inventory | 285(L–R)–286(L) | 5.1.6 |
| Possession – interim order | 300(R) | 20.3 |
| Possession – of mortgage security | 310(R) | 23.2.3 (a) |
| Possession – taking possession of collateral – security enforcement | 300(R) | 20.1 |
| Possessory lien – RSLA | 296(R) | 17 |
| Possessory liens | 296(R) | 17.1 |
| Post–closing filings – Bulk Sales Act – compliance | 281(L) | 18.1.5(c) |
| Post–employment – employee obligations | 315(R) | 2.1.4 |
| Post–employment – fiduciary employees | 315(R)–316(L) | 2.2.2 |
| Post–sale consulting arrangements – tax planning – share purchase | 414(L-R) | 5.3.2 |
| Power of sale | 310(R) | 23.2.3 (b) |
| Power of sale (remedy under Mortgages Act) | 310(R) | 23.2.3 (b) |
| Power of sale and foreclosure remedies under Mortgages Act | 310(R) | 23.2.3(b) |
| Power of sale, judicial sale and foreclosure – cost | 311(L) | 23.2.3(c)(iii) |
| Power of sale, judicial sale and foreclosure – court approval | 311(R) | 23.2.3(c)(viii) |
| Power of sale, judicial sale and foreclosure – effect | 310(R) | 23.2.3(c)(i) |
| Power of sale, judicial sale and foreclosure – land transfer tax | 311(R) | 23.2.3(c)(vii) |
| Power of sale, judicial sale and foreclosure – notice periods and other procedures | 311(L) | 23.2.3(c)(ii) |
| Power to sell under Bank Act s. 428 | 309(R) | 23.1.1 |
| Powers of arbitrator – collective bargaining | 330(L) | 13 |
| Powers of BIA s. 243 receivers | 300(L) | 19.4.1 |
| Powers of court–appointed receiver | 306(L) | 22.2.3 |
| Powers of receiver – standard form template receivership order | 306(L) | 22.2.3 (b) |
| PPSA opinion– (title to) personal property and priority of security interests – opinions | 256(R)-257(L) | 7.6 |
| PPSA searches – application of the PPSA | 251(R) | 3.1.2 |
| PPSA searches – no searches to title of personal property | 253(L) | 3.1.10 |
| PPSA security – chief executive office | 239(R) | 3.2 |
| PPSA security – determining proper jurisdiction for registration | 239(R) | 3.2 |
| PPSA security – perfecting - possession | 239(R) | 3.1 |
| PPSA security – perfecting – jurisdictional considerations | 239(R) | 3.2 |
| PPSA security –collateral classification and description – check the box system | 240(R)-241(L) | 3.3.3 |
| PPSA – application – conditional sale contracts | 283(R)–284(L)) | 3.2 |
| PPSA – application – leases | 283(R)–284(L) | 3.2 |
| PPSA – changing priorities – correcting errors and re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA – changing priorities – inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – changing priorities – priority agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – changing priorities – strategic bankruptcy | 295(R) | 10.5 |
| PPSA – changing priorities – subordination agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – correcting errors – re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA – duties of a secured creditor in possession | 301(R)– 303(R) | 22.1.4 |
| PPSA – enforcing priority – secured creditors’ rights  SEE: enforcing priority | 295(R)– 296(L) | 11 |
| PPSA – fixtures and accessions | 286(L–R)–287(L) | 5.1.7 |
| PPSA – foreclosure – security enforcement | 301(L) | 21 |
| PPSA – implied subordination | 294(L) | 10.2 |
| PPSA – inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – investment property – special priority rules | 287(L–R) | 5.1.8 |
| PPSA – leases (equipment) | 288(L–R) | 5.2 |
| PPSA – leases for more than one year – exceptions | 288(L–R) | 5.2 |
| PPSA – notice – waivers and exemptions | 302(R)–303(L) | 22.1.4 (e)(iv) |
| PPSA – perfecting security – secured creditors’ rights | 283(R) | 3.1 |
| PPSA – perfection | 283(R) | 3.1 |
| PPSA – perfection by repossession | 295(L–R) | 10.4 |
| PPSA – priorities – “true” vs. “financing” leases – equipment leases | 288(L–R) | 5.2 |
| PPSA – priorities – Bank Act security interests | 287(R) | 5.1.9 |
| PPSA – priorities – correcting errors and re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA – priorities – deemed trusts | 284(R) | 5.1.4 |
| PPSA – priorities – equipment leases | 288(L–R) | 5.2 |
| PPSA – priorities – execution creditors | 288(R) | 5.3 |
| PPSA – priorities – first to attach rule | 284(R) | 5.1.3 |
| PPSA – priorities – first to perfect rule | 284(R) | 5.1.2 |
| PPSA – priorities – first to register rule | 284(L–R) | 5.1.1 |
| PPSA – priorities – fixtures and accessions | 286(L–R)–287(L) | 5.1.7 |
| PPSA – priorities – implied subordination | 294(L) | 10.2 |
| PPSA – priorities – inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – priorities – leases (equipment) | 288(L–R) | 5.2 |
| PPSA – priorities – perfection by repossession | 295(L–R) | 10.4 |
| PPSA – priorities – priority agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – priorities – re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA – priorities – special priority rules for fixtures and accessions | 286(L–R)–287(L) | 5.1.7 |
| PPSA – priorities – subordination agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – priorities – unperfected security interests | 284(R)–285(L) | 5.1.5 |
| PPSA – priority agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – purchase money security interests (PMSIs)  SEE: PMSI | 285(L–R)–286(L) | 5.1.6 |
| PPSA – Purchase–money security interest on goods sold – seller’s security for payment – sale of goods | 350(L) | 4.3 |
| PPSA – re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA – receivers’ duties | 301(R)– 303(R) | 22.1.4 |
| PPSA – relevance of title/ownership | 283(R)–284(L) | 3.2 |
| PPSA – repossession – perfection | 295(L–R) | 10.4 |
| PPSA – Secured Creditors’ – security agreement | 283(L–R) | 3 |
| PPSA – special priority rules for fixtures and accessions | 286(L–R)–287(L) | 5.1.7 |
| PPSA – subordination agreements | 293(L–R)–294(L) | 10.1 |
| PPSA – taking of security – secured creditors’ rights and remedies | 283(L–R) | 3 |
| PPSA – title relevance | 283(R)–284(L) | 3.2 |
| PPSA – unperfected security interest – correcting errors and re–perfecting security | 294(R)–295(L) | 10.3 |
| PPSA priorities – “first to attach” rule | 284(R) | 5.1.3 |
| PPSA priorities – “first to perfect” rule – perfection by registration versus perfection by possession | 284(R) | 5.1.2 |
| PPSA priorities – execution creditors | 288(R) | 5.3 |
| PPSA priorities – unperfected security interests vs. execution creditors | 288(R) | 5.3 |
| PPSA registration – chattel paper | 251(R) | 3.1.2 |
| PPSA registration period – cost and time | 241(L) | 3.3.4 |
| PPSA search – search criteria | 252(L–R) | 3.1.6 |
| PPSA search - types of searches | 252(R)-253(L) | 3.1.7 |
| PPSA searches | 251(L)-253(L) | 3.1 |
| PPSA searches – cars and consumer goods | 251(R) | 3.1.2 |
| PPSA searches – certified | 252(R)-253(L) | 3.1.7 |
| PPSA searches – currency date of searches | 253(L) | 3.1.8 |
| PPSA searches – file currency date | 253(L) | 3.1.8 |
| PPSA searches – fixtures and real property interests | 252(L) | 3.1.5 |
| PPSA searches – no presumption | 251(R) | 3.1.3 |
| PPSA searches – obtaining copies of security agreements and particulars | 251(R) | 3.1.4 |
| PPSA searches – unregistered rights and interests | 253(L) | 3.1.9 |
| PPSA searches – verbal/uncertified | 252(R) | 3.1.7 |
| PPSA security – impact of conflict laws amendments | 239(R) | 3.2 |
| PPSA security – perfecting – registering financing statement – registration periods | 241(L) | 3.3.4 |
| PPSA security – registering financing statement – collateral classification and description | 240(R)-241(L) | 3.3.3 |
| PPSA Security - registration of assignment of accounts | 237(L) | 2.3 |
| PPSA Security – certificated securities and direct holding system | 237(L–R) | 2.4 |
| PPSA Security – debenture registration | 240(L) | 3.3.1 |
| PPSA Security – debenture security | 238(L-R) | 2.6 |
| PPSA Security – debenture security – fixed charge | 238(R) | 2.6.1; 2.6.3 |
| PPSA Security – debenture security – floating charge | 238(R) | 2.6.1; 2.6.3 |
| PPSA Security – debenture security – floating charge – crystallization | 238(R) | 2.6.3 |
| PPSA Security – debenture security – other security agreements | 238(R)-239(L) | 2.7 |
| PPSA Security – debenture security – pledge agreement | 238(R) | 2.6.2 |
| PPSA Security – general assignment of accounts receivable | 237(L) | 2.3 |
| PPSA Security – general security agreement | 236(L)-237(L) | 2.2 |
| PPSA security – jurisdictional considerations – perfecting PPSA security interests | 239(R) | 3.2 |
| PPSA Security – maintaining perfection | 242(L) | 3.6 |
| PPSA Security – perfecting – attachment of security interest | 239(L) | 3.1 |
| PPSA Security – perfecting – debenture registration | 240(L) | 3.3.1 |
| PPSA Security – perfecting – financing statement | 239(L-R) | 3.1 |
| PPSA Security – perfecting – investment property | 241(L–R) | 3.4 |
| PPSA Security – perfecting – registering a financing statement | 240(L)-241(L) | 3.3 |
| PPSA Security – perfecting – registering financing statement – application to one or more security agreements | 241(L) | 3.3.5 |
| PPSA security – perfecting – registering financing statement – collateral classification and descriptions | 240(R)-241(L) | 3.3.3 |
| PPSA Security – perfecting – registering financing statement – debtor name | 240(L–R) | 3.3.2 |
| PPSA Security – perfecting – registration errors | 241(R)-242(L) | 3.5 |
| PPSA Security – perfecting security | 239(L)-242(L) | 3 |
| PPSA Security – real property interests | 236(L–R) | 2.2.2 |
| PPSA Security – registering a financing statement | 240(L) | 3.3.1 |
| PPSA security – registering financing statement – collateral classification and descriptions | 240(R)-241(L) | 3.3.3 |
| PPSA Security – registering financing statement – debtor name | 240(L–R) | 3.3.2 |
| PPSA Security – registering PPSA financing statement – attachment | 239(L-R) | 3.1 |
| PPSA security – relevance of title/ownership – reservation of title | 283(R)–284(L) | 3.2 |
| PPSA Security – representations, warranties and covenants | 236(R)-237(L) | 2.2.3 |
| PPSA security – requirement to register guarantees | 244(R) | 5.7 |
| PPSA Security – security agreement | 235(R) | 2 |
| PPSA Security – taking security | 235(R)-236(L) | 2.1 |
| PPSA Security – uncertificated securities and the indirect holding system (taking PPSA) | 237(R)-238(L) | 2.5 |
| PPSA– changing priorities | 293(L)– 295(R) | 10 |
| Practice considerations – temporary foreign workers | 334(L) | 16.1.2 (a) |
| Pre-emptive rights – Share Capital | 195(L) | 7.9 |
| Pre–bankruptcy transactions – transfer at undervalue – bankruptcy | 272(L)-282(R) | Part II |
| Pre–sale dividend – tax planning – share purchase | 413(R)-414(L) | 5.3.1 |
| Predecessor corporation – business search | 249(L–R) | 1.3 |
| Preference change – assets vs shares – purchase and sale | 391(R)-392(L) | 3.2.4 |
| Preferences - arms length – definition | 277(L) | 17.2.4 |
| Preferences - remedy for preference to creditor under s. 95 BIA | 276(R) | 17.2 |
| Preferences – “related person” – BIA | 277(L) | 17.2.4 |
| Preferences – BIA – s. 95(2) presumption | 277(L-R) | 17.2.5 |
| Preferences – required elements of preference – BIA | 276(R) | 17.2.1 |
| Preferences – the intention to prefer - BIA | 276(R)-277(L) | 17.2.2 |
| Preferential Dividends – Share Capital | 192(R) | 7.1 |
| Preferred creditors – bankruptcy | 266(R) | 7.5.1 |
| Preliminary prospectus – securities | 227(R)-228(L) | 2.3.1 |
| Prepaid expenses – | 398(R) | 4.3.5 |
| Prepaid expenses – asset purchase – purchase and sale | 398(R) | 4.3.5 |
| Price adjustment clause (PAC)– consideration – non arm’s length person | 207(R) | 3.7.2 |
| Price and price escalation – sell–side terms – sale of goods | 344(L)– 345(L) | 3.2.1 |
| Primary market – securities | 225(L) | 1 |
| Principles of personal information protection – PIPEDA – Privacy law | 359(R) | 4 |
| Priorities – correcting errors and re–perfecting security – PPSA | 294(R)–295(L) | 10.3 |
| Priorities – why priorities matter – secured creditors’ rights | 283(L) | 1 |
| Priorities, enforcing priority, judicial determination of priority | 296(L) | 11.2 |
| Priority – bankruptcy – asset distribution | 269(L–R) | 11 |
| Priority – charge for remediation costs – (environmental – secured creditors – receivers) | 268(L) | 8.2.4 |
| Priority – enforcing priority – PPSA | 295(R)– 296(L) | 11.1 |
| Priority – enforcing priority – secured creditor’s rights | 295(R)– 296(L) | 11 |
| Priority – implied subordination – PPSA | 294(L) | 10.2 |
| Priority – judicial determination of priority – PPSA | 296(L) | 11.2 |
| Priority – non–possessory liens | 297(L) | 17.2.2 |
| Priority – pension contribution plans – BIA | 291(R) | 8.1 |
| Priority – perfection by repossession – PPSA | 295(L–R) | 10.4 |
| Priority – PPSA – wage claims | 291(L) | 7.1 |
| Priority – priority, subordination, and inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| Priority – remediation costs (environmental) | 309(L) | 22.3.3 (d) |
| Priority – repair and storage liens act – secured transactions | 253(L-R) | 3.2 |
| Priority – rules for fixtures and accessions – PPSA | 286(L–R)–287(L) | 5.1.7(a–b) |
| Priority – strategic bankruptcy | 295(R) | 10.5 |
| Priority – subordination and inter–creditor agreements | 293(L–R)–294(L) | 10.1 |
| Priority – subordination, inter–creditor agreements – holding in trust | 293(L–R)–294(L) | 10.1 |
| Priority – subordination, inter–creditor agreements – typical provisions | 293(L–R)–294(L) | 10.1 |
| Priority – unpaid suppliers – unsecured creditors | 260(R) | 3.4 |
| Priority of Possessory Liens – Secured creditors’ – RSLA | 296(R)–297(L) | 17.1.1 |
| Priority rules – investment property - perfection of security interest | 241(L–R) | 3.4 |
| Privacy Law – 10 Principles of Personal Information Protection - Consent | 360(L) | 4.3 |
| Privacy Law – 10 Principles of Personal Information Protection – Protection of Personal Information | 359(R) | 4 |
| Privacy Law – 10 Principles of Personal Information Protection – identifying purposes | 360(L) | 4.2 |
| Privacy Law – 10 Principles of Personal Information Protection – Limiting Collection | 361(L) | 4.4 |
| Privacy Law – 10 Principles of Personal Information Protection – Limiting Use, Disclosure, and Retention | 361(L) | 4.5 |
| Privacy Law – 10 Principles of Personal Information Protection – Accuracy | 361(L) | 4.6 |
| Privacy Law – 10 Principles of Personal Information Protection – Safeguards | 361(L) | 4.7 |
| Privacy Law – 10 Principles of Personal Information Protection – Challenging Compliance | 361(R) | 4.10 |
| Privacy Law – 10 Principles of Personal Information Protection – Openness | 361(L) | 4.8 |
| Privacy Law – 10 Principles of Personal Information Protection – Individual Access | 361(R) | 4.9 |
| Privacy law – Application and definitions | 357(L) | 2 |
| Privacy law – Application and definitions – definitions - PIPEDA | 358(L) | 2.2 |
| Privacy law – Application and definitions – definitions – Personal Information | 358(L) | 2.2.1 |
| Privacy law – Application and definitions – PIPEDA s.4 | 357(L) | 2.1 |
| Privacy law – First Nations and privacy | 362(L) | 6 |
| Privacy law – Introduction | 357(L) | 1 |
| Privacy law – PIPEDA – Breaches of Security Safeguards | 361(R) | 5 |
| Privacy law – PIPEDA – Enforcement and administration | 359(L) | 3 |
| Privacy law – PIPEDA application – s.4 | 357(L) | 2.1 |
| Privacy Law –10 Principles of Personal Information Protection – Accountability | 360(L) | 4.1 |
| Private issuer – definition – prospectus exemption | 229(R) | 2.3.2(b) |
| private issuer exemption – Corporations – share transfer restrictions | 169(L) | 3.6 |
| Private issuer exemption – member of the public test | 229(R)-230(L) | 2.3.2(b) |
| Private Issuer Exemption – Need to know test | 229(R)-230(L) | 2.3.2(b) |
| Private issuer exemption – securities – prospectus exemption | 229(R)-230(L) | 2.3.2(b) |
| Private receiver – court directions | 304(R)–305(L) | 22.1.6 |
| Private receiver reports – BIA | 304(R) | 22.1.5 (c)(ii) |
| Private receiverships – appointment letter | 301(R) | 22.1.2 |
| Private receiverships – duties of a secured creditor or receiver under the PPSA while in possession | 301(R)– 303(R) | 22.1.4 |
| Private receiverships – indemnity of receiver | 301(R) | 22.1.3 |
| Private receiverships – powers | 301(L) | 22.1.1 |
| Private receiverships – review powers of the court | 305(L) | 22.1.7 |
| Privately appointed receiver (Mortgages Act) | 312(L) | 23.2.6(a) |
| Probationary and fixed term employment | 321(L) | 4.1.4 |
| Probationary employee – dismissal | 321(L) | 4.1.4 |
| Procedure – bankruptcy application | 262(R) | 5.3.3 |
| Proceeds of disposition of shares – Income Tax consequences -Share Capital | 194(R) | 7..4.3 |
| Professional workers – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Promissory notes – evidence of loan | 234(R) | 1.3.1(e) |
| Proof of claim – (for admin of bankrupt's estate) | 266(R) | 7.5.1 |
| Proof of claim – stay of proceedings – bankruptcy | 264(L) | 6.1 |
| Proof of claim (bankruptcy) | 266(R) | 7.5.1 |
| Proof of claims and voting at first creditors’ meeting | 266(R) | 7.5 |
| Proof of claims and voting at first creditors’ meeting – (admin of bankrupt's estate) | 266(R) | 7.5 |
| Proper parties – Fraudulent Conveyances Act – “creditors or others” | 274(R) | 15.7 |
| Property – defined in Fraudulent Conveyance Act | 273(L-R) | 15.3 |
| Property – Non–Resident Vendor – asset purchase | 407(R)–407(R) | 4.4.7 |
| Property or past services – Stated Capital Account | 190(L) | 5 |
| Property receivership – private and court–appointed | 301(L–R) | 22.1;  22.2 |
| Property transfers – fair market value – BIA | 278(R)-279(L) | 17.3.5 |
| Proposals under the BIA (Bankruptcy and Insolvency Act) (see: "Corporate restructuring--proposals under the BIA") | 371(R) | 4 |
| Proposed bargaining unit – union certification | 326(L) | 9.1 |
| Prospectus - exemption – private issuer – definition | 229(R) | 2.3.2(b) |
| Prospectus - exemptions | 228(R) | 2.3.2 |
| Prospectus - Common Bonds test – private issuer exemption | 229(R)-230(L) | 2.3.2(b) |
| Prospectus - exempt distributions – OSC Rule 45–501 / NI 45–106 | 228(R)-229(L) | 2.3.2(a) |
| Prospectus - Offering memorandum – definition | 230(R) | 2.3.2(e) |
| Prospectus - Offering memorandum – liability for misrepresentation | 230(R) | 2.3.2(e) |
| Prospectus - Offering memorandum –misrepresentation – limitations period | 230(R) | 2.3.2(e) |
| Prospectus - Private Issuer Exemption – common bonds test | 229(R)-230(L) | 2.3.2(b) |
| Prospectus – due diligence | 228(R) | 2.3.1 |
| Prospectus – exemptions – accredited investor exemption | 230(L) | 2.3.2(c) |
| Prospectus – exemptions – minimum amount investment exemption | 230(L–R) | 2.3.2(d) |
| Prospectus – exemptions – private issuer exemption | 229(L)-230(L) | 2.3.2(b) |
| Prospectus – exemptions from the prospectus requirement | 228(R) | 2.3.2 |
| Prospectus – final – s. 56 of Act | 228(L) | 2.3.1 |
| Prospectus – going public | 227(R)-228(L) | 2.3.1 |
| Prospectus – misrepresentation | 228(R) | 2.3.1 |
| Prospectus – offering memorandum | 230(R) | 2.3.2(e) |
| Prospectus – private issuer exception – need to know test | 229(R)-230(L) | 2.3.2(b) |
| Prospectus – securities | 227(L-R) | 2.3.1 |
| Prospectus – soliciting expressions of interest – s. 65 | 228(L) | 2.3.1 |
| Prospectus – term sheets – informational disclosure | 230(R) | 2.3.2(e) |
| Prospectus – waiting period | 228(L–R) | 2.3.1 |
| Prospectus –exempt distributions – NI 45-106 | 228(R)-229(L) | 2.3.2(a) |
| Prospectus –informational disclosure - liability for misrepresentation – limitations period | 230(R) | 2.3.2(e) |
| Prospectus exemption – informational disclosure | 230(R) | 2.3.2(e) |
| Prospectus exemptions – employee exemptions | 231(L) | 2.3.2(f) |
| Prospectus exemptions – resale restrictions – hold period | 231(L-R) | 2.3.2(g) |
| Prospectus exemptions – resale restrictions – securities | 231(L–R) | 2.3.2(g) |
| Protected purchaser – perfection of security interest | 241(L–R) | 3.4 |
| Protection of Personal Information – 10 Principles of Personal Information Protection | 359(R) | 4 |
| Protection of Personal Information – privacy law | 357(L) | 1 |
| Protection of Personal Information – Requirements for Compliance with PIPEDA | 357(L) | 1 |
| Provable claims – creditors – administration of the creditors' meetings | 266(R) | 7.5.1 |
| Provincial Nominee Program – permanent residence – foreign workers | 336(L) | 16.2.2 |
| Provincial privacy legislation – privacy law | 357(L) | 2.1 |
| Proxy solicitation – Shareholder meetings - Corporations | 182(L) | 4.3.3 |
| Public Trustee – payments to – voluntary dissolution | 219(L) | 9.1 |
| Publicly–held corporations | 232(L–R) | 3 |
| Publicly–held corporations – securities – continuous disclosure | 232(L–R) | 3 |
| Purchase and sale – asset purchase – accounts receivable | 396(R)– 398(R) | 4.3.4 |
| Purchase and sale – asset purchase – assets to be acquired | 394(L)–403(L) | 4.3 |
| Purchase and sale – asset purchase – assets to be acquired – accounts receivable – corporate considerations | 396(R) | 4.3.4(a) |
| Purchase and sale – asset purchase – assets to be acquired – accounts receivable | 396(R)– 398(R) | 4.3.4 |
| Purchase and sale – asset purchase – assets to be acquired – accounts receivable – Excise Tax Act | 398(L–R) | 4.3.4(c) |
| Purchase and sale – asset purchase – assets to be acquired – accounts receivable – HST | 398(L–R) | 4.3.4(c) |
| Purchase and sale – asset purchase – assets to be acquired – accounts receivable – other taxes | 398(L–R) | 4.3.4(c) |
| Purchase and sale – asset purchase – assets to be acquired – goodwill and related assets | 399(L)–400(R) | 4.3.7 |
| Purchase and sale – asset purchase – assets to be acquired – inventories | 390(L-4) | 4.3.1 |
| Purchase and sale – asset purchase – assets to be acquired – inventories – corporate considerations | 394(L) | 4.3.1(a) |
| Purchase and sale – asset purchase – assets to be acquired – inventories – tax considerations | 394(R) | 4.3.1(b) |
| Purchase and sale – asset purchase – assets to be acquired – inventories –tax considerations– vendor | 394(R) | 4.3.1(b)(i) |
| Purchase and sale – asset purchase – assets to be acquired – inventories – tax considerations – purchasor | 394(R) | 4.3.1(b)(ii) |
| Purchase and sale – asset purchase – assets to be acquired – inventories – tax considerations – other taxes | 394(R) | 4.3.1(b)(iii) |
| Purchase and sale – asset purchase – assets to be acquired – land and building | 395(R)–395(L) | 4.3.2 |
| Purchase and sale – asset purchase – assets to be acquired – land and building – corporate considerations | 395(R)–395(L) | 4.3.2(a) |
| Purchase and sale – asset purchase – assets to be acquired – land and building – tax considerations | 395(RL) | 4.3.2(b) |
| Purchase and sale – asset purchase – assets to be acquired – machinery and depreciable property – corporate considerations | 395(R)– 396(L) | 4.3.3(a) |
| Purchase and sale – asset purchase – assets to be acquired – machinery and depreciable property | 395(R)–396(R) | 4.3.3 |
| Purchase and sale – asset purchase – assets to be acquired – machinery and depreciable property – Excise Tax Act | 396(L–R) | 4.3.3(c) |
| Purchase and sale – asset purchase – assets to be acquired – machinery and depreciable property – HST | 396(L–R) | 4.3.3(c) |
| Purchase and sale – asset purchase – assets to be acquired – machinery and depreciable property – tax considerations | 396(L) | 4.3.3(b) |
| Purchase and sale – asset purchase – assets to be acquired – prepaid expenses | 398(R) | 4.3.5 |
| Purchase and sale – asset purchase – assumed liabilities | 399(L)–400(L) | 4.3.8 |
| Purchase and sale – asset purchase – Bulk Sales Act | 405(R)–406(R) | 4.4.4 |
| Purchase and sale – asset purchase – employee considerations | 401(R)–403(L) | 4.3.9 |
| Purchase and sale – asset purchase – employees | 401(R)–403(L) | 4.3.9 |
| Purchase and sale – asset purchase – goodwill and related assets – tax considerations – vendor – proposed changes | 399(L)–400(L) | 4.3.7(b)(i) |
| Purchase and sale – asset purchase – goodwill and related assets | 399(L)–400(R) | 4.3.7 |
| Purchase and sale – asset purchase – goodwill and related assets – tax considerations – purchasor – proposed changes | 400(L-R) | 4.3.7(b)(ii) |
| Purchase and sale – asset purchase – intellectual property | 398(R)–399(L) | 4.3.6 |
| Purchase and sale – asset purchase – inventories | 394(L-5) | 4.3.1 |
| Purchase and sale – asset purchase – land and building | 394(R)–395(R) | 4.3.2 |
| Purchase and sale – asset purchase – land and building – Excise Tax Act | 395(R) | 4.3.2(c) |
| Purchase and sale – asset purchase – land and building – land transfer tax implications | 395(R) | 4.3.2(c) |
| Purchase and sale – asset purchase – land transfer tax | 410(R) | 4.4.6 |
| Purchase and sale – asset purchase – machinery and other depreciable property | 395(R)–396(R) | 4.3.3 |
| Purchase and sale – asset purchase – non–competition agreements and consulting agreements | 404(R)–405(R) | 4.4.3(a)–(b) |
| Purchase and sale – asset purchase – non–resident vendors | 407(R)–407(R) | 4.4.7 |
| Purchase and sale – asset purchase – Ontario Business Corporations Act (s. 184) – required approval of shareholders | 408(R) | 4.4.8 |
| Purchase and sale – asset purchase – payment of the purchase price – corporate considerations | 403(L-R) | 4.4.1(a) |
| Purchase and sale – asset purchase – payment of the purchase price | 403(L) | 4.4 |
| Purchase and sale – asset purchase – payment of the purchase price considerations | 403(L)–404(R) | 4.4.1 |
| Purchase and sale – asset purchase – payment of the purchase price and other considerations | 403(L)–408(R) | 4.4 |
| Purchase and sale – asset purchase – payment of the purchase price – tax considerations | 403(R)-404(R) | 4.4.1(b) |
| Purchase and sale – asset purchase – payment of the purchase price – non–resident vendors | 407(R)–407(R) | 4.4.7 |
| Purchase and sale – asset purchase – payment of the purchase price – shareholder approval, OBCA, s. 184 | 408(R) | 4.4.8 |
| Purchase and sale – asset purchase – prepaid expenses | 398(R) | 4.3.5 |
| Purchase and sale – asset purchase – retail sales tax (RST) – harmonized sales tax (HST) implications | 406(R)–407(R) | 4.4.5 |
| Purchase and sale – asset purchase – risk of loss | 404(R) | 4.4.2 |
| Purchase and sale – asset purchase – tax considerations for assets to be acquired | 403(R)-404(R)) | 4.4.1(b) |
| Purchase and sale – asset purchase considerations | 393(L) | 4 |
| Purchase and sale – asset purchase considerations – assets to be acquired – inventories – corporate considerations | 394(L) | 4.3.1(a) |
| Purchase and sale – asset purchase considerations – assets to be acquired | 394(L)–403(L) | 4.3 |
| Purchase and sale – asset purchase considerations – assets to be acquired – inventories – tax considerations | 394(R)) | 4.3.1(b) |
| Purchase and sale – asset purchase considerations – assets to be acquired – land and building – HST | 395(R) | 4.3.2(c) |
| Purchase and sale – asset purchase considerations – assets to be acquired – accounts receivable – tax considerations | 396(R)–398(L) | 4.3.4(b) |
| Purchase and sale – asset purchase considerations – assets to be acquired – accounts receivable – tax consequences (vendor) | 397(L–R) | 4.3.4(b)(i) |
| Purchase and sale – asset purchase considerations – assets to be acquired – accounts receivable – tax consequences (purchaser) | 397(R) | 4.3.4(b)(ii) |
| Purchase and sale – asset purchase considerations – assets to be acquired – accounts receivable – tax election under s. 22 | 397(R)–398(L) | 4.3.4(b)(iii) |
| Purchase and sale – asset purchase considerations – assets to be acquired – intellectual property – corporate considerations | 398(R) | 4.3.6(a) |
| Purchase and sale – asset purchase considerations – assets to be acquired – intellectual property – tax considerations | 398(R)– 399(L) | 4.3.6(b) |
| Purchase and sale – asset purchase considerations – assets to be acquired – intellectual property | 398(R)–399(L) | 4.3.6 |
| Purchase and sale – asset purchase considerations – assets to be acquired – goodwill and related assets – corporate considerations | 399(L) | 4.3.7(a) |
| Purchase and sale – asset purchase considerations – assets to be acquired – goodwill and related assets – tax considerations | 399(L) | 4.3.7(b) |
| Purchase and sale – asset purchase considerations – commercial considerations | 393(L) | 4.1 |
| Purchase and sale – asset purchase considerations – employee considerations – common law position | 401(R)–402(L) | 4.3.9(a) |
| Purchase and sale – asset purchase considerations – employee considerations – Employment Standards Act | 402 (L–R) | 4.3.9(b) |
| Purchase and sale – asset purchase considerations – payment of the purchase price – risk of loss | 404(R) | 4.4.2 |
| Purchase and sale – asset purchase considerations – payment of the purchase price – non–competition agreements | 404(R)–405(R) | 4.4.3(a) |
| Purchase and sale – asset purchase considerations – payment of the purchase price – consulting agreements | 405(R) | 4.4.3(b) |
| Purchase and sale – asset purchase considerations – payment of the purchase price – Bulk Sales Act | 405(R)–406(R)) | 4.4.4 |
| Purchase and sale – asset purchase considerations – payment of the purchase price – HST | 407(L) | 4.4.5 |
| Purchase and sale – asset purchase considerations – payment of the purchase price – land transfer tax | 407(R) | 4.4.6 |
| Purchase and sale – asset purchase considerations – tax considerations – allocating purchase price | 393(L–R) | 4.2.1 |
| Purchase and sale – asset purchase considerations – tax considerations | 393(L) | 4.2 |
| Purchase and sale – asset purchase considerations – tax considerations – allocating consideration | 393(R)-394(L) | 4.2.2 |
| Purchase and sale – asset purchase considerations – termination of employees | 401(R)–403(L) | 4.3.9 |
| Purchase and sale – assets vs shares – bulk sales | 390(L) | 3.1.3 |
| Purchase and sale – assets vs shares – choice of assets/liabilities | 389(R) | 3.1.1 |
| Purchase and sale – assets vs shares – employees | 390(L) | 3.1.4 |
| Purchase and sale – assets vs shares – pension and benefit plans | 390(R) | 3.1.7 |
| Purchase and sale – assets vs shares – simplicity | 390(L) | 3.1.2 |
| Purchase and sale – assets vs shares – tax considerations – general preferences | 390(R)–391(L) | 3.2.1 |
| Purchase and sale – assets vs shares – tax considerations – other taxes | 392(R) | 3.2.5 |
| Purchase and sale – assets vs shares – tax considerations – purchaser’s preference – asset purchase | 391(R) | 3.2.3 |
| Purchase and sale – assets vs shares – tax considerations – vendor’s preference – share sale | 391(L-R) | 3.2.2 |
| Purchase and sale – assets vs shares – tax considerations – vendor’s preference – share sale – one level of tax | 391(L-R) | 3.2.2(b) |
| Purchase and sale – assets vs shares – tax considerations – vendor’s preference – share sale – one level of tax | 391(L–R) | 3.2.2(b) |
| Purchase and sale – assets vs shares – tax considerations – vendor’s preference – share sale – capital gain | 391(L) | 3.2.2(a) |
| Purchase and sale – assets vs shares – tax considerations – why preferences change | 391(R)-392(L) | 3.2.4 |
| Purchase and sale – assets vs shares – tax considerations of purchasing assets versus shares | 390(R) | 3.2 |
| Purchase and sale – assets vs shares – third party consents | 389(L-R) | 3.1.5 |
| Purchase and sale – assets vs. shares | 389(R) | 3 |
| Purchase and sale – assets vs. shares – corporate considerations | 389(R) | 3.1 |
| Purchase and sale – assets vs. shares – corporate considerations – choice of assets/liabilities | 389(R) | 3.1.1 |
| Purchase and sale – assets vs. shares – corporate considerations – third party consents | 390(L-R) | 3.1.5 |
| Purchase and sale – assets vs. shares – corporate considerations – bulk sales | 390(L) | 3.1.3 |
| Purchase and sale – assets vs. shares – corporate considerations – simplicity | 390(L) | 3.1.2 |
| Purchase and sale – assets vs. shares – corporate considerations – employees | 390(L) | 3.1.4 |
| Purchase and sale – assets vs. shares – corporate considerations – corporate structure of the business | 390(R) | 3.1.6 |
| Purchase and sale – assets vs. shares – corporate considerations – pension and benefit plans | 390(R) | 3.1.7 |
| Purchase and sale – assets vs. shares – tax considerations | 390(R) | 3.2 |
| Purchase and sale – assets vs. shares – tax considerations – harmonized sales tax (HST) | 406(R)–407(R) | 4.4.5 |
| Purchase and sale – assets vs. shares – tax considerations – other taxes – excise tax act (ETA) | 406(R)–407(R) | 4.4.5 |
| Purchase and sale – assets vs. shares – tax considerations – purchaser’s preference, asset sale – increased tax cost | 391(R) | 3.2.3(a) |
| Purchase and sale – assets vs. shares – tax considerations – purchaser may prefers share purchase | 392(L–R) | 3.2.4(b) |
| Purchase and sale – assets vs. shares – tax considerations – purchaser may prefers share purchase – availability of losses | 392(L) | 3.2.4(b)(i) |
| Purchase and sale – assets vs. shares – tax considerations – purchaser may prefers share purchase – deductions available | 392(R) | 3.2.4(b)(ii) |
| Purchase and sale – assets vs. shares – tax considerations – purchaser may prefers share purchase – fair market value less than tax cost | 392(R) | 3.2.4(b)(iii) |
| Purchase and sale – assets vs. shares – tax considerations – vendor may prefer asset sale | 392(L) | 3.2.4(a) |
| Purchase and sale – assets vs. shares – tax considerations – vendor may prefer asset sale – availability of losses | 392(L) | 3.2.4(a)(i) |
| Purchase and sale – assets vs. shares – tax considerations – vendor may prefer asset sale – low tax rate | 392(L) | 3.2.4(a)(ii) |
| Purchase and sale – assets vs. shares – tax considerations – vendor may prefer asset sale – sale of division | 392(L) | 3.2.4(a)(iv) |
| Purchase and sale – assets vs. shares – tax considerations – vendor may prefer asset sale – tax cost of assets exceeds purchase price of shares | 392(L)) | 3.2.4(a)(iii) |
| Purchase and sale – assets vs. shares – tax considerations – why preferences change | 391(R)-392(L) | 3.2.4 |
| Purchase and sale – Competition Act | 415(R)-416(L) | 7 |
| Purchase and sale – Competition Act – general merger provisions | 415(R)-416(L) | 7.1 |
| Purchase and sale – Competition Act – notifiable transactions | 416(L)-417(L) | 7.2 |
| Purchase and sale – corporate considerations – assets vs shares | 389(R) | 3.1 |
| Purchase and sale – introduction | 389(L–R) | 1 |
| Purchase and sale – Investment Canada Act – applicability of | 415(L-R) | 6 |
| Purchase and sale – Investment Canada Act – notification timeline | 415(L-R) | 6 |
| Purchase and sale – Investment Canada Act – reviewable investments | 415(L-R) | 6.1 |
| Purchase and sale – letters of intent | 389(R) | 2 |
| Purchase and sale – major decision – shares or assets | 389(R) | 3 |
| Purchase and sale – money laundering legislation | 418(R)-419(L) | 10 |
| Purchase and sale – money laundering legislation – compliance requirements | 419(L) | 10.3 |
| Purchase and sale – money laundering legislation – regulations relating to legal counsel and legal forms | 418(R) | 10.2 |
| Purchase and sale – PIPEDA | 417(L-R) | 8 |
| Purchase and sale – registration – assignment of accounts receivable | 417(R) | 9.1 |
| Purchase and sale – registration – corporate filings | 418(L) | 9.6 |
| Purchase and sale – registration – HST filings | 418(L) | 9.8 |
| Purchase and sale – registration – income tax filings | 418(L) | 9.7 |
| Purchase and sale – registration – land | 418(L) | 9.3 |
| Purchase and sale – registration – leases | 418(L) | 9.4 |
| Purchase and sale – registration – other assignments | 417(R)-418(L) | 9.2 |
| Purchase and sale – registration – security for unpaid purchase price | 418(L) | 9.5 |
| Purchase and sale – registration – trade–mark registrations | 418(L) | 9.9 |
| Purchase and sale – registrations | 417(R) | 9 |
| Purchase and sale – searches in preparation for | 389(L–R) | 1 |
| Purchase and sale – share purchase – conditions | 411(L) | 5.1.6 |
| Purchase and sale – share purchase – contents of share purchase agreement | 409(L-R) | 5.1.1 |
| Purchase and sale – share purchase – corporate considerations | 409(R)–410(R) | 5.1 |
| Purchase and sale – share purchase – corporate considerations – conditions | 411(L) | 5.1.6 |
| Purchase and sale – share purchase – corporate considerations – effective date | 411(L) | 5.1.8 |
| Purchase and sale – share purchase – corporate considerations – representations and warranties | 409(R)–410(R) | 5.1.2 |
| Purchase and sale – share purchase – corporate considerations – releases | 410(R) | 5.1.5 |
| Purchase and sale – share purchase – corporate considerations – Securities Act considerations | 411(L) | 5.1.7 |
| Purchase and sale – share purchase – effective date | 411(L) | 5.1.8 |
| Purchase and sale – share purchase – income tax issues – bad debts | 412(L) | 5.2.3 |
| Purchase and sale – share purchase – income tax issues – change of control | 412(L)-413(R) | 5.2.5 |
| Purchase and sale – share purchase – income tax issues – earn–out | 412(L) | 5.2.4 |
| Purchase and sale – share purchase – income tax issues – overview | 411(R) | 5.2.1 |
| Purchase and sale – share purchase – income tax issues – reserves | 411(R) | 5.2.2 |
| Purchase and sale – share purchase – income tax issues – tax liabilities of target corporation | 413(R) | 5.2.6 |
| Purchase and sale – share purchase – income tax issues and considerations | 411(R)-413(R) | 5.2 |
| Purchase and sale – share purchase – non–competition clauses | 410(R) | 5.1.4 |
| Purchase and sale – share purchase – purchase price payment | 411(L-R) | 5.1.9 |
| Purchase and sale – share purchase – releases | 410(R) | 5.1.5 |
| Purchase and sale – share purchase – representations and warranties | 409(R)–410(R) | 5.1.2 |
| Purchase and sale – share purchase – Securities Act considerations | 411(L) | 5.1.7 |
| Purchase and sale – share purchase – tax considerations | 411(R)-413(R) | 5.2 |
| Purchase and sale – share purchase – tax considerations – bad debts | 412(L) | 5.2.3 |
| Purchase and sale – share purchase – tax considerations – change of control – deemed year–end | 412(L)-413(R) | 5.2.5(a) |
| Purchase and sale – share purchase – tax considerations – change of control | 412(L)-413(R) | 5.2.5 |
| Purchase and sale – share purchase – tax considerations – change of control – loss carryforwards | 413(L-R) | 5.2.5(b) |
| Purchase and sale – share purchase – tax considerations – earn–out | 412(L) | 5.2.4 |
| Purchase and sale – share purchase – tax considerations – reserves | 411(R) | 5.2.2 |
| Purchase and sale – share purchase – tax considerations – tax liabilities of target corporation | 413(R) | 5.2.6 |
| Purchase and sale – share purchase – tax planning – post–sale consulting arrangements | 414(L-R) | 5.3.2 |
| Purchase and sale – share purchase – tax planning – pre–sale dividend | 413(R)-414(L) | 5.3.1 |
| Purchase and sale – share purchase – tax planning – retiring allowances | 414(R) | 5.3.3 |
| Purchase and sale – share purchase – tax planning to minimize tax consequences on the sale | 413(R)–415(L) | 5.3 |
| Purchase and sale – share purchase – tax planning to minimize tax consequences on the sale | 413(R)–415(L) | 5.3 |
| Purchase and sale – share purchase – third–party contracts and approvals | 410(R) | 5.1.3 |
| Purchase and sale – share purchase considerations | 408(L)-409(R) | 5 |
| Purchase and sale – share purchase considerations – corporate considerations – share purchase agreement, contents | 409(L-R) | 5.1.1 |
| Purchase and sale – share purchase considerations – corporate considerations | 409(R)–410(R) | 5.1 |
| Purchase and sale – share purchase considerations – corporate considerations – non–competition clauses | 410(R) | 5.1.4 |
| Purchase and sale – share purchase considerations – corporate considerations – third party contracts and approvals | 410(R) | 5.1.3 |
| Purchase and sale – share purchase considerations – tax planning – post–sale consulting arrangements | 414(L-R) | 5.3.2 |
| Purchase and sale – share purchase considerations – tax planning – retiring allowances | 414(R) | 5.3.3 |
| Purchase money security interests (see also “PMSI”) | 285(L–R)–286(L) | 5.1.6 |
| Purchase of collateral by secured creditor – PPSA | 303(R) | 22.1.4 (g) |
| Purchase price – allocation – tax considerations – asset purchase | 393(L–R) | 4.2.1 |
| Purchase price allocation – tax considerations – asset purchase – purchase and sale | 393(L–R) | 4.2.1 |
| Purchase price deferral – cash and earn–out – tax considerations – asset purchase | 404(L-R) | 4.4.1(b) |
| Purchase price deferral – interest – tax considerations – asset purchase | 403(R)-404(R)) | 4.4.1(b) |
| Purchase price deferral – reserves – tax considerations –asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Purchase price deferral –– tax considerations – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Purchase price payment – share purchase – purchase and sale | 411(L-R) | 5.1.9 |
| Purchase–Money Security Interest (PMSI) on goods sold – seller’s security for payment – sale of goods | 350(L) | 4.3 |
| Q | | |
| QSBC shares – tax | 152(R) | Gloss. |
| Qualifications and assumptions – legal opinions  SEE: opinions | 256(L)-257(L) | 7 |
| Qualifying assets – rollover | 204(R)-205(L) | 3.2 |
| Qualifying parties for rollover – asset purchase from shareholder | 204(R) | 3.1 |
| Quorum – Corporations | 171(R)  176(L) | 4.6  2.5 |
| R | | |
| Rank of security – opinions | 258(L) | 8.5 |
| Re Stelco Inc--test for insolvency under the CCAA--eligible users | 380(R) | 5.2.1(c) |
| Re–perfecting security – PPSA | 294(R)–295(L) | 10.3 |
| Real property – asset purchase – purchase and sale | 395(R)–395(L) | 4.3.2 |
| Real property – receivership under Mortgages Act | 312(L) | 23.2.6 |
| Real property – searches | 255(R) | 4 |
| Real property interests – PPSA | 236(L–R) | 2.2.2 |
| Real property security | 244(R) | 6 |
| Real property security - mortgages | 244(R) | 6 |
| Realization remedies – Mortgages Act | 310(R) | 23.2.3 |
| Reasonable care – PPSA possession | 301(R) | 22.1.4 (a) |
| Reasonable Notice - Termination of Employment Relationship – Dismissal without cause – cases of bardal, lowndes, o’shanter | 320(L) | 4.1.1 |
| Reasonable notice – common law | 298(L-R) | 19.1.1 |
| Reasonable notice – demanding repayment | 298(L-R) | 19.1.1 |
| Reasonable notice – insolvent debtors | 299(L–R) | 19.2 |
| Reasonable repairs – while in possession | 302(L) | 22.1.4 (d) |
| Receiver | 301(L) – 309(R) | 22 |
| Receiver – BIA definition | 304(L) | 22.1.5 (a) |
| Receiver – BIA s. 243 receivers | 300(L) | 19.4 |
| Receiver – court directions | 304(R)–305(L) | 22.1.6 |
| Receiver – court–appointed – obligations and duties | 309(L–R) | 22.4 |
| Receiver – duties under BIA | 303(R)– 304(R) | 22.1.5 |
| Receiver – duties under PPSA | 301(R)– 303(R) | 22.1.4 |
| Receiver – duty to act honestly, good faith, commercially reasonable (BIA) | 304(L) | 22.1.5 (b) |
| Receiver – duty to deal with in commercially reasonable manner (PPSA) | 302(L) | 22.1.4 (c) |
| Receiver – environmental issues | 308(L)– 309(L) | 22.3.3 |
| Receiver – environmental issues – compliance with environmental remediation orders | 308(R) | 22.3.3 (c) |
| Receiver – environmental issues – priority charge for remediation costs | 309(L) | 22.3.3 (d) |
| Receiver – environmental issues – protections from personal liability | 308(R) | 22.3.3 (b) |
| Receiver – indemnity | 301(R) | 22.1.3 |
| Receiver – liability – personal liability | 306(L) | 22.3 |
| Receiver – liability – successor employer liabilities | 306(R)–307(L) | 22.3.2 (b) |
| Receiver – personal liability | 306(L) | 22.3 |
| Receiver – private – BIA reporting obligations | 304(L) | 22.1.5 (c) |
| Receiver – private – BIA reporting obligations – give notice | 304(L) | 22.1.5 (c)(i) |
| Receiver – private – BIA reporting obligations – receiver reports | 304(R) | 22.1.5 (c)(ii) |
| Receiver – standard template receivership order | 306(L) | 22.2.3 (b) |
| Receiver – standard template receivership order – protections | 309(L) | 22.3.4 |
| Receiver – statutory protections (BIA) | 307(R) | 22.3.2 (d) |
| Receiver – successor employer obligations | 306(R)– 308(L) | 22.3.2 |
| Receiver reports | 304(R) | 22.1.5 (c)(ii) |
| Receivers – s. 243 BIA – security enforcement | 300(L) | 19.4 |
| Receivership –  SEE: security enforcement – receivership | 301(L) – 309(R) | 22 |
| Receivership – appointment letter of private receiver | 301(R) | 22.1.2 |
| Receivership – court directions | 304(R)–305(L) | 22.1.6 |
| Receivership – court receiverships | 305(L)– 306(L) | 22.2 |
| Receivership – court receiverships – advantages | 305(L–R) | 22.2.1 |
| Receivership – court receiverships – appointment | 305(R) | 22.2.2 |
| Receivership – court receiverships – powers of court–appointed receiver | 306(L) | 22.2.3 |
| Receivership – court receiverships – standard template receivership order | 306(L) | 22.2.3 (b) |
| Receivership – court receiverships – types | 305(R) | 22.2.2 |
| Receivership – court receiverships – when appropriate | 305(L–R) | 22.2.1 |
| Receivership – court–appointed receivers – obligations | 309(L–R) | 22.4 |
| Receivership – indemnity of receiver | 301(R) | 22.1.3 |
| Receivership – Mortgages Act receivers | 312(L) | 23.2.6 |
| Receivership – notice requirements | 309(R) | 23.1.2 |
| Receivership – obligations and duties of court–appointed receivers | 309(L–R) | 22.4 |
| Receivership – private receivership – appointment letter | 301(R) | 22.1.2 |
| Receivership – private receivership – court directions | 304(R)–305(L) | 22.1.6 |
| Receivership – private receivership – duties of a receiver under PPSA possession | 301(R)– 303(R) | 22.1.4 |
| Receivership – private receivership – duties under BIA | 303(R)– 304(R) | 22.1.5 |
| Receivership – private receivership – indemnity of receiver | 301(R) | 22.1.3 |
| Receivership – private receivership – powers | 301(L) | 22.1.1 |
| Receivership – private receivership – review powers of the court | 305(L) | 22.1.7 |
| Receivership – private receiverships | 301(L) | 22.1 |
| Receivership of property – Mortgages Act security | 312(L) | 23.2.6 |
| Receivership of real property under Mortgages Act | 312(L) | 23.2.6 |
| Redeemer Foundation v MNR – income tax | 161(R) | 3.2.2 |
| Redemption and purchase of shares – authorization & solvency requirement | 201(R) | 1.3.3(a) |
| Redemption of shares – BIA – director and shareholder liability | 279(L)-280(L) | 17.4 |
| Redemption– Share Capital | 194(L) | 7.5 |
| Redemption, cancellation and purchase of shares – corporate characteristics – corporate changes | 201(R) | 1.3.3(a) |
| Redemption, cancellation and purchase of shares – corporate change - capital gain / loss | 201(R)-202(L) | 1.3.3(b) |
| Reduction in paid-up capital (PUC)– income tax considerations – private corporations | 200(R) | 1.3.2(b)(i) |
| Reduction in paid-up capital (PUC)– income tax considerations – public corporations | 201(L) | 1.3.2(b)(ii) |
| Reduction in stated capital – solvency requirement – corporate characteristics | 200(L–R) | 1.3.2(a) |
| Registered office – Corporations | 168(L) | 3.2 |
| Registering a PPSA financing statement | 240(L) | 3.3.1 |
| Registering a PPSA financing statement – application to one or more security agreements | 241(L) | 3.3.5 |
| Registering a PPSA financing statement – collateral classification and description | 240(R)-241(L) | 3.3.3 |
| Registering a PPSA financing statement – debtor name | 240(L–R) | 3.3.2 |
| Registering a PPSA financing statement – registration periods | 241(L) | 3.3.4 |
| Registration – asset purchase – purchase and sale | 417(R) | 9 |
| Registration – errors (PPSA) | 241(R)-242(L) | 3.5 |
| Registration – opinions | 257(R) | 8.4 |
| Registration – share purchase – purchase and sale | 417(R) | 9 |
| Registration errors – original PPSA statement | 241(R)-242(L) | 3.5 |
| Registration periods – types of searches – PPSA searches | 252(R) | 3.1.7 |
| Registration periods for PPSA financing statement | 241(L) | 3.3.4 |
| Registration requirement – securities | 226(L-R) | 2.2 |
| Registration requirement – securities – exemptions | 226(L-R) | 2.2 |
| Registrations – purchase and sale | 417(R) | 9 |
| Registrations – purchase and sale – assignment of account receivables | 417(R) | 9.1 |
| Registrations – purchase and sale – corporate filings | 418(L) | 9.6 |
| Registrations – purchase and sale – HST filings | 418(L) | 9.8 |
| Registrations – purchase and sale – income tax filings | 418(L) | 9.7 |
| Registrations – purchase and sale – land | 418(L) | 9.3 |
| Registrations – purchase and sale – leases | 418(L) | 9.4 |
| Registrations – purchase and sale – other assignments | 417(R)-418(L) | 9.2 |
| Registrations – purchase and sale – security for unpaid purchase price | 418(L) | 9.5 |
| Registrations – purchase and sale – trade–mark registrations | 418(L) | 9.9 |
| Regulation of market participants – securities | 226(L-R) | 2.2 |
| Reinstatement at Common Law - Remedies for Employees | 323(L) | 5.2 |
| Related person – BIA – preferences | 277(L) | 17.2.4 |
| Releases – share purchase – purchase and sale | 411(R) | 5.1.5 |
| Remediation costs – priority – priority charge for environmental remediation costs | 268(L) | 8.2.4 |
| Remedies – bankruptcy | 263(L) | 5.3.5 |
| Remedies – BIA – bankruptcy SEE: Unsecured creditors-BIA; Preferences | 276(L-R) | 17.1 |
| Remedies – BIA – transfers at undervalue | 279(L) | 17.3.6 |
| Remedies – Bulk Sales Act | 281(R) | 18.1.7 |
| Remedies – oppression remedy – unsecured creditors; remedies  SEE: oppression remedy | 282(L-R) | 18.2 |
| Remedies – power of sale, judicial sale, or foreclosure (mortgage security) | 310(R) | 23.2.3 |
| Remedies – sale of goods – unpaid seller’s lien | 349(R)– 350(L) | 4.1 |
| Remedies for breach – Contracts for the International Sale of Goods (CISG) – sale of goods | 354(L) | 6.3 |
| Remedies for Employees | 318(L) | 5 |
| Remedies for Employees – “Unjust Dismissal” under the CLC | 323(R) | 5.3 |
| Remedies for Employees – Civil Action for Damages for Wrongful Dismissal | 323(L) | 5.1 |
| Remedies for Employees – Duty to Mitigate | 324(L) | 5.6 |
| Remedies for Employees – Duty to mitigate – evaluation and reasonableness | 324(L) | 5.6 |
| Remedies for Employees – Human Rights Code | 323(R) | 5.5 |
| Remedies for Employees – Reinstatement at Common Law | 323(L) | 5.2 |
| Remedies for Employees – Remedies for dismissal under the ESA | 323(R)  (amended) | 5.4 |
| Remedies for Employers – Civil Action for Damages | 324(R) | 6.3 |
| Remedies for Employers – Disciplinary Sanctions | 324(R) | 6.2 |
| Remedies for Employers – Injunctive Relief | 325(L) | 6.4 |
| Remedies for Employers – Summary Dismissal | 324(R) | 6.1 |
| Remedy – Fraudulent Conveyances Act | 274(L-R) | 15.6 |
| Remedy – preferences – BIA | 277(R) | 17.2.7 |
| Removing a trustee – bankruptcy | 265(L) | 7.2 |
| Reorganization – articles | 215(R)-216(L) | 7.1 |
| Reorganization – tax aspects | 216(L–R) | 7.2 |
| Repair and Storage Liens Act –  SEE: RSLA | 296(L) | Part II |
| Repair and Storage Liens Act search | 253(L-R) | 3.2 |
| Repairers / repairs – bankruptcy | 297(R) | 17.4 |
| Repayment of loan – making demand | 298(L)– 300(L) | 19 |
| Repayment provisions – mandatory – debt financing | 234(L-R) | 1.3.1(d) |
| Repayment provisions – voluntary – debt financing | 234(L-R) | 1.3.1(d) |
| Replacement workers – strikes and lockouts | 329(L)– 330(L) | 11.2 |
| Reportable transactions – Income tax | 163(R) | 3.2.4 |
| Reporting issuer – securities | 232(L–R) | 3 |
| Repossession – perfection (PPSA) | 295(L–R) | 10.4 |
| Repossession of goods by unpaid supplier – unsecured creditors – rights in bankruptcy | 260(L–R) | 3.2; 3.3 |
| Representation Vote – Termination of Union’s Bargaining Rights | 330(R) | 14 |
| Representations and warranties – share purchase agreement – share purchase | 409(R)–410(R) | 5.1.2 |
| Representations and warranties – share sale – share purchase | 409(R)–410(R) | 5.1.2 |
| Representations, warranties and covenants – general security agreement | 236(R)-237(L) | 2.2.3 |
| Required elements – fraudulent conveyance – APA – exemptions | 275(R)-276(L) | 16.2.4 |
| Required elements – preference – BIA | 276(R) | 17.2.1 |
| Required elements of a fraudulent conveyance – APA –proper parties | 276(L) | 16.3 |
| Required elements of a fraudulent conveyance under the Assignments and Preferences Act (APA) | 274(R) | 16.1.1 |
| Required elements of preferences under BIA | 276(R) | 17.2.1 |
| Required share consideration – asset purchase | 205(L) | 3.3 |
| Requirements for a BIA s. 244 notice (before enforcing a mortgage security) | 298(R) | 19.1.2 |
| Requirements to obtain non–possessory lien | 297(L) | 17.2.1 |
| Requisitioned meetings – Shareholders – Corporations | 182(R) | 4.3.6 |
| Resale restrictions - Closed system – operation of Securities Act | 231(L-R) | 2.3.2(g) |
| Resale restrictions – securities – hold period | 231(L-R) | 2.3.2(g) |
| Resale restrictions – securities – prospectus exemptions | 231(L–R) | 2.3.2(g) |
| Reserves – tax considerations – purchase price – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Reserves from purchase price – tax issues – share purchase | 411(R) | 5.2.2 |
| Resignation – Corporations – Directors | 177(R) | 2.9 |
| Resignation or Abandonment – Tests | 322(R) | 4.4 |
| Resolutions – unanimous written approval of shareholders | 171(L) | 4.2 |
| Resolutions – written resolution in lieu of meetings | 171(L) | 4.3 |
| Restricted parties – administration of bankrupt’s estate | 266(R) | 7.5.4 |
| Restrictive Covenants – Employees – Reasonableness | 316(L) | 2.3.1 |
| Restrictive Covenants – Employees – Requirements | 316(L) | 2.3.1 |
| Restrictive Covenants – Employment Contracts | 316(L) | 2.3.1 |
| Restructuring, corporate (see: "Corporate restructuring") | 369(L) | 1 |
| Retail Sales Tax Act – Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – PST clearance certificates  SEE: RST | 289(L) | 6.2 |
| Retail Sales Tax Act (RSTA) – Bulk Sales Act – purchase and sale | 390(L) | 3.1.3 |
| Retaining and assigning leases – bankruptcy | 269(L) | 10.2 |
| Retiring allowances – tax planning – share purchase | 414(R) | 5.3.3 |
| Retraction– Share Capital | 194(L) | 7.5 |
| Return of Capital – Share Capital | 193(L-R) | 7.3 |
| Returns – Income tax | 156(L) | 2.1 |
| Reversal of priorities – Crown claims in bankruptcy | 289(R) | 6.4.1 |
| Reversal of priority – landlord’s right of distress | 292(R) | 9.3.2 |
| Review of bankrupt’s affairs (administration of bankrupt’s estate) | 265(L–R) | 7.3 |
| Review period – BIA – preferences | 276(R) | 17.2.1 |
| Review powers of the court – receivership | 305(L) | 22.1.7 |
| Reviewable investments – investment Canada Act – purchase and sale | 415(L-R) | 6.1 |
| Reviewable transactions – BIA – replaced by transfers at undervalue | 278(L) | 17.3.1 |
| Revival of Corporations – winding-up | 224(L-R) | 10 |
| Right of distress – reversal of priority for landlord | 292(R) | 9.3.2 |
| Right of distress of landlord – unsecured creditor | 261(R) | 4 |
| Right of repossession – seller’s security for payment – sale of goods | 350(L) | 4.2 |
| Right of seizure – taking possession of collateral– security enforcement | 300(L)– 301(L) | 20 |
| Right to appoint receiver – Bank Act | 310(L) | 23.1.4 |
| Right to share on distribution – bankruptcy | 266(R) | 7.5.3 |
| Rights of occupation of leased premises – bankruptcy | 268(R)- 269(L) | 10 |
| Rights to share in distribution – bankruptcy - admin of bankrupt’s estate | 266(R) | 7.5.3 |
| Risk of loss – payment of purchase price – asset purchase | 404(R) | 4.4.2 |
| Rollover - Filing Date – form T2057 | 208(L–R) | 3.7.5 |
| Rollover - Lower limit of s.85 rollover | 206(R) | 3.5.2 |
| Rollover - Special shares, non–share consideration & common shares received – s.85 ITA ordering rule | 207(L) | 3.6 |
| Rollover - value of consideration shareholder benefit | 207(L-R) | 3.7.1 |
| Rollover – amalgamation – requirements for s. 87 tax deferral | 214(L–R) | 6.2.2 |
| Rollover – arrangements and reorganizations | 216(L–R) | 7.2 |
| Rollover – asset purchase from shareholder | 204(L–R) | 3 |
| Rollover – claiming the rollover | 205(R)-206(L) | 3.4 |
| Rollover – elected amount – tax cost by type of asset | 205(L–R) | Figure1 |
| Rollover – Form T2057 | 205(R)-206(L) | 3.4 |
| Rollover – limit of elected amount | 206(L–R) | 3.5 |
| Rollover – limit on paid–up capital (PUC) – share consideration | 207(R)-208(L) | 3.7.3 |
| Rollover – non–share consideration for lower limit of rollover | 206(R) | 3.5.2(b) |
| Rollover – qualifying assets | 204(R)-205(L) | 3.2 |
| Rollover – required share consideration- boot consideration | 205(L) | 3.3 |
| Rollover – upper limit of s.85 rollover | 206(R) | 3.5.2 |
| RSLA – liens | 296(R) | 17 |
| RSLA – non–possessory liens – priority | 297(L) | 17.2.2 |
| RSLA – Repair and Storage Liens Act – liens | 296(R) | 17 |
| RSLA – Repair and Storage Liens Act search | 253(L-R) | 3.2 |
| RSLA – searches | 253(L-R) | 3.2 |
| RST – HST – asset purchase | 406(R)–407(R) | 4.4.5 |
| RST – remittance for deemed trust (HST) | 289(L) | 6.2;6.3 |
| Rule 45–501 / NI 45–106 – exempt distributions – securities | 228(R)-229(L) | 2.3.2(a) |
| S | | |
| S. 244 notice – BIA requirement for notice | 298(R) | 19.1.2 |
| S. 244 notice – exemptions | 298(R)– 299(L) | 19.1.3 |
| S. 427 – notice of intention to take security | 242(R) | 4.3 |
| s. 427 Bank Act – pre–existing encumbrances from PPSA grants | 243(L) | 4.6 |
| S.427 – applicability | 242(R) | 4.1 |
| S.427 – application for credit – bank act security | 242(R) | 4.2 |
| S.427 – Bank Act | 242(L)-243(L) | 4 |
| S.427 – grant of security/assignment of inventory | 242(R) | 4.4 |
| S.427 – loans and advances - agreement concerning loans and advances | 243(L) | 4.5 |
| S.427 – Notice of intention – Bank Act security | 242(R) | 4.3 |
| S.427 – transfer of title | 243(L) | 4.6 |
| Safeguards – principles of personal information protection – privacy law | 361(L) | 4.7 |
| Sale by receiver (Mortgages Act) | 312(R) | 23.2.6(c) |
| Sale in bulk – Bulk Sales Act | 280(L-R) | 18.1.3 |
| Sale in bulk – Bulk Sales Act – asset purchase | 405(R)–406(R) | 4.4.4 |
| Sale of business – purchase and sale – introduction | 389(L–R) | 1 |
| Sale of business – purchase and sale – searches in preparation for | 389(L–R) | 1 |
| Sale of division – vendor preference change – assets vs shares – purchase and sale | 392(L) | 3.2.4(a)(iv) |
| Sale of Goods – Acceptance | 343(R) | 3.1.4 |
| Sale of Goods – Arbitration | 349(L) | 3.3.11 |
| Sale of goods – conditions and warranties | 339(L) | 3.1.2 |
| Sale of Goods – Contract Remedies under SGA – Buyer’s Remedies | 352(L) | 5.2 |
| Sale of Goods – Contract Remedies under SGA – Seller’s in personam remedies | 352(L) | 5.1 |
| Sale of Goods – Contracts for the International Sale of Goods (CISG) – Conforming Goods to Contract | 353(R) | 6.2 |
| Sale of Goods – Contracts for the International Sale of Goods (CISG) – Specific Default Provisions | 353(R) | 6.2 |
| Sale of Goods – Contracts for the International Sale of Goods (CISG) – Remedies – void contracts | 354(L) | 6.3 |
| Sale of Goods – Contracts for the International Sale of Goods (CISG) – Opting Out | 354(R)–355(L) | 6.4 |
| Sale of Goods – Delivery | 340(R) | 3.1.3 |
| Sale of Goods – Delivery – Bills of lading | 343(L) | 3.1.3(d) |
| Sale of Goods – Delivery – Passage of Risk and Title | 342(L) | 3.1.3(c) |
| Sale of Goods – Delivery – Passage of Risk and Title – Default Rules under SGA | 342(L) | 3.1.3(c) |
| Sale of Goods – Delivery – Rule of Delivery | 340(R) | 3.1.3(a) |
| Sale of Goods – Delivery – Seller delivers quantity in excess of contract | 341(L) | 3.1.3(b) |
| Sale of Goods – Delivery – Time of Delivery | 341(L) | 3.1.3(b) |
| Sale of Goods – Differentiation between Contracts of Sale | 337(R) 338(L) | 2.2  3.1.1(a) |
| Sale of Goods – Franchise Legislation | 355(L)– 356(R) | 7 |
| Sale of Goods – Franchise Legislation – Consequences of non–exempt Franchise Relationship | 355(R)– 356(L) | 7.3 |
| Sale of Goods – Franchise Legislation – Exemptions | 355(R) | 7.2 |
| Sale of Goods – Franchise Legislation – Scope of a “franchise” | 355(L) | 7.1 |
| Sale of goods – liquidated damages | 344(L) | 3.1.5 |
| Sale of goods – mandatory elements | 337(L) | 2 |
| Sale of Goods – Payment (L/C) – Uniform Customs and Practices for Documentary Credit | 345(L) | 3.2.2(b) |
| Sale of Goods – provisions – Choice of Language | 348(L) | 3.3.7 |
| Sale of Goods – provisions – Choice of Law | 348(L) | 3.3.8 |
| Sale of Goods – provisions – Forum Selection | 348(R) | 3.3.9 |
| Sale of Goods – provisions – Insurance | 347(R) | 3.3.2 |
| Sale of Goods – provisions – Intellectual property rights | 347(R) | 3.3.4 |
| Sale of Goods – provisions – Performance and Other Bonds | 347(R) | 3.3.3 |
| Sale of Goods – provisions – Waiver of Jury Trial | 348(R) | 3.3.10 |
| Sale of Goods – provisions –Time of the Essence | 348(L) | 3.3.6 |
| Sale of Goods – Sell–Side Terms | 344(L) | 3.2 |
| Sale of Goods – Sell–Side Terms – Delivery and Payment Rules | 346(L) | 3.2.2(c) |
| Sale of Goods – Sell–Side Terms – Deposit | 345(L) | 3.2.2(a) |
| Sale of Goods – Sell–Side Terms – exculpatory and disclaimer clauses | 346(R) | 3.2.3 |
| Sale of Goods – Sell–Side Terms – Price Escalation | 344(L)– 345(L) | 3.2.1 |
| Sale of Goods – Sell–Side Terms – Statement of Annual Rate of Interest | 346(L) | 3.2.2(c) |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – Unpaid Seller | 349(R)– 350(L) | 4.1 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – Right of Repossession Under BIA | 350(L) | 4.2 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold | 350(L) | 4.3 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – PMSI on goods sold – Equipment | 350(R) | 4.3.1 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – PMSI – Title–Retention Provision | 350(R)– 351(R) | 4.3.1; 4.3.2 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – PMSI on goods sold – Inventory | 351(L) | 4.3.2 |
| Sale of Goods – Seller’s Security for Payment and In Rem Rights – Purchase Money Security Interest on goods sold – Consumer Goods | 351(R) | 4.3.3 |
| Sale of Goods – Set–Off – Equitable Set–Off | 347(L) | 3.3.1 |
| Sale of Goods – Set–Off – Legal Set–Off | 347(L) | 3.3.1 |
| Sale of Goods – Set–Off – Reserve Right to Set–Off | 347(L) | 3.3.1 |
| Sale of Goods – Set–Off – Waiver of Set–Off | 347(L) | 3.3.1 |
| Sale of Goods – Title to Goods | 338(L) | 3.1.1 |
| Sale of Goods – Title to Goods – Ownership | 338(L) | 3.1.1(a) |
| Sale of Goods – Title to Goods – Passage of Risk and Title – Default Rules for Passing Risk | 342(L) | 3.1.3(c) |
| Sale of Goods – Title to Goods – Passage of Risk and Title – Timing of Transfer of Title | 342(L) | 3.1.3(c) |
| Sale of Goods – Title to Goods – Protection from Security Interests | 338(R) | 3.1.1(b) |
| Sale of Goods – Title to Goods – Sales Outside Ordinary Course | 338(R) | 3.1.1(b) |
| Sale of Goods – Title to Goods – Security Interest Ineffective | 338(R) | 3.1.1(b) |
| Sale of Goods – United Nations Convention on Contracts for International Sale – Exclusions | 352(R) | 6.1 |
| Sale of Goods – United Nations Convention on Contracts for International Sale of Goods (CISG) | 352(R)– 355(L) | 6 |
| Sale of Goods Act – Sale of Goods | 337(R) | 2.2 |
| Sale of real property – bankruptcy – matrimonial home | 268(R) | 9.2.2 |
| Sale of real property – liquidation of bankrupt’s assets | 268(R) | 9.2.1 |
| Sale under PPSA – notice | 302(R) | 22.1.4 (e)(i) |
| Sale–leaseback | 285(L) | 5.1.6 |
| Sales orders – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| SBD – Small business deduction - tax | 153(R) | Gloss. |
| Scope and structure – opinions | 255(R)-256(L) | 6 |
| Search criteria – PPSA | 252(L–R) | 3.1.6 |
| Searches – introduction | 249(L) | 1 |
| Searches - Predecessor corporation – business search | 249(L–R) | 1.3 |
| Searches - standard security searches | 251(L)-255(R) | 3 |
| Searches – annual returns and corporations information act | 250(R)-251(L) | 2.4 |
| Searches – Bank Act – s.427 security searches | 253(R) | 3.3 |
| Searches – bankruptcy | 253(R)-254(R) | 3.4 |
| Searches – bankruptcy – FRANK and Sustain searches | 254(L) | 3.4.2 |
| Searches – bankruptcy searches | 253(R)-254(R) | 3.4 |
| Searches – bankruptcy searches – court searches | 254(L) | 3.4.2 |
| Searches – bankruptcy searches – search limitations | 254(R) | 3.4.4 |
| Searches – bankruptcy searches – superintendent of bankruptcy searches | 254(L–R) | 3.4.3 |
| Searches – bankruptcy searches (general) | 253(R)-254(L) | 3.4.1 |
| Searches – bulk sales act searches | 255(L) | 3.6 |
| Searches – business name | 250(L–R) | 2.2 |
| Searches – business names act registration – search OBCA corps | 250(L–R) | 2.2 |
| Searches – corporate searches | 249(R)-250(L) | 2.1 |
| Searches – corporate searches – business name search | 250(L–R) | 2.2 |
| Searches – corporate searches – certificate of compliance | 250(L) | 2.1 |
| Searches – corporate searches – certificate of status | 250(L) | 2.1 |
| Searches – corporate searches – Corporation Profile Report | 249(R)-250(L) | 2.1 |
| Searches – corporate searches – Corporations Information Act and annual returns re: OBCA corps | 250(R)-251(L) | 2.4 |
| Searches – corporate searches – OBCA and CBCA | 249(R)-250(L) | 2.1 |
| Searches – corporate searches – partnership name search | 250(R) | 2.3 |
| Searches – corporate searches – strategis report | 250(L) | 2.1 |
| Searches – corporation profile report | 249(R)-250(L) | 2.1 |
| Searches – cost of searches | 249(R) | 1.3 |
| Searches – currency date of searches | 253(L) | 3.1.8 |
| Searches – Execution Act searches | 254(R)-255(L) | 3.5 |
| Searches – financing transactions | 249(L) | 1.2 |
| Searches – fixtures and real property interests | 253(L) | 3.1.5 |
| Searches – Individual specific and non–specific search – PPSA | 252(R) | 3.1.6(c) |
| Searches – intellectual property and other searches | 255(L-R) | 3.7 |
| Searches – no searches of title to personal property | 253(L) | 3.1.10 |
| Searches – partnership name | 250(R) | 2.3 |
| Searches – PPSA - uncertified | 252(R)-253(L) | 3.1.7 |
| Searches – PPSA – application of the PPSA | 251(R) | 3.1.2 |
| Searches – PPSA – certified | 252(R) | 3.1.7 |
| Searches – PPSA – currency date of searches | 253(L) | 3.1.8 |
| Searches – PPSA – fixtures and real property interests | 252(L) | 3.1.5 |
| Searches – PPSA – no presumption | 251(R) | 3.1.3 |
| Searches – PPSA – no searches of title to personal property | 253(L) | 3.1.10 |
| Searches – PPSA – obtaining copies of security agreements and particulars | 251(R) | 3.1.4 |
| Searches – PPSA – registration periods | 252(R)-253(L) | 3.1.7 |
| Searches – PPSA – Repair and Storage Liens Act | 253(L-R) | 3.2 |
| Searches – PPSA – search criteria | 252(L–R) | 3.1.6 |
| Searches – PPSA – search criteria – corporations | 252(L) | 3.1.6(a) |
| Searches – PPSA – search criteria – individuals | 252(L–R) | 3.1.6(c) |
| Searches – PPSA – search criteria – motor vehicles – VIN | 252(R) | 3.1.6(d) |
| Searches – PPSA – search criteria – sole proprietorships and partnerships | 252(L) | 3.1.6(b) |
| Searches – PPSA – types of PPSA searches | 252(R)-253(L) | 3.1.7 |
| Searches – PPSA – types of searches – certified | 252(R)-253(L) | 3.1.7 |
| Searches – PPSA – types of searches – verbal/uncertified | 252(R) | 3.1.7 |
| Searches – PPSA – unregistered rights and interests | 253(L) | 3.1.9 |
| Searches – PPSA – verbal/uncertified | 252(R) | 3.1.7 |
| Searches – purchase and sale transactions | 249(L-R) | 1.1 |
| Searches – real property searches | 255(R) | 4 |
| Searches – Repair and Storage Liens Act | 253(L-R) | 3.2 |
| Searches – s. 427 Bank Act | 253(R) | 3.3 |
| Searches – standard corporate searches | 249(R)-251(L) | 2 |
| Searches – standard security searches - Execution Act searches | 254(R)-255(L) | 3.5 |
| Searches – standard security searches – bankruptcy searches | 253(R)-254(R) | 3.4 |
| Searches – standard security searches – bankruptcy searches (general) | 253(R)-254(L) | 3.4.1 |
| Searches – standard security searches – bulk sales act searches | 255(L) | 3.6 |
| Searches – standard security searches – intellectual property and other searches | 255(L-R) | 3.7 |
| Searches – standard security searches, personal property security act (PPSA) | 251(L)-253(L) | 3.1 |
| Searches – strategis report | 250(L) | 2.1 |
| Searches – types of searches | 249(L–R) | 1.3 |
| Searches – unregistered rights and interests | 253(L) | 3.1.9 |
| Searches, standard security searches, PPSA types of searches – two types | 252(R)-253(L) | 3.1.7 |
| Secondary market – securities | 225(L) | 1 |
| Section 87 – Indian Act – tax exemption | 363(L) | 1 |
| Section 90 – Indian Act – business – deeming provision | 364(L) | 1.3 |
| Secured and unsecured guarantees | 243(R) | 5.2.2 |
| Secured creditor priorities – PPSA priorities – Bank Act security interests | 287(R) | 5.1.9 |
| Secured creditor priorities – PPSA priorities – special priority rules for investment priority | 287(L–R) | 5.1.8 |
| Secured creditors –  SEE: PPSA | 283(L) | 1 |
| Secured creditors – appointment of receiver | 301(L) | 22.1.1 |
| Secured creditors – bankruptcy | 266(R) | 7.5.2 |
| Secured creditors – landlord right of distress | 291(R)–292(L) | 9.1 |
| Secured creditors – priorities –  SEE: PPSA | 283(L) | 1 |
| Secured creditors – priorities – why priorities matter | 283(L) | 1 |
| Secured creditors – stranger to the bankruptcy | 264(L) | 5.4.3 |
| Secured Creditors’ – Enforcement of security –  SEE: security enforcement | 297(R) | Part III |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan | 298(L)– 300(L) | 19 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – the demand and s. 244 notice | 298(L) | 19.1 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – the demand and s. 244 notice – common law reasonable notice | 298(L-R) | 19.1.1 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – the demand and s. 244 notice – s. 244 BIA requirement for notice | 298(R) | 19.1.2 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – the demand and s. 244 notice – exemptions from s.244 BIA | 298(R)– 299(L) | 19.1.3 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – reasonable notice | 299(L–R) | 19.2 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – the demand and s. 244 notice – Contractual notice periods or other pre–conditions to enforcement | 299(L) | 19.1.4 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – interim receivers | 299(R) | 19.3 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – interim receivers – (General) Appointment of interim receivers | 299(R) | 19.3.1 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – interim receivers - pre–conditions to appointment | 299(R) | 19.3.2 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – interim receivers – powers of interim receiver | 299(R) | 19.3.3 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – S.243 receivers BIA | 300(L) | 19.4 |
| Secured Creditors’ – Enforcement of security – Demanding repayment of a loan – S.243 receivers BIA - powers of s. 243 receivers | 300(L) | 19.4.1 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security (in addition to PPSA – Bank Act securities and mortgages against real property) | 309(R)– 312(R) | 23 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – enforcement of Bank Act security | 309(R)– 310(L) | 23.1 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – enforcement of Bank Act security – power to sell | 309(R) | 23.1.1 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – enforcement of Bank Act security – notice requirements | 309(R) | 23.1.2 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – enforcement of Bank Act security - Standard of care | 309(R) | 23.1.3 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – enforcement of Bank Act security – right to appoint receiver (s. 427 security) | 310(L) | 23.1.4 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security | 310(L) | 23.2 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security - demands | 310(L) | 23.2.1 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security – requirement of s.244 notice | 310(L) | 23.2.2 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security – remedy (selection of appropriate realization remedy) | 310(R) | 23.2.3 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security – notice of sale | 312(L) | 23.2.4 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security – standard of care | 312(L) | 23.2.5 |
| Secured Creditors’ – Enforcement of security – enforcement of other types of security – Enforcement of Mortgages Act security – Receivership of property | 312(L) | 23.2.6 |
| Secured Creditors’ – Enforcement of security – foreclosure | 301(L) | 21 |
| Secured Creditors’ – Enforcement of security – Introduction | 297(R)–298(L) | 18 |
| Secured Creditors’ – Enforcement of security – receivership | 301(L) – 309(R) | 22 |
| Secured Creditors’ – Enforcement of security – receivership – court–receiverships – when are court–appointed receivers appropriate | 305(L–R) | 22.2.1 |
| Secured Creditors’ – Enforcement of security – receivership – court–receiverships | 305(L)– 306(L) | 22.2 |
| Secured Creditors’ – Enforcement of security – receivership – court–receiverships – the appointment and types of court receivers | 305(R) | 22.2.2 |
| Secured Creditors’ – Enforcement of security – receivership – court–receiverships – powers of a court–appointed receiver | 306(L) | 22.2.3 |
| Secured Creditors’ – Enforcement of security – receivership – court–receiverships – powers of a court–appointed receiver – standard template receivership order | 306(L) | 22.2.3 (b) |
| Secured Creditors’ – Enforcement of security – receivership – obligations and duties of court–appointed receivers | 309(L–R) | 22.4 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Appointment letter | 301(R) | 22.1.2 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships | 301(L) | 22.1 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - powers | 301(L) | 22.1.1 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – Indemnity of receiver | 301(R) | 22.1.3 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession | 301(R)– 303(R) | 22.1.4 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – reasonable care | 301(R) | 22.1.4 (a) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – no contracting out/waiver | 302(L) | 22.1.4 (b) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Commercially reasonable manner | 302(L) | 22.1.4 (c) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – req. to undertake reasonable repairs | 302(L) | 22.1.4 (d) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral | 302(R)–303(L–R) | 22.1.4 (e) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral | 302(R) | 22.1.4 (e)(i) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral - who is entitled to receive notice | 302(R) | 22.1.4 (e)(ii) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral – notice period and content | 302(R) | 22.1.4 (e)(iii) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral - Waivers and exemptions from PPSA notice | 302(R)–303(L) | 22.1.4 (e)(iv) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral – consequences for non-compliance with notice requirements | 303(R) | 22.1.4 (e)(vi) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – Req. to give notice of disposition of collateral – special notice required for fixtures and accessions | 303(L) | 22.1.4 (e)(v) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – delay of disposition | 303(R) | 22.1.4(f) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – purchase by secured creditor | 303(R) | 22.1.4 (g) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships - Duties of a secured creditor or receiver under PPSA while in possession – duty to carry on debtor’s business | 303(R) | 22.1.4 (h) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA | 303(R)– 304(R) | 22.1.5 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA – Definition of Receive under BIA | 304(L) | 22.1.5 (a) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA - reporting obligations under BIA – Receiver reports | 304(R) | 22.1.5 (c)(ii) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA – duty to act honestly, good faith, commercially reasonable (BIA) | 304(L) | 22.1.5 (b) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA - reporting obligations under BIA | 304(L) | 22.1.5 (c) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – duties under the BIA - reporting obligations under BIA – general obligation to give notice | 304(L) | 22.1.5 (c)(i) |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – court directions | 304(R)–305(L) | 22.1.6 |
| Secured Creditors’ – Enforcement of security – receivership – Private receiverships – review powers of the court | 305(L) | 22.1.7 |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver | 306(L) | 22.3 |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – labour issues and successor employer liabilities | 306(R)– 308(L) | 22.3.2 |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – labour issues and successor employer liabilities – successor employer liabilities for non-union | 306(R)–307(L) | 22.3.2 (b) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – labour issues and successor employer liabilities – successor employer issues for unionized businesses | 307(L) | 22.3.2 (c) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – labour issues and successor employer liabilities – statutory protections (BIA) | 307(R) | 22.3.2 (d) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – environmental issues – protections from personal liability | 308(R) | 22.3.3 (b) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – environmental issues | 308(L)– 309(L) | 22.3.3 |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – environmental issues – compliance with environmental remediation orders | 308(R) | 22.3.3 (c) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – environmental issues – priority charge for remediation costs | 309(L) | 22.3.3 (d) |
| Secured Creditors’ – Enforcement of security – receivership –personal liability of receiver – standard template receivership order – protections for receivership liabilities | 309(L) | 22.3.4 |
| Secured Creditors’ – Enforcement of security – taking possession – self–help remedies | 300(R) | 20.1 |
| Secured Creditors’ – Enforcement of security – taking possession of collateral | 300(L)– 301(L) | 20 |
| Secured Creditors’ – Enforcement of security – taking possession – Bailiff or agent | 300(R) | 20.2 |
| Secured Creditors’ – Enforcement of security – taking possession – interim order for possession | 300(R) | 20.3 |
| Secured Creditors’ – Enforcement of security – taking possession – receivership | 300(R) | 20.4 |
| Secured Creditors’ – PPSA – Perfecting security | 283(R) | 3.1 |
| Secured Creditors’ – PPSA – secured creditors’ rights | 283(L–R) | 3 |
| Secured Creditors’ – priority | 283 - 296 | Part I |
| Secured Creditors’ – Priority – changing priorities | 293(L)– 295(R) | 10 |
| Secured Creditors’ – Priority – changing priorities – correcting errors and re–perfecting security | 294(R)–295(L) | 10.3 |
| Secured Creditors’ – Priority – changing priorities – implied subordination | 294(L) | 10.2 |
| Secured Creditors’ – Priority – changing priorities – perfection by repossession | 295(L–R) | 10.4 |
| Secured Creditors’ – Priority – changing priorities – Priority, Subordination, and inter-creditor agreements | 293(L–R)–294(L) | 10.1 |
| Secured Creditors’ – Priority – changing priorities – strategic bankruptcy | 295(R) | 10.5 |
| Secured Creditors’ – Priority – Enforcing priority | 295(R)– 296(L) | 11 |
| Secured Creditors’ – Priority – Enforcing priority – determination of priorities | 295(R)– 296(L) | 11.1 |
| Secured Creditors’ – Priority – Enforcing priority – Judicial determination of priority | 296(L) | 11.2 |
| Secured Creditors’ – Priority – Landlord Priorities – Effect of Bankruptcy – General | 292(R) | 9.3.1 |
| Secured Creditors’ – Priority – Landlord Priorities – Effect of Bankruptcy – reversal of priority of landlords’ right of distress | 292(R) | 9.3.2 |
| Secured Creditors’ – Priority – Landlord Priorities – Effect of Bankruptcy – impact of bankruptcy on landlord’s right to terminate | 293(L) | 9.3.3 |
| Secured Creditors’ – Priority – Landlord Priorities – Landlord’s Right of Distress | 291(R)–292(L) | 9.1 |
| Secured Creditors’ – Priority – Landlord Priorities –Termination of Leases | 292(R) | 9.2 |
| Secured Creditors’ – Priority – non–PPSA security | 284(L) | 4 |
| Secured Creditors’ – Priority – pension contribution claims | 291(L–R) | 8 |
| Secured Creditors’ – Priority – pension contribution claims – Priority | 291(R) | 8.1 |
| Secured Creditors’ – Priority – pension contribution claims – Underfunded pension deficiency claims | 291(R) | 8.2 |
| Secured Creditors’ – Priority – PPSA – non–PPSA security – relevance of title/ownership | 284(L) | 4.1 |
| Secured Creditors’ – Priority – PPSA – relevance of title/ownership | 283(R) | 3.2 |
| Secured Creditors’ – Priority – secured creditor priorities | 284(L) | 5 |
| Secured Creditors’ – Priority – secured creditor priorities – equipment leases | 288(L–R) | 5.2 |
| Secured Creditors’ – Priority – secured creditor priorities – execution creditors | 288(R) | 5.3 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – First to Register Rule | 284(L–R) | 5.1.1 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities | 284(L) | 5.1 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – first to perfect rule | 284(R) | 5.1.2 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – first to attach rule | 284(R) | 5.1.3 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – deemed trusts | 284(R) | 5.1.4 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – unperfected security interests | 284(R)–285(L) | 5.1.5 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – purchase money security interests (PMSIs) | 285(L–R)–286(L) | 5.1.6 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – special priority rules for fixtures and accessions – fixtures | 286(L–R) | 5.1.7(a) |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – special priority rules for fixtures and accessions | 286(L–R)–287(L) | 5.1.7 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – special priority rules for fixtures and accessions – accessions | 286(R)–287(L) | 5.1.7(b) |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – special priority rules for investment property | 287(L–R) | 5.1.8 |
| Secured Creditors’ – Priority – secured creditor priorities – PPSA Priorities – Bank Act security priority | 287(R) | 5.1.9 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Types of Statutory Liens and Deemed Trusts | 289(L–R) | 6.1; 6.3 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims | 289(L)–290(R) | 6 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – PST clearance certificates | 289(L) | 6.2 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Effect of bankruptcy | 289(R) | 6.4 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Effect of bankruptcy - Reversal of priorities for crown claims | 289(R) | 6.4.1 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Effect of bankruptcy – Securing Crown Claims | 290(L–R) | 6.4.3 |
| Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Effect of bankruptcy - exemption for employee source deductions | 290(L) | 6.4.2 |
| Secured Creditors’ – Priority – Wage priority claims – BIA / CCAA | 290(R)–291(L) | 7 |
| Secured Creditors’ – Priority – Wage priority claims – Priority | 291(L) | 7.1 |
| Secured Creditors’ – RSLA –  SEE: RSLA | 296(L) | Part II |
| Secured Creditors’ – RSLA – articles | 296(R) | 15 |
| Secured Creditors’ – RSLA – overlap with Consumer Protection Act | 296(R) | 16 |
| Secured Creditors’ – RSLA – repairers & repairs | 296(L–R) | 13 |
| Secured Creditors’ – RSLA – storers | 296(R) | 14 |
| Secured Creditors’ – RSLA – the RSLA lien | 296(R) | 17 |
| Secured Creditors’ – RSLA – the RSLA lien – non–possessory liens | 297(L) | 17.2 |
| Secured Creditors’ – RSLA – the RSLA lien – non–possessory liens - requirements to obtain a non-possessory lien | 297(L) | 17.2.1 |
| Secured Creditors’ – RSLA – the RSLA lien – non–possessory liens – priority of non–possessory liens | 297(L) | 17.2.2 |
| Secured Creditors’ – RSLA – the RSLA lien – non–possessory liens – bankruptcy | 297(R) | 17.4 |
| Secured Creditors’ – RSLA – the RSLA lien – possessory liens | 296(R) | 17.1 |
| Secured Creditors’ – RSLA – the RSLA lien – possessory liens – Priority of Possessory Liens | 296(R)–297(L) | 17.1.1 |
| Secured Creditors’ – Transition Rules – BIA | 283(L) | 2 |
| Secured Creditors’ – Transition Rules – CCAA | 283(L) | 2 |
| Secured creditors’ rights – enforcing priority | 295(R)– 296(L) | 11 |
| Secured transactions – debt financing – limitation periods | 245(R) | 8.1 |
| Secured transactions – impact of limitations act | 245(R) | 8.1 |
| Secured transactions – insurance | 245(L) | 7.3 |
| Secured transactions – limitation periods – acknowledgements and renewals of limitation periods | 246(R)-247(R) | 8.4 |
| Secured transactions – limitation periods – automatic acknowledgements | 246(R)-247(L) | 8.4.2(a);8.4.2(b |
| Secured transactions – limitation periods – basic limitation period | 245(R) | 8.1.1 |
| Secured transactions – limitation periods – borrower's performance under security agreement | 246(R)-247(L) | 8.4.2(b) |
| Secured transactions – limitation periods – demand loans/notes | 246(L) | 8.2 |
| Secured transactions – limitation periods – general | 246(R) | 8.4.1 |
| Secured transactions – limitation periods – guarantees | 247(R) | 8.4.4 |
| Secured transactions – limitation periods – no contracting out | 247(R) | 8.5 |
| Secured transactions – limitation periods – part payment of debt | 246(R) | 8.4.2(a) |
| Secured transactions – limitation periods – term loans | 246(L-R) | 8.3 |
| Secured transactions – limitation periods – transitional provisions / application | 245(R) | 8.1.3 |
| Secured transactions – limitation periods – ultimate limitation period | 245(R) | 8.1.2 |
| Secured transactions – limitation periods – written acknowledgements | 247(L–R) | 8.4.3 |
| Secured transactions – limitations period | 245(R) | 8.1 |
| Secured transactions – negative pledge | 245(L) | 7.2 |
| Secured transactions – other mechanisms of security | 245(L) | 7 |
| Secured transactions – real property | 244(R) | 6 |
| Secured transactions – Repairs and Storage Liens Act | 253(L-R) | 3.2 |
| Secured transactions – subordination of indebtedness | 245(L) | 7.1 |
| Secured Transactions and Debt Financing – intro | 233(L) | 1.1 |
| Securing Crown claims Secured Creditors’ – Priority – Statutory liens and deemed trusts for Crown claims – Effect of bankruptcy | 290(L–R) | 6.4.3 |
| Securities | 225(L) | 1 |
| Securities - Capital market –Securities Act | 225(L) | 1 |
| Securities - Private Issuer Exemption – common bonds test | 229(R)-230(L) | 2.3.2(b) |
| Securities - Private issuer exemption – member of the public test | 229(R)-230(L) | 2.3.2(b) |
| Securities - Private Issuer Exemption – Need to know test | 229(R)-230(L) | 2.3.2(b) |
| Securities - procedure re prospectus – going public | 227(R)-228(L) | 2.3.1 |
| Securities - prospectus – exemptions – employee exemptions | 231(L) | 2.3.2( f) |
| Securities - prospectus – misrepresentation | 228(R) | 2.3.1 |
| Securities - prospectus – offering memorandum | 230(R) | 2.3.2(e) |
| Securities - Prospectus – term sheets – informational disclosure | 230(R) | 2.3.2(e) |
| Securities - prospectus –informational disclosure - liability for misrepresentation | 230(R) | 2.3.2(e) |
| Securities - Resale restrictions – securities – hold period | 231(L-R) | 2.3.2(g) |
| Securities – blanket rulings – OSC | 225(L) | 2 |
| Securities – definition - Securities Act | 225(R)-226(L) | 2.1 |
| Securities – distribution – prospectus requirement | 227(L-R) | 2.3.1 |
| Securities – exemptions from the prospectus requirement | 228(R)-231(R) | 2.3.2 |
| Securities – final prospectus – s. 56 | 228(L) | 2.3.1 |
| Securities – Guarantees  SEE: Guarantees ; Debt financing | 243(R)-244(R) | 5 |
| Securities – Introduction | 225(L) | 1 |
| Securities – investment contract, indication of | 225(R)–226(L) | 2.1 |
| Securities – material change report | 232(L–R) | 3 |
| Securities – multilateral instruments | 225(R) | 2 |
| Securities – national instruments | 225(R) | 2 |
| Securities – notices and policy statements – OSC | 225(L) | 2 |
| Securities – Ontario securities commission – OSC | 225(L–R) | 2 |
| Securities – OSC regulatory powers | 225(L–R) | 2 |
| Securities – preliminary prospectus | 227(R)-228(L) | 2.3.1 |
| Securities – primary market | 225(L) | 1 |
| Securities – prospectus  See: Prospectus | 227(L-R) | 2.3.1 |
| Securities – prospectus - accredited investor exemption | 230(L) | 2.3.2(c) |
| Securities – prospectus - misrepresentation in offering memorandum | 230(R)-231(L) | 2.3.2(e) |
| Securities – prospectus - private issuer exemption – need to know test | 229(R)-230(L) | 2.3.2(b) |
| Securities – prospectus – employee exemptions | 231(L) | 2.3.2(f) |
| Securities – prospectus – exempt distributions | 228(R)-229(L) | 2.3.2(a) |
| Securities – prospectus – waiting period | 228(L–R) | 2.3.1 |
| Securities – prospectus exemptions – accredited investor, s. 2.3 of NI–45–106 | 230 (L) | 2.3.2(c) |
| Securities – prospectus exemptions – minimum amount investment | 230(L–R) | 2.3.2(d) |
| Securities – prospectus exemptions – offering memorandum | 230(R) | 2.3.2(e) |
| Securities – prospectus exemptions – private issuer – s. 2.4 of NI 45–106 | 229(R)-230(L) | 2.3.2(b) |
| securities – publicly held corporations - notice of trade under accredited investor exemption | 231(L) | 2.3.2(e) |
| securities – publicly held corporations under private issuer exemption | 231(L) | 2.3.2(e) |
| Securities – publicly–held corporations – material change – continuous disclosure | 232(L–R) | 3 |
| Securities – registration / licensing requirements | 226(L-R) | 2.2 |
| Securities – registration exemptions | 226(L-R) | 2.2 |
| Securities – registration exemptions and discretion | 226(L-R) | 2.2 |
| Securities – regulation of market participants | 226(L-R) | 2.2 |
| Securities – regulation of market participants - adviser | 226(L–R) | 2.2 |
| Securities – regulation of market participants - trade | 226(L-R) | 2.2 |
| Securities – regulation of market participants - underwriter | 226(L-R) | 2.2 |
| Securities – resale restrictions – prospectus exemptions | 231(L–R) | 2.3.2(g) |
| Securities – secondary market | 225(L) | 1 |
| Securities – Securities Act - objectives | 225(L) | 1 |
| Securities – uncertificated securities and the indirect holding system | 237(R)-238(L) | 2.5 |
| Securities Act – share purchase – purchase and sale | 411(L) | 5.1.7 |
| Securities law implications  SEE: securities | 225(L) | 1 |
| Securities Transfer Act – securities | 237(R)-238(L) | 2.5 |
| Securities Transfer Act – Uncertificated Securities and PPSA | 237(R)-238(L) | 2.5 |
| Security – enforcement of Mortgages Act security – requirements for a s. 244 notice | 310(L) | 23.2.2 |
| Security – enforcement of Mortgages Act security – section of appropriate realization remedy: power of sale, judicial sale, foreclosure | 310(R) | 23.2.3 |
| Security – purchase price – share purchase | 411(L-R) | 5.1.9 |
| Security agreement – important components | 235(R)-236(L) | 2.1 |
| Security agreement – PPSA security | 235(R) | 2 |
| Security agreements (other) | 238(R)-239(L) | 2.7 |
| Security enforcement – 6 steps | 297(R)–298(L) | 18 |
| Security enforcement – Bank Act security – notice requirements | 309(R) | 23.1.2 |
| Security enforcement – Bank Act security – right to appoint receiver | 310(L) | 23.1.4 |
| Security enforcement – Bank Act security – standard of care | 309(R) | 23.1.3 |
| Security enforcement – BIA (s. 244) notice obligation | 298(L)– 300(L) | 19 |
| Security enforcement – demanding repayment | 298(L)– 300(L) | 19 |
| Security enforcement – demanding repayment – BIA requirement for notice, s. 244 | 298(R) | 19.1.2 |
| Security enforcement – demanding repayment – contractual notice periods or other pre–conditions to enforcement | 299(L) | 19.1.4 |
| Security enforcement – demanding repayment – interim receivers, powers of the interim receiver | 299(R) | 19.3.3 |
| Security enforcement – demanding repayment – reasonable notice under common law | 298(L-R) | 19.1.1 |
| Security enforcement – demanding repayment – reasonable notice under common law | 299(L–R) | 19.2 |
| Security enforcement – duties of secured creditor or receiver under PPSA while in possession – no contracting out/waiver | 302(L) | 22.1.4 (b) |
| Security enforcement – duties of secured creditor or receiver under PPSA while in possession – commercially reasonable manner | 302(L) | 22.1.4 (c) |
| Security enforcement – duties of secured creditors and receivers under BIA | 303(R)– 304(R) | 22.1.5 |
| Security enforcement – factors to consider – remedies | 297(R)–298(L) | 18 |
| Security enforcement – interim receivers – BIA s. 243 receivers | 300(L) | 19.4 |
| Security enforcement – interim receivers – powers of BIA s. 243 receivers | 300(L) | 19.4.1 |
| Security enforcement – interim receivers – powers of the interim receiver | 299(R) | 19.3.3 |
| Security enforcement – interim receivers – pre–conditions to appointment | 299(R) | 19.3.2 |
| Security enforcement – making the demand – s. 244 BIA requirement for notice | 299(L–R) | 19.2 |
| Security enforcement – Mortgages Act – notice of sale | 310(L) | 23.2 |
| Security enforcement – Mortgages Act security –  SEE: Mortgages Act security | 310(L) | 23.2 |
| Security enforcement – Mortgages Act security – comparison of power of sale, judicial sale and foreclosure | 310(R) | 23.2.3(c) |
| Security enforcement – Mortgages Act security – demands | 310(L) | 23.2.1 |
| Security enforcement – Mortgages Act security – foreclosure remedies | 310(R) | 23.2.3(b) |
| Security enforcement – Mortgages Act security – judicial sale | 310(R) | 23.2.3(c) |
| Security enforcement – Mortgages Act security – notice | 310(L) | 23.2.2 |
| Security enforcement – Mortgages Act security – notice of sale | 312(L) | 23.2.4 |
| Security enforcement – Mortgages Act security – obtaining possession | 310(R) | 23.2.3 (a) |
| Security enforcement – Mortgages Act security – power of sale and foreclosure remedies | 310(R) | 23.2.3(b) |
| Security enforcement – Mortgages Act security – realization remedy (selection of appropriate remedy) | 310(R) | 23.2.3 |
| Security enforcement – Mortgages Act security – receivership of property | 312(L) | 23.2.6 |
| Security enforcement – Mortgages Act security – remedy (selection of appropriate realization remedy) | 310(R) | 23.2.3 |
| Security enforcement – Mortgages Act security – s. 244 notice | 310(L) | 23.2.2 |
| Security enforcement – Mortgages Act security – standard of care | 312(L) | 23.2.5 |
| Security enforcement – receivership – appointment letter of private receiver | 301(R) | 22.1.2 |
| Security enforcement – receivership – appointment of by secured creditors | 301(L) | 22.1.1 |
| Security enforcement – receivership – duties of possession under PPSA | 301(R)– 303(R) | 22.1.4 |
| Security enforcement – receivership – duties under BIA | 303(R)– 304(R) | 22.1.5 |
| Security enforcement – receivership – environmental issues | 308(L)– 309(L) | 22.3.3 |
| Security enforcement – receivership – environmental issues – priority charge for remediation costs | 309(L) | 22.3.3 (d) |
| Security enforcement – receivership – environmental issues – protection from personal liability | 308(R) | 22.3.3 (b) |
| Security enforcement – receivership – indemnity of receiver | 301(R) | 22.1.3 |
| Security enforcement – receivership – personal liability of receiver – standard form template | 306(L–R) | 22.3.1 |
| Security enforcement – receivership – private receiverships | 301(L) | 22.1 |
| Security enforcement – receivership – private receiverships – powers of | 301(L) | 22.1.1 |
| Security enforcement – receivership – review powers of the court | 305(L) | 22.1.7 |
| Security enforcement – taking possession | 300(L)– 301(L) | 20 |
| Security enforcement – taking possession – bailiff or agent | 300(R) | 20.2 |
| Security enforcement – taking possession – interim order for possession | 300(R) | 20.3 |
| Security enforcement – taking possession – self–help remedies | 300(R) | 20.1 |
| Security enforcement – the demand and s. 244 notice | 298(L) | 19.1 |
| Security entitlement – uncertificated securities | 237(R)-238(L) | 2.5 |
| Security for unpaid purchase price – registrations – purchase and sale | 418(L) | 9.5 |
| Security interest – definition – PPSA | 235(R) | 2.1 |
| Security interest – effect of – sale of goods | 338(R) | 3.1.1(b) |
| Security searches – Canada Shipping Act | 255(R) | 3.7 |
| Security searches – Execution Act Searches | 254(R)-255(L) | 3.5 |
| Security searches – intellectual property and other searches (unique assets) | 255(L-R) | 3.7 |
| Security searches – Mining Act search | 255(L-R) | 3.7 |
| Security searches –bulk sales act searches | 255(L) | 3.6 |
| SEE: asset purchase – payment of the purchase price | 403(L)-404(R) | 4.4.1 |
| Seguin v. Pelletier – bankruptcy – aboriginal | 366(R) | 2.6 |
| Seizure – exemption – Aboriginal – “paramount location” test | 365(R) | 2.1 |
| Seizure – insolvency – reserve lands – Aboriginal | 365(L) | 2 |
| Seizure – insolvency – restrictions – Aboriginal | 366(L) | 2.4 |
| Seizure by another Indian or band – insolvency – Aboriginal | 366(L) | 2.4 |
| Selection of appropriate realization remedy – comparison of the power of sale, judicial sale and foreclosure remedies | 310(R) | 23.2.3(c) |
| Selection of appropriate realization remedy (Mortgages Act) – obtaining possession | 310(R) | 23.2.3 (a) |
| Self–help remedies – taking possession – secured creditor | 300(R) | 20.1 |
| Sell–Side Terms – sale of goods | 344(L) | 3.2 |
| Seller’s conditions and warranties – sale of goods | 339(L) | 3.1.2 |
| Seller’s in personam remedies – contract remedies under SGA – sale of goods | 352(L) | 5.1 |
| Seller’s security for payment and in rem rights – sale of goods | 349(R)– 352(L) | 4 |
| Selling collateral - Notice - Security enforcement – duties of secured creditor or receiver under PPSA – notice: period, content, waivers, special notice requirements, | 302(R)–303(L–R) | 22.1.4 (e) |
| Set–off – sale of goods | 347(L) | 3.3.1 |
| Severance pay – employees – termination under Employment Standards Act – asset purchase | 402 (L-R) | 4.3.9(b) |
| Severance Pay – termination of employment | 320(R) | 4.1.2 |
| Shafron v KRG Insurance Brokers – reasonableness of restrictive covenant – employees | 316(L) | 2.3.1 |
| Share acquisition – choice of assets/liabilities – corporate considerations – purchase and sale | 389(R) | 3.1.1 |
| Share acquisition – searches in context of | 249(L) | 1.1 |
| Share Capital - Stated Capital Account – Property or past services | 190(L) | 5 |
| Share Capital - Acquisition of corporation’s own shares – purchase or redemption of shares in accordance with conditions specified in articles | 198(L) | 12.3 |
| Share Capital -Share Certificates | 198(R) | 13 |
| Share Capital – Acquisition – Solvency test | 197(R) – 198(L) | 12.2 |
| Share Capital – Acquisition of Corporation’s Own Shares | 197(R) – 198(R) | 12 |
| Share Capital – Authorized Capital | 189(L) | 2 |
| Share Capital – Changing Capital Structure of Corporation | 195(L) | 8 |
| Share Capital – Classes and series of shares | 196(L-R) | 10 |
| Share Capital – Classes of Shares | 189(R) | 4 |
| Share Capital – Issued Capital | 189(R) | 3 |
| Share Capital – Legal Nature of a Share | 189(L) | 1 |
| Share Capital – Paid-up Capital (PUC) | 190(L-R) – 191(L) | 6 |
| Share Capital – Paid-up Capital (PUC) – PUC and ACB | 192(L) | 6.4 |
| Share Capital – Paid-up Capital (PUC) – PUC vs. Stated Capital | 191(L-R) | 6.3 |
| Share Capital – Rights, conditions, restrictions on shares - Cumulative or non–cumulative dividends | 192(R) | 7.2 |
| Share Capital – Rights, conditions, restrictions on shares – Conversion | 193(R) | 7.4 |
| Share Capital – Rights, conditions, restrictions on shares – Pre-emptive Rights | 195(L) | 7.9 |
| Share Capital – Rights, conditions, restrictions on shares – Preferential dividends | 192(R) | 7.1 |
| Share Capital – Rights, conditions, restrictions on shares – Redemption or Retraction | 194(L) | 7.5 |
| Share Capital – Rights, conditions, restrictions on shares – Return of Capital | 193(L) | 7.3 |
| Share Capital – Rights, conditions, restrictions on shares – Sinking fund | 195(L) | 7.7 |
| Share Capital – Rights, conditions, restrictions on shares –Convertible Securities | 194(L) | 7.4.2 |
| Share Capital – Rights, conditions, restrictions on shares –Voting | 195(L) | 7.8 |
| Share Capital – Share Capitalization – Advantages and Disadvantages | 196(R) – 197(R) | 11 |
| Share Capital – Share Terms – Articles | 195(L-R) – 196(L) | 9 |
| Share Capital – Stated Capital Account | 190(L) | 5 |
| Share Capital –Number of Shares | 189(R) – 190(L) | 4.2 |
| Share certificate – Corporation | 172(L)  189(L)  198(R) | 5  1  13 |
| Share classes – Corporations | 168(R) – 169(L) | 3.5 |
| Share consolidation arrangement – going private transactions | 217(R) | 8 |
| Share purchase – corporate considerations | 409(R)–410(R) | 5.1 |
| Share purchase – income tax issues and considerations | 411(R)-413(R) | 5.2 |
| Share purchase – purchase and sale – tax planning – pre–sale dividend | 413(R)-414(L) | 5.3.1 |
| Share purchase – purchase price reserves | 411(R) | 5.2.2 |
| Share purchase agreement – contents – purchase and sale – corporate considerations | 409(L-R) | 5.1.1 |
| Share purchase income tax issues, change of control – loss carryforwards | 413(L-R) | 5.2.5(b) |
| Share purchase transaction – HST implications – purchase and sale of a business | 407(L) | 4.4.5 |
| Share purchases from shareholders - common instances of transfer and sale | 209(L-R) | 4 |
| Share purchases from shareholders - deemed dividend rules | 209(L–R) | 4 |
| Share purchases from shareholders - not arm’s–length | 209(L–R) | 4 |
| Share redemption – bankrupt corporation – director liability – BIA | 279(L-R) | 17.4.1 |
| Share redemption and purchase – solvency requirement | 201(R) | 1.3.3(a) |
| Share sale – vendor’s capital gain – purchase and sale | 391(L) | 3.2.2(a) |
| Share sale – vendor’s preference – capital gain – purchase and sale | 391(L) | 3.2.2(a) |
| Share Terms - Articles | 195(L–R)- 196(L) | 9 |
| Shareholder - Meetings – Who can call the meeting | 182(R) | 4.3.6 |
| Shareholder Agreements | 185(L) – 186(L) | 1-2 |
| Shareholder Agreements - Conflict between USA and Articles | 185(R) | 2 |
| Shareholder Agreements – USA - Disability/death/insolvency of a SH | 188(L) | 3.4.6 |
| Shareholder Agreements – USA - Family Law Act | 188(L-R) | 3.5 |
| Shareholder Agreements – USA – Common provisions | 186(L) – 188(L) | 3 |
| Shareholder Agreements – USA – Drag-alongs | 187(R) – 188(L) | 3.4.5 |
| Shareholder Agreements – USA – Piggy-backs | 187(R) | 3.4.4 |
| Shareholder Agreements – USA – Rights of first refusal | 187(L) | 3.4.3 |
| Shareholder Agreements – USA – Shotgun clause | 187(L) | 3.4.2 |
| Shareholder Agreements – USA – Unanimous Shareholder Agreement | 185(R) | 2 |
| Shareholder Agreements – USA– Over-subscription right | 186(R) | 3.4.1 |
| Shareholder Agreements – USA– Pre-emptive rights clause | 186(R) | 3.4.1 |
| Shareholder loans – Taxation | 143(R) – 144(R) | 7.3 – 7.3.4 |
| Shareholder vote – asset purchase – OBCA s. 184 | 408(R) | 4.4.8 |
| Shareholders – asset purchases from shareholders | 204(L–R) | 3 |
| Shareholders – Auditor appointment and reports | 179(R) – 180(L) | 4.2.3 |
| Shareholders – Auditor appointment and reports– International Financial reporting Standards (IFRS) | 179(R) | 4.2.3 |
| Shareholders – Becoming a SH | 178(R) – 179(L) | 4.1 |
| Shareholders – Corporate shareholders – Shares in itself (prohibited) | 179(L) | 4.1 |
| Shareholders – Corporation holding shares in itself (prohibited) | 179(L) | 4.1 |
| Shareholders – Financial Statements | 179(L) – 180(L) | 4.2.2 – 4.3.2 |
| Shareholders – Fundamental Changes | 180(L) | 4.2.4 |
| Shareholders – Meetings -Resolutions in Writing | 183(L) | 4.3.9 |
| Shareholders – Meetings – Annual and special | 181(L) | 4.3.1 |
| Shareholders – Meetings – Materials to be circulated prior to meetings | 182(L) | 4.3.5 |
| Shareholders – Meetings – Notice for meetings and record date | 181(R) – 182(L) | 4.3.3 – 4.3.4 |
| Shareholders – Meetings – Proxy solicitation | 182(L) | 4.3.4 |
| Shareholders – Meetings – Voting in self-interest | 183(L) | 4.4 |
| Shareholders – Remedies | 183(L) | 4.5 |
| Shareholders – Remedies - Oppression | 183(R) – 184(L) | 4.5.3 |
| Shareholders – Remedies – Derivative actions | 183(R) | 4.5.2 |
| Shareholders – Right to receive financial statements | 179(L-R) | 4.2.2 |
| Shareholders – Rights, powers, and duties | 179(L) | 4.2 |
| Shareholders – Securities Register | 179(L) | 4.1 |
| Shareholders – Shareholder Proposals | 180(L) | 4.2.5 |
| Shareholders – winding–up – tax consequences | 221(R) | 9.4.1  (b) |
| Shareholders –Meetings - Proxy (voting by) | 182(R) | 4.3.8 |
| Shares or assets – choice of assets/liabilities – purchase and sale | 389(R) | 3.1.1 |
| Shares or assets – purchase and sale – major decision | 389(R) | 3 |
| Short–form amalgamation – vertical and horizontal requirements | 212(R)-213(L) | 6.1.2 |
| Simplicity – assets vs shares – corporate considerations – purchase and sale | 390(L) | 3.1.2 |
| Small Business Deduction (SBD) – Taxation | 136(L) | 5.3.1 |
| Sole Proprietorship - Business Names Act – BNA | 112(L) | 1 |
| Sole proprietorship - ITA – Income Tax Act | 111(L) | 1 |
| Sole Proprietorship --Business Losses – Tax –– carryforward/carryback | 111(R) – 112(L) | 1 |
| Sole proprietorship --carryforward/lookback – Tax – Business losses | 111(R) – 112(L) | 1 |
| Sole proprietorship--Capital losses – Business losses | 112(L) | 1 |
| Sole proprietorships – aboriginal – business vehicles | 366(R) | 3.1 |
| Solicitor-client privilege – income tax enforcement | 163(R) | 3.4 |
| Solvency requirement - reduction in stated capital – corporate changes | 200(L–R) | 1.3.2(a) |
| Solvency test – Corporate Acquisition of its own shares | 197(R) – 198(L) | 12.2 |
| Special Act Corporations | 172(R) – 173(L) | 6.3 |
| Special business – Shareholder Meetings - Corporations | 181(L) | 4.3.1 |
| Special Cases of Employee Status | 314(L) | 1.5 |
| Special Cases of Employee Status – Probationary Employees | 314(L) | 1.5.1 |
| Special Cases of Employee Status – Public Employees and Office Holders – Exceptions | 314(L) | 1.5.2 |
| Special Cases of Employee Status – Public Employees and Public Office Holders | 314(L) | 1.5.2 |
| Special Cases of Employee Status – Statutory terms superceding contract (Wells v Newfoundland) | 314(L) | 1.5.2 |
| Special Cases of employer status - Employment Law – Employment relationship – common employer | 314(L) | 1.5 |
| Special Cases of Employer Status - Employees – Employment Law – Employment relationship | 313(R)– 314(R) | 1.4 |
| Special Cases of employer status – common employer | 314 (L) | 1.4.2 |
| Special Cases of employer status – sufficient degree of relationship | 314(L) | 1.4.2 |
| Special Cases of employer status – transfer of employees | 313(R)– 314(L) | 1.4.1 |
| Special considerations relating to individual guarantors – types of guarantees | 244(L) | 5.5 |
| Special priority rules for investment property (secured creditors – priorities) | 287(L–R) | 5.1.8 |
| Special resolutions – corporations | 171(L) | 4.2 |
| Special Shareholder – Share Capital | 195(R)- 196(L) | 9 |
| Squeeze–out – going private transactions  SEE ALSO: CBCA regulation | 217(R)  218(R) | 8  8 |
| STA – Securities Transfer Act – Uncertificated Securities and PPSA | 237(R)-238(L) | 2.5 |
| Standard assumptions and qualifications – opinion  SEE: opinions | 256(L)-257(L) | 7 |
| Standard corporate searches –  SEE: searches | 249(R)-251(L) | 2 |
| Standard form template receivership order – powers of receiver | 306(L) | 22.2.3 (b) |
| Standard form template receivership order – protection from liability | 306(L–R) | 22.3.1 |
| Standard form template receivership order protections for receivership liabilities | 306(L) | 22.3 |
| Standard of care – mortgage security | 312(L) | 23.2.5 |
| Standard opinions  SEE: opinions | 257(L)-258(R) | 8 |
| Standard opinions – authorized share capital | 258(R) | 8.6 |
| Standard opinions – corporate capacity and power | 257(L) | 8.1 |
| Standard opinions – rank of security | 258(L) | 8.5 |
| Standard opinions – registration | 257(R) | 8.4 |
| Standard opinions – valid and binding obligation enforceable in accordance with its terms | 257(R) | 8.3 |
| Standard security searches | 251(L)-255(R) | 3 |
| Standard security searches – bankruptcy searches | 253(R)-254(R) | 3.4 |
| Standard security searches – bankruptcy searches (general) | 253(R)-254(L) | 3.4.1 |
| Standard security searches – bulk sales act searches | 255(L) | 3.6 |
| Standard security searches – execution act searches | 254(R)-255(L) | 3.5 |
| Standard security searches – intellectual property and other searches | 255(L-R) | 3.7 |
| Standard security searches – PPSA | 251(L)-253(L) | 3.1 |
| Standard security searches – s. 427 of Bank Act | 253(R) | 3.3 |
| Standard security searches – types of searches – two types under PPSA system | 252(R)-253(L) | 3.1.7 |
| Status of bankrupt - BIA | 261(R)-262(L) | 5.1 |
| Statute of Frauds – guarantees | 243(R) | 5.4 |
| Statutory Employer Obligations | 317(L)–320(L) | 3.2 |
| Statutory Employment Obligations – Employment Standards Act | 317(L) | 3.2.1 |
| Statutory Employment Obligations – Termination and Severance of Employment | 317(L) | 3.2.1 |
| Statutory lien – PPSA | 289(L)–290(R( | 6 |
| Statutory liens and deemed trusts – PST clearance certificates | 289(L) | 6.2 |
| Statutory liens and deemed trusts – types of | 289(L–R) | 6.3 |
| Statutory liens and deemed trusts for Crown claims – Secured Creditors’ – Priority | 289(L)–290(R( | 6 |
| Statutory protections from employer liability – BIA for receivers | 307(R) | 22.3.2 (d) |
| Statutory protections from environmental liability – BIA for trustee – EPA | 308(L) | 22.3.3 (a) |
| Stay of proceedings – purpose | 264(R) | 6.1 |
| Stay of proceedings in a bankruptcy | 264(L–R) | 6.1 |
| Stay of proceedings in a bankruptcy – leave to lift stay | 264(R) | 6.2 |
| Stay of proceedings--proposals under the BIA (see: "Corporate restructuring--proposals under the BIA--stay of proceedings") | 374(L) | 4.7 |
| Stock in bulk – Bulk Sales Act | 280(L-R) | 18.1.3 |
| Stock in bulk – definition – Bulk Sales Act – asset purchase | 405(R)–406(R) | 4.4.4 |
| Storers – RSLA | 296(R) | 14 |
| Strategic bankruptcy | 295(R) | 10.5 |
| Strategic bankruptcy – involuntary bankruptcy | 262(L–R) | 5.3.1 |
| Strategis report – corporate searches | 250(L) | 2.1 |
| Strikes and Lockouts | 329(L)– 330(L) | 11.2 |
| Strikes and Lockouts – Definitions | 329(L)– 330(L) | 11.2 |
| Strikes and Lockouts – Prohibited Parties & Industries | 329(L)– 330(L) | 11.2 |
| Strikes and Lockouts – Replacement workers | 329(L)– 330(L) | 11.2 |
| Strikes and lockouts – strike vote | 329(L)– 330(L) | 11.2 |
| Structuring loan arrangements – debt financing | 234(L)-235(L) | 1.3 |
| Subordination agreement – changing priorities | 293(L–R)–294(L) | 10.1 |
| Subordination of accession interest – changing priorities | 293(L–R)–294(L) | 10.1 |
| Subordination of fixture interest – changing priorities | 293(L–R)–294(L) | 10.1 |
| Subordination of indebtedness – debt financing and secured transactions | 245(L) | 7.1 |
| Subordination, implied | 294(L) | 10.2 |
| Subordination, priority and inter–creditor agreements – changing priorities | 293(L–R)–294(L) | 10.1 |
| Subrogation right of government – unpaid wages – WEPPA | 261(R) | 3.5 |
| Successor employer – new owner | 306(R)– 308(L) | 22.3.2 |
| Successor employer – receiver (union and non–union) | 306(R)–307(L–R) | 22.3.2 (b–c) |
| Successor employer issues for unionized businesses | 307(L) | 22.3.2 (c) |
| Successor employer obligations – receiver | 306(R)– 308(L) | 22.3.2 |
| Successor employers – Special Cases of employer status | 313(R)– 314(L) | 1.4.1 |
| Summary dismissal – employer remedies | 324(R) | 6.1 |
| Summary Dismissal – Termination of Employment Relationship | 321(R) | 4.2.1 |
| Super–priority interest – PMSI on goods sold– seller’s security for payment – sale of goods | 350(L) | 4.3 |
| Superintendent of bankruptcy searches | 254(L–R) | 3.4.3 |
| Supplemental security | 236(R)-237(L) | 2.2.3 |
| Supplemental security – general assignment of accounts receivable | 236(R)-237(L) | 2.2.3 |
| Supplemental security – securities pledge agreements | 236(R)-237(L) | 2.2.3 |
| Suspension of discharge – bankruptcy – discharge of personal bankrupt | 271(R)-272(L) | 13.2.9 |
| Sustain searches – court searches | 254(L) | 3.4.2 |
| T | | |
| Taking possession – bailiff or agent | 300(R) | 20.2 |
| Taking possession – duties of a secured creditor or receiver under the PPSA while in possession | 301(R)– 303(R) | 22.1.4 |
| Taking possession – receivership | 300(R) | 20.4 |
| Taking security under s. 427 of the Bank Act | 242(L)-243(L) | 4 |
| Tangible assets – jurisdiction of registration - perfecting PPSA security | 239(R) | 3.2 |
| Tangible personal property (TPP) – harmonized sales tax implications – asset purchase | 407(L–R) | 4.4.5 |
| Tax – arrangements and reorganizations  SEE: Arrangements and Reorganizations | 216(L–R) | 7.2 |
| Tax – bankruptcy – personal income tax debtors | 270(R) | 13.2.4 |
| Tax – deemed year–end - amalgamation | 213(R) | 6.2.1 |
| Tax – deeming rules – amalgamation | 214(L–R) | 6.2.2 |
| Tax – personal income tax debtors – bankruptcy | 270(R) | 13.2.4 |
| Tax – tax deferral (amalgamation) | 214(L–R) | 6.2.2 |
| Tax – winding–up of a wholly owned (90% or more) subsidiary into parent – parent | 222(R) | 9.4.2(b) |
| Tax – winding–up of a wholly owned (90% or more) subsidiary into parent – subsidiary | 222(R-L) | 9.4.2(a) |
| Tax consequences for sale of accounts receivable – tax considerations – asset purchase | 396(R)–398(L) | 4.3.4(b) |
| Tax considerations – land and building – asset purchase –CCA | 395(L–R) | 4.3.2(b) |
| Tax considerations – accounts receivable – assets to be acquired– asset purchase | 396(R)–398(L) | 4.3.4(b) |
| Tax considerations – asset purchase – allocating the consideration | 393(R)-394(L) | 4.2.2 |
| Tax considerations – asset purchase – purchase price allocation | 393(L–R) | 4.2.1 |
| Tax considerations – assets vs shares – Assets – HST | 393(L–R) | 3.2.5 |
| Tax considerations – assets vs shares – Goodwill – HST cost | 392(L–R) | 3.2.5 |
| Tax considerations – building – asset purchase (purchaser) | 395(R) | 4.3.2(b)(ii) |
| Tax considerations – building – asset purchase (vendor) | 395(L–R) | 4.3.2(b)(i) |
| Tax considerations – double taxations - corporate changes – rollover | 208(L) | 3.7.4 |
| Tax considerations – eligible capital property (ECP) calculation – asset purchase | 399(L)–400(R) | 4.3.7(b)(i)(ii) |
| Tax considerations – goodwill and other related assets – asset purchase | 399(L)–400(R) | 4.3.7(b)(c) |
| Tax considerations – intellectual property – asset purchase | 398(R)– 399(L) | 4.3.6(b) |
| Tax considerations – inventories – asset purchase – other taxes | 394(R) | 4.3.1(b)(iii) |
| Tax considerations – inventories – asset purchase – purchaser | 394(R) | 4.3.1(b)(ii) |
| Tax considerations – inventories – asset purchase – vendor | 394(R) | 4.3.1(b)(i) |
| Tax considerations – inventories – assets to be acquired – asset purchase | 394(R) | 4.3.1(b) |
| Tax considerations – land – asset purchase (purchaser) | 395(R) | 4.3.2(b)(ii) |
| Tax considerations – land – asset purchase (vendor) | 395(L–R) | 4.3.2(b)(i) |
| Tax considerations – machinery and other depreciable property – assets to be acquired – asset purchase | 396(L) | 4.3.3(b) |
| Tax considerations – non–competition agreements –payment of the purchase price and other consideration– asset purchase | 405(R) | 4.4.3(b) |
| Tax considerations – payment of purchase price – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Tax considerations – purchase price deferral – asset purchase | 403(R)-404(R) | 4.4.1(b) |
| Tax considerations – purchaser's preference – asset purchase | 391(R) | 3.2.3 |
| Tax considerations – vendor’s preference – share sale – purchase and sale | 391(L-R) | 3.2.2 |
| Tax Court of Canada | 159(R) – 160(R) | 2.5.3 – 2.5.5 |
| Tax deductions – asset purchase – purchasers’ preference – increased tax cost – purchase and sale | 391(R) | 3.2.3(a) |
| Tax deductions – bad debt – accounts receivable – asset purchase | 396(R)–398(L) | 4.3.4(b) |
| Tax deductions – bad debts – purchase price – share purchase | 412(L) | 5.2.3 |
| Tax deferral (amalgamation) | 214(L–R) | 6.2.2 |
| Tax election – s. 22 ITA – accounts receivable – asset purchase | 397(R)–398(L) | 4.3.4(b)(iii) |
| Tax issues – assets vs shares – purchase and sale | 390(R)-391(L) | 3.2.1 |
| Tax issues – change of control – (a) deemed year–end and (b) loss carryforwards | 412(L)-413(R) | 5.2.5(a) & (b) |
| Tax issues – change of control – share purchase | 412(L)-413(R) | 5.2.5 |
| Tax liabilities of target corporation – share purchase – purchase and sale | 413(R) | 5.2.6 |
| Tax obligations – non–resident vendors – purchase and sale of a business | 407(R)–407(R) | 4.4.7 |
| Tax planning – minimization on sale – pre–sale dividend – purchase and sale | 413(R)-414(L) | 5.3.1 |
| Tax planning – minimization on sale – share purchase | 413(R)–415(L) | 5.3 |
| Tax planning – post–sale consulting arrangements – share purchase | 414(L-R) | 5.3.2 |
| Tax planning – retirement allowances – share purchase | 414(R) | 5.3.3 |
| Taxable supply – HST implications – asset purchase | 406(R)–407(R) | 4.4.5 |
| Taxation - (ABI) Active Business Income | 140(L) 129(L)  137(L) | 6  2.2  6 |
| Taxation - ACB – Adjusted Cost Base | 146(L) | Gloss. |
| Taxation - Amalgamation | 146(R) | Gloss. |
| Taxation - Capital cost allowance (CCA) – (depreciation) | 148(L–R) | Gloss. |
| Taxation - Clearance certificate – treaty-protected property | 149(R)  153(R) | Gloss.  Gloss. |
| Taxation - CNIL – Cumulative net investment loss – definition | 150(R) | Gloss. |
| Taxation - Compensation – Accrued Bonus Deductibility– “Unpaid Amounts” IT Bulletin IT–109R2 | 143(R) | 7.2.2 |
| Taxation - Compensation– Bonuses, reasonableness | 142(R) – 143(L) | 7.1-7.2.1 |
| Taxation - Cumulative eligible capital (CEC) account – definition | 149(R) – 150(L) | Gloss. |
| Taxation - Eligible capital expenditure (ECE) | 150(R)-151(L) | Gloss. |
| Taxation - Paid-up capital (PUC) | 152(L) | Gloss. |
| Taxation - Taxation of corporations- Rollovers | 140(L)  153(L) | 6.4  Gloss. |
| Taxation – ABIL – allowable business investment loss | 146(R) | Gloss. |
| Taxation – Aboriginal – First Nations goods and services tax (FNGST) | 365(L) | 1.7 |
| Taxation – Advantages of Incorporating businesses and earning ABI | 140(L) | 6 |
| Taxation – Capital dividend | 148(R) | Gloss. |
| Taxation – Compensation – Shareholder benefits | 145(R) | 7.4 |
| Taxation – Compensation – Shareholder Loans and limits | 143(R) – 144(R) | 7.3 – 7.33 |
| Taxation – Compensation– Accrue Bonus | 143(R) | 7.2 |
| Taxation – Compensation– Accrue Bonus - Legal Liability to Pay Bonus | 143(L) | 7.2.2 |
| Taxation – Compensation– Accrue Bonus–Timing of Payment | 143(R) | 7.2.3 |
| Taxation – Depreciable property | 150(R) | Gloss. |
| Taxation – Dividend tax credit | 150(R) | Gloss. |
| Taxation – GAAR- General anti-avoidance rule | 151(L)  159(R) | Gloss.  2.5.2 |
| Taxation – Intergenerational rollover | 151(R) | Gloss. |
| Taxation – ITA –Income Tax Act | 129(L) | 1.2 |
| Taxation – Net capital loss | 151(R) | Gloss. |
| Taxation – Non-capital losses (net operating loss (NOL)) | 151(R) – 152(L) | Gloss. |
| Taxation – Preferred shares | 152(L) | Gloss. |
| Taxation – Private corporation | 152(L) | Gloss. |
| Taxation – Public corporation | 152(L) | Gloss. |
| Taxation – Qualified farm property (QFP) and qualified fishing property | 152(R) | Gloss. |
| Taxation – Qualified small business corporation shares (QSBC shares) | 152(R) | Gloss. |
| Taxation – Redemption | 153(L) | Gloss. |
| Taxation – Reduction of corporate tax - capital gains | 139(L) | 5.3.2  (d) |
| Taxation – Reduction of corporate tax – business income – tax incentives – small business deduction (SBD) | 136(L) | 5.3.1 |
| Taxation – Reduction of corporate tax – business income – tax incentives – Manufacturing and processing profits deduction (M&P deduction) | 138(L) | 5.3.1 |
| Taxation – Reduction of corporate tax – capital dividends and capital dividend account (CDA) | 139(R) | 5.3.2 (d) |
| Taxation – Reduction of corporate tax – capital losses | 139(L) | 5.3.2 (d) |
| Taxation – Reduction of corporate tax – investment income | 138(L) | 5.3.2 |
| Taxation – Reduction of corporate tax – investment income – dividend refund | 138(R) | 5.3.2 (b) |
| Taxation – Retraction | 153(L) | Gloss. |
| Taxation – Rollover | 153(L) | Gloss. |
| Taxation – Small business corporation (SBC) | 153(L) | Gloss. |
| Taxation – Small business deduction (SBD) | 153(R) | Gloss. |
| Taxation – Taxable Canadian Corporation | 153(R) | Gloss. |
| Taxation – Taxable Canadian property (TCP) | 153(R) | Gloss. |
| Taxation – Taxable dividend | 154(L) | Gloss. |
| Taxation – Taxation of Corporation –Registered Pension Plans (RPP) and Deferred Profit Sharing Plan (DPSP) | 142(R) | 6.7 |
| Taxation – taxation of corporations | 129(R)  134(L) | 1  4 |
| Taxation – Taxation of corporations | 134(L) | 4 |
| Taxation – Taxation of corporations - Business Losses | 134(R) | 4.2.3 |
| Taxation – Taxation of corporations - Corporations Tax Act (CTA) | 135(L) | 4.3 |
| Taxation – taxation of corporations - integration - tax on dividends  Note: active business income (ABI) and passive income (i.e. investment) | 129(R) | 2.2 |
| Taxation – Taxation of corporations - Private corporation | 136(L) | 5.2.2 |
| Taxation – Taxation of corporations - Reduction of corporate tax | 135(R) | 5 |
| Taxation – Taxation of corporations – Business losses – Net operating loss (NOL)/non-capital losses | 134(R) | 4.2.3 |
| Taxation – Taxation of corporations – Canadian-controlled private corporation | 136(L) | 5.2.3 |
| Taxation – Taxation of corporations – Corporate minimum tax (CMT) | 135(L) | 4.4 |
| Taxation – taxation of corporations – dividend gross-up/dividend tax credit mechanism (DTC) | 129(L)  132 (L) | 2.2  3.1 |
| Taxation – Taxation of corporations – employee stock options | 141(R) | 6.5 |
| Taxation – Taxation of corporations – Federal Income Tax | 134(L) | 4.2 |
| Taxation – Taxation of corporations – Federal income tax - Provincial abatement | 134(L) | 4.2.1 |
| Taxation – Taxation of corporations – Federal income tax - Refundable tax | 134(R) | 4.2.2 |
| Taxation – Taxation of corporations – rollovers – transfers | 140(R) | 6.4.1 |
| Taxation – Taxation of corporations –Allowable Business Investment Losses (ABIL) | 142(L) | 6.6; |
| Taxation – Taxation of corporations –Provincial income tax (Ontario) | 134(L) | 4.3 |
| Taxation – taxation of corporations- integration –earning through a corporation | 131 (R) | 2.3.5 |
| Taxation – taxation of shareholders | 132(L) | 3 |
| Taxation – taxation of shareholders – corporate shareholders dividends | 133(R) | 3.2 |
| Taxation – taxation of shareholders – individual shareholders dividends | 132(L) | 3.1 |
| Taxation – taxation of shareholders – individual shareholders dividends – eligible dividends | 132(R) -133(L) | 3.1.2 |
| Taxation – taxation of shareholders – individual shareholders dividends – non- eligible dividends | 132(L) | 3.1.1 |
| Taxation – Terminal loss | 154(L) | Gloss. |
| Taxation – Treaty-protected property | 154(L) | Gloss. |
| Taxation – Wind-up | 154(R) | Gloss. |
| Taxation –taxation of corporations - integration – perfect, over-integration and under-integration | 129(R) | 2.3.2 |
| Taxation –Taxation of corporations – Public corporation | 135(R) | 5.2.1 |
| Taxation –Taxation of corporations- rollovers – butterfly reorganization | 141(L) | 6.4.5 |
| Taxation –Taxation of corporations-- rollovers – amalgamation | 141(L) | 6.4.4 |
| Taxation –Undepreciated capital cost (UCC) | 154(R) | Gloss. |
| Temporary foreign worker – four–year cap | 334(L) | 16.1.2 (a) |
| Temporary foreign workers – corporate restructuring – consequences | 332(L)–335(L) | 16.1.2 |
| Temporary foreign workers – Employer–compliance requirements & consequences | 332(L)–335(L) | 16.1.2 |
| Temporary Foreign Workers – permanent residence – Canadian experience class | 336(L) | 16.2.3 |
| Temporary Foreign Workers – permanent residence options | 335(L) | 16.2 |
| Temporary Foreign Workers – Practice Considerations | 334(L) | 16.1.2 (a) |
| Temporary Foreign Workers – Provincial Nominee Program | 336(L) | 16.2.2 |
| Temporary Foreign Workers – Qualifying as a Professional Worker – NAFTA | 332(L)–335(L) | 16.1.2 |
| Temporary Foreign Workers – Requirements Under Federal Skilled Worker Program | 335(R) | 16.2.1 |
| Temporary Foreign Workers – Work permits to temporary workers | 332(L)–335(L) | 16.1.2 |
| Temporary Resident Options – Foreign Workers | 332(L) | 16.1 |
| Term loan – debt financing | 234(L) | 1.3.1(c) |
| Term loans – automatic acceleration clause | 246(L-R) | 8.3 |
| Term loans – limitation period | 246(L-R) | 8.3 |
| Term notes – promissory notes – debt financing | 234(R) | 1.3.1(e) |
| Term of Office – Directors – Corporations | 175(R) | 2.3 |
| Term sheets – informational disclosure | 230(R) | 2.3.2(e) |
| Termination of a corporation - Dissolution vs. Winding–up | 218(R); 219(R) | 9; 9.2.1 |
| Termination of a corporation – land transfer tax | 223(R)-224(L) | 9.5 |
| Termination of a corporation – winding up - voluntary liquidator, CBCA vs. OBCA | 220(R) | 9.2.2 |
| Termination of a corporation –HST | 223(R)-224(L) | 9.5 |
| Termination of a corporation’s existence – dissolution by the Director | 220(R) | 9.3 |
| Termination of a corporation’s existence – winding–up by court | 220(L–R) | 9.2.2 |
| Termination of Corporation – corporate changes | 218(R) | 9 |
| Termination of employees – Employment Standards Act – employee considerations – asset purchase | 402 (L–R) | 4.3.9(b) |
| Termination of Employees – fiduciary employees – Reasonable period of time after relationship | 315(R)–316(L) | 2.2.2 |
| Termination of Employees – Post–employment | 315(R) | 2.1.4 |
| Termination of employment relationship – constructive dismissal | 322(R) | 4.3 |
| Termination of Employment Relationship – Dismissal for cause | 321(R) | 4.2 |
| Termination of Employment Relationship – Dismissal for cause – ESA Notice and Severance | 322(L) | 4.2.4 |
| Termination of Employment Relationship – Dismissal without cause | 320(L) | 4.1 |
| Termination of Employment Relationship – ESA Notice and Severance | 320(R) | 4.1.2 |
| Termination of Employment Relationship – Notice Agreed to by the Parties | 321(L) | 4.1.3 |
| Termination of Employment Relationship – Probationary and fixed–term employment | 321(L) | 4.1.4 |
| Termination of Employment Relationship – Protecting Employees during Dismissal (Wallace v United Grain Growers) | 320(L)– 323(L) | 4 |
| Termination of Employment Relationship – reasonable notice | 320(L) | 4 |
| Termination of Employment Relationship – Reasonableness of Restrictive Covenants | 316(L) | 2.3.1 |
| Termination of Employment Relationship – Resignation or Abandonment | 322(R) | 4.4 |
| Termination of Employment Relationship – Summary Dismissal | 321(R) | 4.2.1 |
| Termination of Employment Relationship – Termination without Notice | 320(R) | 4.1.2 |
| Termination of leases – effect of bankruptcy – impact of bankruptcy on right to terminate lease | 293(L) | 9.3.3 |
| Termination of leases – impact of bankruptcy on landlord priorities | 292(R) | 9.3.1 |
| Termination of leases – landlord rights – secured creditors | 292(R) | 9.2 |
| Termination of Union’s Bargaining Rights | 330(R) | 14 |
| Termination of Union’s Bargaining Rights – Termination Application/ Representation Vote | 330(R) | 14 |
| Termination under Employment Standards Act – employee considerations– asset purchase | 402 (L–R) | 4.3.9(b) |
| Test for Employment – 671122 Ontario Ltd v Sagaz Industries Canada | 313(L) | 1.1 |
| Test for Employment Relationship | 313(L) | 1.1 |
| The Wage Earner Protection Program Act (WEPPA) – unpaid suppliers | 260(R)-261(R) | 3.5 |
| Third party consent – assets vs shares – purchase and sale | 390(L-R) | 3.1.5 |
| Third party contracts and approvals – assumed liabilities – asset purchase | 399(L)–400(L) | 4.3.8 |
| Third party contracts and approvals – share purchase – purchase and sale | 410(R) | 5.1.3 |
| Time of delivery – sale of goods | 341(L) | 3.1.3(b) |
| Time of the essence – sale of goods | 348(L) | 3.3.6 |
| Timing – form T2057 – rollover election | 208(L–R) | 3.7.5 |
| Title – PPSA (title to personal property and priority of security interests) | 256(R)-257(L) | 7.6 |
| Title to goods – liens and encumbrances | 338(R) | 3.1.1(b) |
| Title to personal property and priority of security interests (PPSA) | 256(R)-257(L) | 7.6 |
| Tools of the trade – FCA – bankruptcy – excluded property | 273(L-R) | 15.3 |
| TPP – HST implications – asset purchase | 407(L–R) | 4.4.5 |
| Trade – securities | 226(L-R) | 2.2 |
| Trade indebtedness – unsecured | 259(L) | 1 |
| Trade–mark registrations – registrations – purchase and sale | 418(L) | 9.9 |
| Transaction threshold – notifiable transactions – Competition Act | 416(L)-417(L) | 7.2 |
| Transfer at undervalue – the required elements for a transfer at undervalue | 278(L-R) | 17.3.2 |
| Transfer of property – sale of goods – timing | 337(R) | 2.2 |
| Transfer of title – assets pledged to bank (bank act security) | 243(L) | 4.6 |
| Transfer of title (bank act security) | 243(L) | 4.6 |
| Transfers at undervalue – BIA | 278(L)-279(L) | 17.3 |
| Transfers at undervalue – BIA – consideration conspicuously less than fair market value | 278(R)-279(L) | 17.3.5 |
| Transfers at undervalue – BIA – fraudulent intent | 278(R) | 17.3.4 |
| Transfers at undervalue – BIA – remedies | 279(L) | 17.3.6 |
| Transfers at undervalue – BIA – required elements | 278(L-R) | 17.3.2 |
| Transfers at undervalue – BIA – required elements – arm’s length transactions | 278(L-R) | 17.3.2(b); 17.3.3 |
| Transfers at undervalue – BIA – required elements – non–arm’s length transactions | 278(L-R) | 17.3.2(c) |
| Transfers at undervalue – remedies – BIA | 279(L) | 17.3.6 |
| Transitional provisions / application of limitation periods | 245(R) | 8.1.3 |
| Treatment of secured creditors in a bankruptcy | 264(L) | 5.4.3 |
| Treaty–protected property – non–resident vendors – asset purchase | 407(R)–407(L) | 4.4.7 |
| Trigger date – demand loans | 246(L) | 8.2 |
| True lease – PPSA application | 283(R)–284(L) | 3.2 |
| True lease vs. "financing lease" – equipment leases – PPSA | 288(L–R) | 5.2 |
| Trustee–in–bankruptcy – priority | 259(R) | 2.3 |
| Trustees-in-bankruptcy - interim receivers under s. 46 BIA | 269(R)-270(L) | 12 |
| Trustees-in-bankruptcy – disclaimer of leases | 269(L) | 10.3 |
| Trustees-in-bankruptcy – duties and powers | 263(R)-264(L) | 5.4.2 |
| Trustees-in-bankruptcy – retaining and assigning leases | 269(L) | 10.2 |
| Trustees-in-bankruptcy – rights of occupation of leased premises and assignment of leases | 268(R)- 269(L) | 10 |
| Trustees-in-bankruptcy –occupation rights of leased premises | 268(R)- 269(L) | 10.1 |
| Trustees–in–bankruptcy | 263(R)-264(L) | 5.4 |
| Trustees–in–bankruptcy - powers requiring inspector approval (admin of bankrupt’s estate) | 266(L) | 7.4.2 |
| Trustees–in–bankruptcy – affirmation of trustee – by "ordinary resolution" | 265(L) | 7.2 |
| Trustees–in–bankruptcy – discharge of individual bankrupt – mandatory mediation | 271(L) | 13.2.6 |
| Trustees–in–bankruptcy – discharge of individual bankrupt – notice to creditors | 271(L) | 13.2.5 |
| Trustees–in–bankruptcy – discharge of individual bankrupt – suspension of discharges | 271(R)-272(L) | 13.2.9 |
| Trustees–in–bankruptcy – discharge of trustee | 272(L) | 14 |
| Trustees–in–bankruptcy – final statement of receipts and disbursements | 272(L) | 14 |
| Trustees–in–bankruptcy – personal liability – admin of bankrupt's estate | 267(L)-268(L) | 8 |
| Trustees–in–bankruptcy – personal liability – environmental liabilities | 267(R) | 8.2 |
| Trustees–in–bankruptcy – personal liability – labour and employment liabilities | 267(L) | 8.1 |
| Trustees–in–bankruptcy – personal liability –environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Trustees–in–bankruptcy – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Trustees–in–bankruptcy – preliminary report | 265(L–R) | 7.3 |
| Trustees–in–bankruptcy – priority of payment of fees – distribution of the proceeds/assets of the estate | 269(L–R) | 11 |
| Trustees–in–bankruptcy – priority over bankrupt's property | 263(R)-264(L) | 5.4.2 |
| Trustees–in–bankruptcy – recommendation for discharge – factors – facts for which a discharge may be refused/suspended/granted conditionally | 271(L–R) | 13.2.7 |
| Trustees–in–bankruptcy – secured creditors, treatment of | 264(L) | 5.4.3 |
| Trustees–in–bankruptcy – who – general | 263(R) | 5.4.1 |
| Trustees–in–bankruptcy –conditional discharges | 271(R) | 13.2.8 |
| Types of guarantors | 243(R) | 5.3 |
| U | | |
| Ultimate limitation period – secured transactions | 245(R) | 8.1.2 |
| UN Contracts for Intern SoG – sale of goods – scope and application | 352(R) | 6.1 |
| Unanimous Shareholder Agreement (USA) | 175(L) | 2.1 |
| Unanimous Shareholder Agreements (USA) | 185(R) | 2 |
| Uncertificated securities – assertion of control | 237(R)-238(L) | 2.5 |
| Uncertificated securities – obtaining control | 238(L) | 2.5 |
| Uncertificated securities and indirect holding system | 237(R)-238(L) | 2.5 |
| Underfunded pension deficiency claims – BIA | 291(R) | 8.2 |
| Underwriter – securities | 226(L–R) | 2.2 |
| Undue hardship – duty to accommodate – employer obligations | 317(R)–318(L) | 3.2.2(c) |
| Unfair Labour Practices – burden of proof – reverse–onus provision | 327(R) | 10 |
| Union Certification – Certification Application | 328(L) | 10.1 |
| Union Certification – collective bargaining | 328(L) | 11 |
| Union Certification – construction industry | 326(R)– 327(R) | 9.2 |
| Union Certification – Employer Response | 326(R)– 327(R) | 9.2 |
| Union Certification – First Contract Arbitration | 328(R) | 11.1 |
| Union Certification – one–year bar for trade union | 325(R) | 9 |
| Union Certification – Proposed Bargaining Unit | 326(L) | 9.1 |
| Union Certification – Representative Vote | 326(R)– 327(R) | 9.2 |
| Union Certification – Support for Union | 326(R)– 327(R) | 9.2 |
| Union Certification – Timeline for certification | 325(R) | 9 |
| Union Certification – Vote – Challenge of Voter | 326(R)– 327(R) | 9.2 |
| Unionized businesses – successor employer issues | 307(L) | 22.3.2 (c) |
| Unions/ unionized businesses – successor employer, statutory protections | 307(R) | 22.3.2 (d) |
| Unions/unionized businesses – successor employer, purchase of business | 307(L) | 22.3.2 (c) |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) – sale of goods | 352(R)– 355(L) | 6 |
| Unjust Dismissal under the CLC – Remedies for Employees | 323(R) | 5.3 |
| Unjust preference, elements of – under the APA | 275(L-R) | 16.2.1 |
| Unjust preferences – Assignments and Preferences Act (APA)  SEE: APA; Unsecured Creditors-APA | 275(L)-276(L) | 16.2 |
| Unjust preferences – attacking unjust preferences under the APA | 275(L)-276(L) | 16.2 |
| Unjust preferences – attacking unjust preferences under the APA – required elements | 275(L-R) | 16.2.1 |
| Unjust preferences – attacking unjust preferences under the APA – intent and concurrent intent | 275(R) | 16.2.3 |
| Unjust preferences – attacking unjust preferences under the APA – the 60–day presumption | 275(R) | 16.2.2 |
| Unjust preferences – attacking unjust preferences under the APA – exemptions | 275(R)-276(L) | 16.2.4 |
| Unjust preferences – attacking unjust preferences under the APA – proper parties | 276(L) | 16.3 |
| Unjust preferences – attacking unjust preferences under the APA – remedy | 276(L) | 16.4 |
| Unjust preferences – attacking unjust preferences under the APA – limitation period | 276(L) | 16.5 |
| Unjust preferences – required elements APA | 275(L-R) | 16.2.1 |
| Unjust preferences – the remedy | 276(L) | 16.4 |
| Unjust preferences to a creditor – BIA  SEE: preferences; See also: unsecured creditors | 276(R) | 17.2 |
| Unlimited and limited guarantees | 243(R) | 5.2.1 |
| Unpaid principal amount – liens (RSLA) | 297(L–R) | 17.3 |
| Unpaid seller’s lien – seller’s security for payment – sale of goods | 349(R)– 350(L) | 4.1 |
| Unpaid suppliers - Controlling interest – definition – WEPPA | 261(L) | 3.5 |
| Unpaid suppliers - Managerial position – definition – WEPPA | 261(L) | 3.5 |
| Unpaid suppliers – general and recovery of goods | 260(L) | 3.1 |
| Unpaid suppliers – priority | 260(R) | 3.4 |
| Unpaid suppliers – requirements and procedures – special rights in bankruptcy | 260(L–R) | 3.3 |
| Unpaid suppliers – special rights in bankruptcy | 260(L)-261(R) | 3 |
| Unpaid suppliers – special rights in bankruptcy – WEPPA (Wage Earner Protection Program Act) | 260(R)-261(R)) | 3.5 |
| Unpaid suppliers – special rights in bankruptcy –limitations | 260(L) | 3.2 |
| Unpaid suppliers – Wage Earner Protection Program Act (WEPPA) | 260(R)-261(R) | 3.5 |
| Unpaid suppliers (special rights in bankruptcy) – priority - BIA | 260(R) | 3.4 |
| Unpaid wages – WEPPA | 260(R)-261(R) | 3.5 |
| Unperfected security interest – correcting errors and re–perfecting | 294(R)–295(L) | 10.3 |
| Unperfected security interest – maintaining perfection, loss of perfection | 242(L) | 3.6 |
| Unperfected security interest – strategic bankruptcy | 295(R) | 10.5 |
| Unperfected security interest vs. execution creditors – PPSA | 288(R) | 5.3 |
| Unperfected security interests | 284(R)–285(L) | 5.1.5 |
| Unperfected security interests vs. trustee–in–bankruptcy | 284(R)–285(L) | 5.1.5 |
| Unsecured creditors - FCA – exemptions – good consideration | 274(L) | 15.5(a) |
| Unsecured creditors - FCA – exemptions – good faith | 274(L) | 15.5(b) |
| Unsecured creditors - FCA – exemptions – good faith and the concurrent intent | 274(L) | 15.5(b) |
| Unsecured creditors - FCA – good faith – exemptions | 274(L) | 15.5(b) |
| Unsecured creditors - FCA – good faith and the concurrent intent | 274(L) | 15.5(b) |
| Unsecured creditors – bankruptcy - occupation rights of leased premises | 268(R)- 269(L) | 10.1 |
| Unsecured creditors - “arms length” or related person | 277(L) | 17.2.4 |
| Unsecured creditors - “insolvent person” – preferences – definition | 277(L) | 17.2.3 |
| Unsecured creditors - BIA – “person who is privy” – remedies – transfers at undervalue | 279(L) | 17.3.6 |
| Unsecured creditors - BIA – consideration conspicuously less than fair market value | 278(R)-279(L) | 17.3.5 |
| Unsecured creditors - BIA – date of initial bankruptcy event | 277(R) | 17.2.6 |
| Unsecured creditors - BIA – initial bankruptcy event | 277(R) | 17.2.6 |
| Unsecured creditors - BIA – payment of dividend or redemption of shares | 279(L)-280(L) | 17.4 |
| Unsecured creditors - BIA – payment of dividend or redemption of shares – remedy | 279(R) | 17.4.3 |
| Unsecured creditors - BIA – payment of dividend or redemption of shares – required elements | 279(R) | 17.4.2 |
| Unsecured creditors - BIA – payment of dividend or redemption of shares – exemptions | 280(L) | 17.4.4 |
| Unsecured creditors - BIA – preferences – initial bankruptcy event | 277(R) | 17.2.6 |
| Unsecured creditors - BIA – preferences – limitation periods | 278(L) | 17.2.8 |
| Unsecured creditors - BIA – preferences – remedy | 277(R) | 17.2.7 |
| Unsecured creditors - BIA – preferences – s. 95 (2) presumption | 277(L-R) | 17.2.5 |
| Unsecured creditors - BIA – redemption of shares – director liability | 279(L)-280(L) | 17.4 |
| Unsecured creditors - BIA – redemption of shares – exemptions | 280(L) | 17.4.4 |
| Unsecured creditors - BIA – redemption of shares – remedy | 279(R) | 17.4.3 |
| Unsecured creditors - BIA – redemption of shares – required elements | 279(R) | 17.4.2 |
| Unsecured creditors - BIA – remedy for preference | 277(R) | 17.2.7 |
| Unsecured creditors - BIA – remedy for transfers at undervalue | 279(L) | 17.3.6 |
| Unsecured creditors - BIA – s.95(2) presumption – preferences | 277(L-R) | 17.2.5 |
| Unsecured creditors - BIA – transfer at undervalue – the required elements for a transfer at undervalue | 278(L-R) | 17.3.2 |
| Unsecured creditors - BIA – transfers at undervalue | 278(L)-279(L) | 17.3 |
| Unsecured creditors - BIA – transfers at undervalue – consideration conspicuously less than fair market value | 278(R)-279(L) | 17.3.5 |
| Unsecured creditors - BIA – transfers at undervalue – fraudulent intent | 278(R) | 17.3.4 |
| Unsecured creditors - BIA – transfers at undervalue – general | 278 (L) | 17.3.2(a) |
| Unsecured creditors - BIA – transfers at undervalue – remedy | 279(L) | 17.3.6 |
| Unsecured creditors - BIA – transfers at undervalue – required elements | 278(L-R) | 17.3.2 |
| Unsecured creditors - BIA – transfers at undervalue – required elements – arm’s length transactions | 278(L-R) | 17.3.2(b); 17.3.3 |
| Unsecured creditors - BIA – transfers at undervalue – required elements – non–arm’s length transactions | 278(L-R) | 17.3.2(c) |
| Unsecured creditors - FCA – exemptions – concurrent intent | 274(L) | 15.5(b) |
| Unsecured creditors - FCA – good consideration – exemption | 274(L) | 15.5(a) |
| Unsecured creditors - FCA – limitation period | 274(R) | 15.8 |
| Unsecured creditors - FCA – remedy – transfer is void | 274(L-R) | 15.6 |
| Unsecured creditors - preferences - arms length – definition | 277(L) | 17.2.4 |
| Unsecured creditors - preferences - the intention to prefer | 276(R)-277(L) | 17.2.2 |
| Unsecured creditors - proper parties – “creditors or others” | 274(R) | 15.7 |
| Unsecured creditors - APA - fraudulent conveyance- exceptions to required elements | 275(L) | 16.1.2 |
| Unsecured creditors - APA - required elements (4) – fraudulent conveyance- exceptions | 275(L) | 16.1.2 |
| Unsecured creditors - APA – 60–day presumption | 275(R) | 16.2.2 |
| Unsecured creditors - APA – attacking unjust preferences | 275(L)-276(L) | 16.2 |
| Unsecured creditors - APA – attacking unjust preferences – 60–day presumption | 275(R) | 16.2.2 |
| Unsecured creditors - APA – attacking unjust preferences – exemptions | 275(R)-276(L) | 16.2.4 |
| Unsecured creditors - APA – attacking unjust preferences – intent and concurrent intent | 275(R) | 16.2.3 |
| Unsecured creditors - APA – attacking unjust preferences – proper parties | 276(L) | 16.3 |
| Unsecured creditors - APA – attacking unjust preferences – remedy | 276(L) | 16.4 |
| Unsecured creditors - APA – attacking unjust preferences – required elements | 275(L-R) | 16.2.1 |
| Unsecured creditors - APA – differences between FCA and APA – claiming before or after transaction | 274(R)-275(L) | 16.1.1 |
| Unsecured creditors - APA – exemptions for unjust preferences | 275(R)-276(L) | 16.2.4 |
| Unsecured creditors - APA – fraudulent conveyance – required elements | 274(R)-275(L) | 16.1.1 |
| Unsecured creditors - APA – intent and concurrent intent | 275(R) | 16.2.3 |
| Unsecured creditors - APA – limitation period – unjust preferences | 276(L) | 16.5 |
| Unsecured creditors - APA – proper parties – unjust preferences | 276(L) | 16.3 |
| Unsecured creditors - APA – proper parties (fraudulent conveyances) | 276(L) | 16.3 |
| Unsecured creditors - APA – required elements (4) – fraudulent conveyance | 274(R)-275(L) | 16.1.1 |
| Unsecured creditors - APA – required elements of unjust preference | 275(L-R) | 16.2.1 |
| Unsecured creditors - bankruptcy – “person” definition | 262(L) | 5.2 |
| Unsecured creditors - bankruptcy – balance sheet test | 262(L) | 5.2 |
| Unsecured creditors - bankruptcy – cash flow test | 262(L) | 5.2 |
| Unsecured creditors - bankruptcy – insolvent person – definition | 262(L) | 5.2 |
| Unsecured creditors - bankruptcy – treatment of secured creditors | 264(L) | 5.4.3 |
| Unsecured creditors - BIA – preferences – required elements | 276(R) | 17.2.1 |
| Unsecured creditors - BIA – preferences – review period | 276(R) | 17.2.1 |
| Unsecured creditors - BIA – preferences– insolvent person | 276(R) | 17.2.1 |
| Unsecured creditors - BIA – remedy for preference to creditor - s. 95 | 276(R) | 17.2 |
| Unsecured creditors - BIA – required elements of preferences | 276(R) | 17.2.1 |
| Unsecured creditors - Bulk Sales Act – compliance - judicial exemption order | 281(L-R) | 18.1.6 |
| Unsecured creditors - Bulk Sales Act – compliance – step 2: completion of sale | 280(R)-281(L) | 18.1.5(b) |
| Unsecured creditors - Bulk Sales Act – compliance – step3: post–closing filings | 281(L) | 18.1.5(c) |
| Unsecured creditors - Bulk Sales Act – compliance process (3 steps) | 280(R)-281(L) | 18.1.5 |
| Unsecured creditors - Bulk Sales Act – remedies | 281(R) | 18.1.7 |
| Unsecured creditors - Distribution of the assets of the bankrupt estate | 269(L–R) | 11 |
| Unsecured creditors - FCA – badges of fraud | 273(R) | 15.4 |
| Unsecured creditors - FCA – concurrent intent – exemptions | 274(L) | 15.5(b) |
| Unsecured creditors - FCA – exemptions | 273(R)-274(L) | 15.5 |
| Unsecured creditors - FCA – intent to defraud | 273(R) | 15.4 |
| Unsecured creditors - FCA – required elements of a fraudulent conveyance | 273(L) | 15.1 |
| Unsecured creditors - Interim distributions in bankruptcy | 269(L–R) | 11 |
| Unsecured creditors - remedies – creditor take proceedings in own name | 276(L) | 17.1 |
| Unsecured creditors - remedies – unjust preferences, transfers at undervalue | 276(L) | 17.1 |
| Unsecured creditors - the Wage Earner Protection Program Act (WEPPA) | 260(R)-261(R) | 3.5 |
| Unsecured creditors - Unpaid suppliers – Controlling interest – definition – WEPPA | 261(L) | 3.5 |
| Unsecured creditors - Unpaid suppliers – Managerial position – definition – WEPPA | 261(L) | 3.5 |
| Unsecured creditors - Unpaid suppliers – Wages – definition – WEPPA | 261(L-R) | 3.5 |
| Unsecured creditors – bankruptcy | 261(R)-264(L) | 5 |
| Unsecured creditors – bankruptcy - powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Unsecured creditors – bankruptcy - conflicts with inspectors | 266(L) | 7.4.3 |
| Unsecured creditors – bankruptcy - environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Unsecured creditors – bankruptcy - rights of occupation of leased premises and assignment of leases | 268(R)- 269(L) | 10 |
| Unsecured creditors – bankruptcy - trustees in bankruptcy (general) | 263(R) | 5.4.1 |
| Unsecured creditors – bankruptcy – acts of bankruptcy | 262(R) | 5.3.2 |
| Unsecured creditors – bankruptcy – administration – affirmation of trustee | 265(L) | 7.2 |
| Unsecured creditors – bankruptcy – administration – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Unsecured creditors – bankruptcy – administration – inspectors | 265(R)-266(L) | 7.4 |
| Unsecured creditors – bankruptcy – administration – review of bankrupt’s affairs | 265(L–R) | 7.3 |
| Unsecured creditors – bankruptcy – administration of bankrupt’s estate | 264(R)-266(L) | 7 |
| Unsecured creditors – bankruptcy – asset distribution | 269(L–R) | 11 |
| Unsecured creditors – bankruptcy – assignment of leases | 268(R)- 269(L) | 10 |
| Unsecured creditors – bankruptcy – automatic discharge | 270(L–R) | 13.2.2 |
| Unsecured creditors – Bankruptcy – bankrupt’s statement of affairs | 265(L–R) | 7.3 |
| Unsecured creditors – bankruptcy – discharge hearing | 270(L)–271(L) | 13.2.2–13.2.5 |
| Unsecured creditors – bankruptcy – discharge of bankrupt | 270(L)-272(L) | 13 |
| Unsecured creditors – bankruptcy – discharge of corporate bankrupt | 270(L) | 13.1 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt | 270(L)-272(L) | 13.2 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – automatic discharge | 270(L–R) | 13.2.2 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – non–automatic | 270(R) | 13.2.3 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – personal income tax debtors | 270(R) | 13.2.4 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – notice to creditors | 271(L) | 13.2.5 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – mandatory mediation | 271(L) | 13.2.6 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – facts (refused, suspended, conditional) | 271(L–R) | 13.2.7 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – conditional discharge | 271(R) | 13.2.8 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – suspension of discharge | 271(R)-272(L) | 13.2.9 |
| Unsecured creditors – bankruptcy – discharge of individual bankrupt – debts not released | 272(L) | 13.2.10 |
| Unsecured creditors – bankruptcy – discharge of trustee | 272(L) | 14 |
| Unsecured creditors – bankruptcy – disclaimer of leases | 269(L) | 10.3 |
| Unsecured creditors – bankruptcy – distribution of assets | 269(L–R) | 11 |
| Unsecured creditors – bankruptcy – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Unsecured creditors – bankruptcy – inspectors | 265(R)-266(L) | 7.4 |
| Unsecured creditors – bankruptcy – inspectors – conflicts with inspectors’ directions | 266(L) | 7.4.3 |
| Unsecured creditors – bankruptcy – inspectors – first meeting | 265(R)-266(L) | 7.4.1 |
| Unsecured creditors – bankruptcy – inspectors – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Unsecured creditors – bankruptcy – involuntary – disputed applications | 263(L) | 5.3.4 |
| Unsecured creditors – bankruptcy – involuntary bankruptcy – procedure | 262(R) | 5.3.3 |
| Unsecured creditors – bankruptcy – involuntary bankruptcy & application | 262(L)-263(L) | 5.3 |
| Unsecured creditors – Bankruptcy – leased premises – disclaimer of leases | 269(L) | 10.3 |
| Unsecured creditors – Bankruptcy – leased premises – election to retain lease | 269(L) | 10.2 |
| Unsecured creditors – Bankruptcy – leased premises – landlord consent | 269(L) | 10.2 |
| Unsecured creditors – bankruptcy – leased premises – occupation rights | 268(R)- 269(L) | 10.1 |
| Unsecured creditors – Bankruptcy – leased premises – right to assign lease | 269(L) | 10.2 |
| Unsecured creditors – bankruptcy – liquidation – matrimonial home | 268(R) | 9.2.2 |
| Unsecured creditors – bankruptcy – liquidation – sale of real property | 268(R) | 9.2 |
| Unsecured creditors – bankruptcy – liquidation of bankrupt’s assets | 268(L-R) | 9 |
| Unsecured creditors – bankruptcy – occupation rights of leased premises | 268(R)- 269(L) | 10.1 |
| Unsecured creditors – bankruptcy – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Unsecured creditors – bankruptcy – priority charge for environmental remediation costs | 268(L) | 8.2.4 |
| Unsecured creditors – Bankruptcy – proof of claim | 266(R) | 7.5.1 |
| Unsecured creditors – Bankruptcy – proof of claim – rights to share in distribution | 266(R) | 7.5.3 |
| Unsecured creditors – Bankruptcy – proof of claims and voting at first creditors’ meeting | 266(R) | 7.5 |
| Unsecured creditors – Bankruptcy – proof of claims, restricted parties | 266(R) | 7.5.4 |
| Unsecured creditors – Bankruptcy – proof of claims, secured creditors | 266(R) | 7.5.2 |
| Unsecured creditors – bankruptcy – remedies | 263(L) | 5.3.5 |
| Unsecured creditors – Bankruptcy – remedies - bankruptcy order | 263(L) | 5.3.5 |
| Unsecured creditors – Bankruptcy – restricted parties – administration of bankrupt’s estate | 266(R) | 7.5.4 |
| Unsecured creditors – bankruptcy – restricted parties – administration of bankrupt’s estate | 266(R) | 7.5.4 |
| Unsecured creditors – bankruptcy – retaining and assigning leases | 269(L) | 10.2 |
| Unsecured creditors – Bankruptcy – review of bankrupt’s affairs | 265(L–R) | 7.3 |
| Unsecured creditors – Bankruptcy – rights to share in distribution | 266(R) | 7.5.3 |
| Unsecured creditors – bankruptcy – secured creditors, treatment of | 264(L) | 5.4.3 |
| Unsecured creditors – bankruptcy – status of a bankrupt | 261(R)-262(L) | 5.1 |
| Unsecured creditors – bankruptcy – stay of proceedings | 264(L–R) | 6.1 |
| Unsecured creditors – bankruptcy – stay of proceedings – leave to lift stay | 264(R) | 6.2 |
| Unsecured creditors – bankruptcy – treatment of secured creditors | 264(L) | 5.4.3 |
| Unsecured creditors – bankruptcy – trustee – personal liability | 267(L)-268(L) | 8 |
| Unsecured creditors – bankruptcy – trustee – personal liability – labour and employment liabilities | 267(L) | 8.1 |
| Unsecured creditors – bankruptcy – trustee – personal liability – environmental | 267(R) | 8.2.1;8.2.2 |
| Unsecured creditors – bankruptcy – trustee – personal liability – environmental remediation order | 267(R)-268(L) | 8.2.3 |
| Unsecured creditors – bankruptcy – trustee – powers of trustee requiring inspector approval | 266(L) | 7.4.2 |
| Unsecured creditors – bankruptcy – trustee, discharge of | 272(L) | 14 |
| Unsecured creditors – bankruptcy – trustee’s duties and powers | 263(R)-264(L) | 5.4.2 |
| Unsecured creditors – Bankruptcy – trustee’s preliminary report | 265(L–R) | 7.3 |
| Unsecured creditors – bankruptcy – trustees–in–bankruptcy | 263(R)-264(L) | 5.4 |
| Unsecured creditors – bankruptcy – trustees–in–bankruptcy – duties and powers | 263(R)-264(L) | 5.4.2 |
| Unsecured creditors – bankruptcy – who can become bankrupt | 262(L) | 5.2 |
| Unsecured creditors – bankruptcy –interim receivers under s. 46 BIA | 269(R)-270(L) | 12 |
| Unsecured creditors – bankruptcy –restricted parties | 266(R) | 7.5.4 |
| Unsecured creditors – bankruptcy –secured creditors | 266(R) | 7.5.2 |
| Unsecured creditors – bankruptcy –strategic bankruptcy | 262(L-R) | 5.3.1 |
| Unsecured creditors – bankruptcy administration – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Unsecured creditors – Bulk Sales Act | 280(L)-281(R) | 18.1 |
| Unsecured creditors – Bulk Sales Act – “sale in bulk” | 280(L-R) | 18.1.3 |
| Unsecured creditors – Bulk Sales Act – “stock ” | 280(L-R) | 18.1.3 |
| Unsecured creditors – Bulk Sales Act – “stock in bulk” | 280(L-R) | 18.1.3 |
| Unsecured creditors – Bulk Sales Act – compliance – step 1: delivery of statement of trade | 280(R) | 18.1.5(a) |
| Unsecured creditors – Bulk Sales Act – compliance, waiver or exemption | 280(R) | 18.1.4 |
| Unsecured creditors – Bulk Sales Act – required elements | 280(L-R) | 18.1.3 |
| Unsecured creditors – Bulk Sales Act – waiver of | 280(R) | 18.1.4 |
| Unsecured creditors – defined | 259(L) | 1 |
| Unsecured creditors – FCA - “conveyance” | 273(L) | 15.1 |
| Unsecured creditors – FCA - conveyance definition | 273(L) | 15.2 |
| Unsecured creditors – FCA - meaning of “conveyance” | 273(L) | 15.2 |
| Unsecured creditors – FCA - property definition | 273(L) | 15.3 |
| Unsecured creditors – FCA - real property | 273(L) | 15.3 |
| Unsecured creditors – FCA – meaning of "property" | 273(L-R) | 15.3 |
| Unsecured creditors – FCA – personal property | 273(L-R) | 15.3 |
| Unsecured creditors – FCA – property – tools of the trade | 273(L-R) | 15.3 |
| Unsecured creditors – FCA – tools of the trade | 273(L-R) | 15.3 |
| Unsecured creditors – first meeting of creditors | 264(R)-265(L) | 7.1 |
| Unsecured creditors – Fraudulent conveyances/preferences and transfers undervalue | 272(L)-282(R) | Part II |
| Unsecured creditors – garnishments | 259(R) | 2.2 |
| Unsecured creditors – judgment and execution creditors, distinction from secured creditors | 259(R)-250(L) | 2.4 |
| Unsecured creditors – judgments and executions | 259(L-R) | 2.1 |
| Unsecured creditors – judgments, executions and garnishments | 259(L) | 2 |
| Unsecured creditors – landlords and rights of distress | 261(R) | 4 |
| Unsecured creditors – leased premises - occupation rights | 268(R)- 269(L) | 10.1 |
| Unsecured creditors – Liquidation - bankrupt’s assets | 268(L-R) | 9 |
| Unsecured creditors – Liquidation - bankrupt’s assets – related party sale | 268(L-R) | 9.1 |
| Unsecured creditors – Liquidation – bankruptcy – sale of real property | 268(R) | 9.2 |
| Unsecured creditors – Liquidation – special considerations for the matrimonial home – bankruptcy | 268(R) | 9.2.2 |
| Unsecured creditors – notice of garnishment | 259(R) | 2.2 |
| Unsecured creditors – oppression remedy | 282(L-R) | 18.2 |
| Unsecured creditors – Oppression remedy – proper parties – unsecured creditors’ remedies | 282(L-R) | 18.2.2 |
| Unsecured creditors – Oppression remedy – required elements – unsecured creditors’ remedies | 282(L) | 18.2.1 |
| Unsecured creditors – Oppression remedy – unsecured creditors’ remedies | 282(L-R) | 18.2 |
| Unsecured creditors – priority in bankruptcy - BIA | 259(R) | 2.3 |
| Unsecured creditors – rights and remedies | 259(L) | 1 |
| Unsecured creditors – Trustees-in-bankruptcy – duties and powers | 263(R)-264(L) | 5.4.2 |
| Unsecured creditors – unpaid suppliers | 260(L)-261(R) | 3 |
| Unsecured creditors – unpaid suppliers - recovery of goods | 260(L) | 3.1 |
| Unsecured creditors – unpaid suppliers – BIA exception to priority | 260(L) | 3.1 |
| Unsecured creditors – unpaid suppliers – priority | 260(R) | 3.4 |
| Unsecured creditors – unpaid suppliers – requirements and procedures | 260(L–R) | 3.3 |
| Unsecured creditors – unpaid suppliers – special rights in bankruptcy – limitations | 260(L) | 3.2 |
| Unsecured creditors – unpaid suppliers – special rights in bankruptcy | 260(L)-261(R) | 3 |
| Unsecured creditors – unpaid suppliers – written demand requirement | 260 (L-R) | 3.3 |
| Unsecured creditors – writ of execution | 259(L-R) | 2.1 |
| Unsecured creditors – writ of seizure and sale | 259(L-R) | 2.1 |
| Unsecured creditors rights and remedies –Other Legislation  SEE: Bulk Sales Act | 280(L)-282(R) | 18 |
| Upper limit of s.85 rollover | 206(L) | 3.5.1 |
| US dollar loans – debt financing – interest rates | 234(R) | 1.3.1(f)(ii) |
| US dollar loans – LIBOR – interest rates | 234(R) | 1.3.1(f)(ii) |
| US dollar loans – US base rate | 234(R) | 1.3.1(f)(ii) |
| V | | |
| Valid and binding obligation – opinions | 257(R) | 8.3 |
| Valuation of shares - Corporate changes – amalgamation | 212(L) | 6.1.1 |
| Value of consideration received - benefit conferred on non–arm’s length person - corporate changes | 207(R) | 3.7.2 |
| Value of consideration received - price–adjustment clause – corporate changes | 207(R) | 3.7.2 |
| Variable or floating rate – Canadian dollar loans | 234(R) | 1.3.1(f)(i) |
| Vehicle identification number (VIN) – PPSA searches | 252(R) | 3.1.6(d) |
| Vendor – non–resident – asset purchase | 407(R)–407(R) | 4.4.7 |
| Vendor’s preference – share sale – assets vs shares – purchase and sale | 391(L–R) | 3.2.2 |
| Void conveyance – fraudulent conveyances (FCA) remedy | 274(L-R) | 15.6 |
| Void conveyance – transfers at undervalue – BIA – remedy | 279(L) | 17.3.6 |
| Void preference – BIA remedy | 277(R) | 17.2.7 |
| Voluntary dissolution – approval | 218(R) | 9.1 |
| Voluntary winding up v. voluntary dissolution | 219(R) | 9.2.1 |
| W | | |
| Wage claims – PPSA – priority | 291(L) | 7.1 |
| Wage Earner Protection Program Act – WEPPA | 260(R)-261(R) | 3.5 |
| Wage priority claims – BIA / CCAA – secured creditors’ rights | 290(R)–291(L) | 7 |
| Wages – definition – WEPPA | 261(L-R) | 3.5 |
| Waiting period – prospectus | 228(L–R) | 2.3.1 |
| Waiver of distress from landlord – secured creditors | 291(R)–292(L) | 9.1 |
| Waiver of jury trial – sale of goods | 348(R) | 3.3.10 |
| Warranties and conditions – Implied Terms – sale of goods | 339(R) | 3.1.2(b) |
| Warranty – Breach – Sale of Goods | 339(L) | 3.1.2 |
| Warranty – Express Terms in Contracts – sale of goods | 339(L) | 3.1.2(a) |
| Warranty claims – assumed liabilities in asset purchase | 399(L)–400(L) | 4.3.8 |
| WEPPA – Wage Earner Protection Program Act | 260(R)-261(R) | 3.5 |
| Who can become a bankrupt – insolvent person – defined | 262(L) | 5.2 |
| Williams v. Canada – connecting factors – Aboriginal – income tax | 363(R); 364(L) | 1.2 1.4 |
| Winding up and dissolution of Canadian corporation – income tax aspects | 220(R)-221(L) | 9.4 |
| Winding-up – revival of corporations | 224(L-R) | 10 |
| Winding-up – tax consequences for the corporation | 221(L-R) | 9.4.1(a) |
| Winding-up – tax consequences for the shareholders | 221(R) | 9.4.1(b) |
| Winding–up – “immediately before winding–up”, tax | 221(L); 222(L-R) | 9.4; 9.4.2(a) |
| Winding–up – deemed dividend – shareholders | 221(R) | 9.4.1(b) |
| Winding–up – Harmonized Sales Tax (HST) | 223(R)-224(L) | 9.5 |
| Winding–up – land transfer tax (LTT) | 223(R)-224(L) | 9.5 |
| Winding–up – rollover, ITA, s. 88(1) – sub to parent | 222(L–R) | 9.4.2 |
| Winding–up – tax – shareholders – deemed dividend | 221(R) | 9.4.1(b) |
| Winding–up – voluntary liquidator, CBCA vs. OBCA | 220(R) | 9.2.2 |
| Winding–up (compulsory) – by court | 220(L–R) | 9.2.2 |
| Winding–up of a wholly owned (90% or more) subsidiary into parent – corporate changes | 222(L-R) | 9.4.2 |
| Wishart Act – see “Arthur Wishart Act” (franchise legislation) | 355(L) | 7.1 |
| Work permits – temporary foreign workers | 332(L)–335(L) | 16.1.2 |
| Workplace harassment and violence – Occupational health and safety | 319(L) | 3.2.3(b) |
| Workplace Safety and Insurance Act – employee considerations – asset purchase | 403(L) | 4.3.9(e) |
| Writ of execution – unsecured creditors | 259(L-R) | 2.1 |
| Writ of seizure and sale – unsecured creditors | 259(L-R) | 2.1 |
| Written acknowledgements – secured transactions – limitation periods | 247(L–R) | 8.4.3 |
| Wrongful dismissal – employee remedies – civil action for damages | 323(L) | 5.1 |