CHAPTER 15: Methods of carrying on business

CHAPTER 16: Partnerships

CHAPTER 17: Taxation of corporations and their shareholders

CHAPTER 18: Income tax administration and enforcement

CHAPTER 19: The creation of the corporation

CHAPTER 20: Directors, officers and shareholders of a corporation

CHAPTER 21: Shareholder agreements

CHAPTER 22: Share capital

CHAPTER 23: Corporate changes

CHAPTER 24: Securities law implications

CHAPTER 25: Debt financing and secured transactions

CHAPTER 26: Searches and opinions

CHAPTER 27: Unsecured creditors’ rights and remedies

CHAPTER 28: Secured creditors’ rights and remedies

CHAPTER 29: Employees

CHAPTER 30: Domestic and international sale of goods

CHAPTER 31: Privacy law

CHAPTER 32: Aboriginal business law

CHAPTER 33: Corporate reorganizations under the *Bankruptcy and Insolvency Act* & *Companies’ Creditors Arrangement Act*

CHAPTER 34: The purchase and sale of a business

**Abbreviations**

**APA**- Assignment and Preferences Act

**BIA**- Bankruptcy and Insolvency Act

**CCAA**- Companies’ Creditors Arrangement Act

**CISG**- UN Convention on Contracts for the International Sale of Goods

**CLC**- Canadian Labour Code

**CPA**- Consumer Protection Act

**ESA**- Employment Standards Act

**OLRA-** Ontario Labour Relations Act

**PPSA**- Personal Property Security Act

**RSLA**- Repair and Storage Liens Act

**SGA**- Sale of Goods Act

|  |  |
| --- | --- |
| A |  |
| B |  |
| C |  |
| D |  |
| E |  |
| F |  |
| G |  |
| H |  |
| I |  |
| J |  |
| K |  |
| L |  |
| M |  |
| N |  |
| O |  |
| P |  |
| Q |  |
| R |  |
| S |  |
| T |  |
| U |  |
| V |  |
| W |  |
| X |  |
| Y |  |
| Z |  |
| **Sole proprietorship** – (Definition) | 109-c |
| Sole proprietorship – Benefits | 109-c |
| Sole proprietorship – Disadvantages | 109-c |
| Sole proprietorship – Taxation – Calendar-year Reporting (*ITA,* s.249.1(1)(b)) | 109-c |
| Sole proprietorship – Taxation – May Elect Non-Cal. Year Reporting (*ITA,*  s.249.1(4)) | 109-c |
| Sole proprietorship – Taxation – Non-calendar-year Reporting – effectively Calculated on Calendar-year basis | 109-c |
| Sole proprietorship – Taxation - Business Losses – Non-capital losses – Offset other income | 109-d |
| Sole proprietorship – Taxation – Aggregated Business and Personal Income – Taxed at Individual Marginal Rated | 109-d |
| Sole proprietorship – Taxation – Business Losses – Carry back – Carry forward – Time periods (*ITA, s*.111(1)(a)) | 109-d  110-a |
| Sole proprietorship – Taxation – Capital Losses may only Offset Capital Gains – Time periods (*ITA,* s.111 (1)(b)) | 110-a |
| Sole proprietorship – *Business Names Act* (*BNA*) | 110-a |
| Sole proprietorship – *Rules of Civil Procedure* – Commencing action/defending action other than in name of sole proprietorship – OK! Subrule 8.07(1) | 110-a |
| **PARTNERSHIP** –Definition and Legal character  General Partnerships and LLPs – *Partnerships Act*  Limited Partnership –*Limited Partnerships Act* | 110-a/b |
| Liability – General Partnership vs. Limited Partnership vs. LLP | 110-b |
| Partnerships – Taxation of | 110-b/111-c  124-a/b  125-c |
| *Partnerships Act* – General Partnerships & LLPs | 110-b  119-c |
| *Limited Partnerships Act –* Limited Partnerships | 110-b  121-c |
| Partnership – Taxation - Treatment of Partnership Income | 110-b  111--c  124-a/b |
| Partnership – Taxation – Partner’s Income Calculated as if Partnership Separate Person | 110-b |
| Partnership – Taxation – Capital Cost Allowance (CCA) – Claimed at Partnership Level | 110-b  124-a |
| Partnership – Taxation – Income/Losses – Capital Gains/Losses – Allocated to Partners, Not Partnership | 110-b |
| Limited Partnerships – Taxation – Deduction of losses Limited to investment in partnership - “At Risk Amount” | 111-c  125-c |
| Tax Shelters – Partnerships and Limited Partnerships | 111-c |
| **CO-OWNERSHIP** – *Partnerships Act* (s.3) | 111-c |
| Co-ownership alone is not a Partnership | 111-c |
| Co-ownership vs Partnership – Differences - Ability to deal with Property | 111-c |
| Co-ownership vs Partnership – Differences – Co-owners not Agents for one another | 111-c |
| Co-ownership vs Partnership - Differences – Tax Benefit for Co-Owners – Capital Cost Allowance | 111-c/d |
| **CORPORATIONS –** Definition – Distinct legal Entity | 111-d |
| Shareholders – Liability Limited to Assets transferred to organization in exchange for shares | 111-d |
| Shareholders – Personal Guarantees – Loss of Limited Liability | 111-d |
| Corporations – Sue in own Names and Perpetual Existence | 111-d |
| Corporations – Dissolution – instances where allowed | 111-d |
| Corporations – Income Taxation | 111-d/112-a  See also Ch. 17 |
| Corporations – Taxation of Dividends | 112-a |
| Corporations- Taxation – Inter-corporate Dividend Deduction for Corporate Shareholders (*ITA,* s.112(1)) | 112-a |
| Corporations – Taxation depends on nature of Corporation | 112-a |
| **JOINT VENTURES** – Definition | 112-a |
| Joint Ventures – JV agreement | 112-a |
| Joint Ventures – JV Members retain property interests | 112-b |
| Joint Ventures – Taxation – Capital Cost Allowance (CCA) on separate property | 112-b |
| Joint Ventures – Existence based on facts and circumstances | 112-b |
| **FRANCHISES and LICENCES**– Definition | 112-b |
| Franchise – Overview | 112- b |
| Franchise – Master Franchising Relationship | 112-b |
| Franchise – Simple Franchise Agreement | 113-c |
| Franchisor – Advantages | 112-b |
| Franchisor - Disadvantages | 113-c |
| Franchisee – Advantages | 113-c |
| Franchisee – Disadvantages | 113-c |
| Franchisor/franchisee relations | 112-b |
| License vs. Franchise | 113-d |
| Licenses – Definition | 113-d |
| Franchise - *Arthur Wishart Act (Franchise Disclosure) -*  Disclosure requirements of Franchisor | 113-c |
| Franchise - *Arthur Wishart Act (Franchise Disclosure) -*  Duty of Fair Dealing (s.3) | 113-c |
| Franchise – No fiduciary duty owed by Franchisor to Franchisee | 113-c |
| Franchise – Restrictions on Franchisee may be Challenged – Restraint of Trade | 113-d |
| Franchise – Franchisee’s Right of Action for Damages or Injunction against Franchisor | 113-d |
| Franchise, License, Concession, Patent or Similar Property – Tax Consequences – Under Capital Cost Allowance (CCA) Rules- Considered Class 14 Property | 113-d |
| **NOT FOR PROFIT ORGANIZATIONS AND CHARITIES**– Definitions | 113-d/114-a |
| Not-for-Profit – Social, recreation or sporting Clubs, Professional Groups, Fraternal Organizations, Trade Groups – Subject to Compliance with s.149(1)(l) of *ITA* | 113-d |
| Charity- must register under *ITA* - Satisfy definition of “registered charity” under s. 248(1) of *ITA* | 113-d/114-a |
| Not-for-Profits and Charities – To Incorporate or Not? – Considerations  (Most are organized as non-share Capital Corporations) | 114-a |
| Not-for-Profits and Charities – To incorporate in Ontario or Canada | 114-a/b |
| *Canada Not-for-Profit Corporations Act* – Transition to Compliance with New *Act* before October 17, 2014 | 114-a |
| *Not-for-Profit Corporations Act, 2010* (Ontario) – Not Yet Proclaimed – Not expected before 2016 – organizations will have 3 years to come into conformity | 114-a/b |
| *Corporations Act* (Ontario) currently governs Ontario Non-profits and Charities | 114-b |
| Not-for-Profit Corporation – Requirements for Incorporation | 114-b |
| Not-for-profit corporations – Director Requirement – minimum 3 | 114-b |
| Not-for-Profit Corporation – Membership Qualifications (Members vs Shareholders\_ | 114-b |
| Not-for-Profit Corporation that is also a Charity – Requirements on Dissolution to distribute remaining property to other charities | 114-b |
| Charities – Tax treatment   * Income Tax Exempt (ss149(1)(f)) * CRA Filing (Information Return and Public Information Return) | 114-b  115-c |
| Not-for-Profit Organization – Tax treatment   * Income Tax Exempt (ss149(1)(l)) * CRA Filing (Information Returns) | 114-b  114-b/115-c |
| CHOOSING THE BEST METHOD - Corporate Sturcture | 115-c |
| Best Method of Business – Choosing   * What is Legally Possible * Limited Liability * Perpetual Existence * Estate Planning * Number of Proprietors * Relationship of Proposed Proprietors * Employees * Costs * Citizenship requirements * Flexibility of Structure * Income Tax | 115-c  115-c  115-c  115-c  115-c/d  115-d  115-d  115-d  115-d/116a  116-a  116-a  116-a/b  117-c/d |
| Income Tax Consequences –Often the determining Factor | 116-a |
| Income Tax Consequences – Partnership vs Corporation – Taxation at the Indivividual vs. Organizational Level – Carryover periods | 116-b |
| Income Tax Consequences - Corporation - CCPC earning ABI qualifying for the SBD – taxed at 15.5% vs. regular corporate tax rate of 26.5% | 116-b  117-c |
| Income Tax Consequences - Corporation - CCPC earning ABI qualifying for the SBD – Ontario 2014 budget changes – phase out of SBD for larger CCPCs | 117-c |
| Corporation – Lower Rate of Tax and Deferral Advantage while monies retained by corporation | 117-c |
| Corporation – Taxation – If all Corporations Income is Paid out in Salary – Shareholders taxed at same rates as is Partnership or Sole Proprietorship | 117-d |
| Corporation – Taxation - Investment Income – No Tax Deferral | 117-d |
| **PARTNERSHIPs** | 119-c |
| **GENERAL PARTNERSHIPS**– rules evolved in common law, most were codified under *Partnership Act –* s.45 of the A*ct* make equitable principles and common law apply | 119-c |
| FORMATION OF A PARTNERSHIP  “the relation that subsists between persons carrying on business with a view to profit” | 119-c |
| General Partnerships – Formation – Three Criteria | 119-c |
| General Partnerships – s.3 Rules for Determining Existence – Intention – Agreement or Conduct | 119-c/d |
| General Partnerships – Registration - Required– *Business Names Act* | 119-d |
| General Partnerships – Registration – Failure to Register - Consequences | 119-d |
| General Partnerships – Characteristics - Mandatory provisions ss. 6-19 of the *Act* | 119-d |
| General Partnerships – No Separate Legal Existence | 119-d/120-a |
| General Partnerships – Rules of Civil Procedure - Commencing action/defending action – In name of partnership now permitted | 119-d |
| General Partnerships – No Separate Legal Entity – Cannot be both Partner and Employee of Partnership | 119-d/120-a |
| General Partnerships – Agency –Partners Agents for one another and the Partnership (*Act,* s.6) – Subject to Exceptions(ss.6-9) | 120-a |
| General Partnerships – Joint Liability - Estate Severally liable Upon death (s.10) – Tortious Liability (s.11) – Misapplies Property (s.12) – Retired Partner Remains Liable – unless agreement with firms partner and creditors (notice required) | 120-a |
| General Partnerships – Duty of Loyalty and Good Faith to fellow partners – comes from case law but reflected is ss.29 and 30 of the *Act* | 120-b |
| General Partnerships – Duty of Loyalty and Good Faith – s 29 – requires a partner to account to the firm benefits derived from transactions relating to partnership | 120-b |
| General Partnerships – Duty of Loyalty and Good Faith – s 30 – No competing business interests w/o partner’s consent | 120-b |
| General Partnerships – Partnership Property – not divisible – right is to division of profits (subject to other agreement) | 120-b |
| General Partnerships – Relationship of Partners to one another – By Agreement or Default Provisions | 120-b  121-c |
| General Partnerships – Dissolution of Partnerships –Absence Agreement to Contrary – Governed by ss 32-44 of the *Act* | 121-c |
| **LIMITED PARTNERSHIPS -** Definition | 121-c-d |
| Limited Partnership – Principal Feature- Liability of each Limited Partner is limited to amount of Property or money Partner Contributes (*LPA,* s.9) | 121-c |
| Limited Partnerships – Formation  NOTE- subject to *LPA, Partnerships Act, BNA* and Common Law | 121-d |
| Limited Partnerships – Declaration for Formation/Changes | 121-d |
| Limited Partnerships – Comprised of one or more General Partner(s) and one or more Limited Partner(s) | 121-c/d |
| Limited Partnerships – Characteristics - Passive Investor | 121-d to  122-b |
| Limited Partnerships –Transactions with or Loans from Limited Partners | 121-d  122-a |
| Limited Partnerships – Portioning of Profits | 122-a |
| Limited Partnerships – When a Limited Partner is entitled to Return of Contribution | 122-a |
| Limited Partnerships – Rights of Limited Partner (s12(2)) | 122-a |
| Limited Partnerships – Limited Partner – Loss of Limited Liability | 122-a |
| Limited Partnerships – Protection of Limited Partner(s) – Restriction on General Partner(s) (s.8) | 122-a |
| Limited Partnerships – Assignable Interest (s.18(1)) | 122-a |
| Limited Partnerships – Assignee and/or “Substituted Limited Partnership” | 122-a/b |
| Limited Partnerships – Rights of General Partners | 122-b |
| Limited Partnerships – Rights of Person who is both a Limited Partner and a General Partner | 122-b |
| Limited Partnerships – Dissolution (s. 21)  -General partner dies, retires, becomes mentally incompetent, or is dissolved in case of corporate GP – Provision can be Displaced | 122-b  123-c |
| Limited Partnerships – Dissolution – LP May Seek Court order for Dissolution | 122-b |
| Limited Partnerships – Dissolution – Paying Liabilities | 123-c |
| Limited Partnerships – Extra-provincial Partnerships –Provincial differences - Whether limited liability is maintained when conducting business inter provincially | 123-c |
| Limited Partnerships – Agreements - Can allow LP to achieve flexibility similar to a corporation while still maintaining closer control and protection provided by LP | 123-d |
| **LIMITED LIABILITY PARTNERSHIPS (LLP) –** Cross between GP and LP | 123-d |
| LLPs– Liability – Negligence- Partners are not liable for debts etc of fellow partners, employees etc. arising from negligent or wrongful acts or ommissions | 123-d |
| LLPs– Liability- Debts- Partners’ Interest in Partnership Property Not Protected from Claims against Partnership – Assets of LPP may be used to Satisfy debts and claims against LPP | 123-d |
| LLPs – Requirements/Criteria | 123-d  124-a |
| LLPs – *Law Society Act* - Minimum Insurance – Changes from GPs to LLPs | 124-a |
| **TAXATION OF PARTNERSHIPS** | 124-a |
| Partnerships–Taxation- Calendar-year (Fiscal period) Reporting | 124-a |
| Partnership – Taxation – may have a Tax Year that ends with fiscal period of Partnership | 124-a |
| Partnership – Taxation – Capital Cost Allowance (CCA) – Claimed at Partnership Level | 124-a |
| Partnership – Taxation – Income or losses from Partnership Business and Capital gains or losses from the Disposition of Capital Property – NOT taxed in Partnership – Aggregated with Partner’s Individual taxes | 124-a |
| Partnerships- Taxation – Limited Partnerships – Special rules limit deduction of losses only to investment | 124-b  125-C |
| Partnerships – Taxation – Carryover Periods – Business Losses | 124-b |
| Partnerships – Taxation – Carryover Periods – Capital Losses | 124-b |
| Partnerships – Taxation – Information Returns | 124-b |
| Partnerships – Tax Shelters | 124-b/125-c |
| Partnership Agreement Should Address | 125-c |
| Partnership Agreement – Scope of Business | 125-c |
| Partnership Agreement – Firm Name – Whether it would Change upon withdrawal of partner | 125-c |
| Partnership Agreement – Restrictions on Carrying on a Competing Business (s.30) | 125-c |
| Partnership Agreement – Non-Compete Clause – Test for Enforceability | 125-c |
| Partnership Agreement – Requirements for Admission of New Partners – ie) May wish to impose Substantive requirements | 125-c/d |
| Partnership Agreement – Tax Treatment of Partnership Income | 125-d |
| Partnership Agreement – Tax Treatment – Partners vs Employees - Deductions | 125-d |
| Partnership Agreement – Management – How decisions will be made and influence determined | 125-d |
| Partnership Agreement – Capital Contributions | 125-d  126-a |
| Partnership Agreement – Capital Contributions – Other than Cash – Tax Consequences – Rollover Available | 126-a |
| Partnership Agreement – Retirement and Dissolution – Address Automatic Termination, Termination by Notice | 126-a/b |
| Partnership Agreement – Compensating Withdrawing Partner – Repay Capital – Share of Goodwill/Work in Progress – Share of Assets | 126-b |
| Partnership Agreement – Profit Splitting – How to | 126-b |
| Partnership Agreement – Work in Progress – Law Firm | 126-b |
| **TAXATION OF CORPORATIONS AND THEIR SHAREHOLDERS** | 127-c |
| Corporation – Taxation – Different and Distinct from taxation of owners and shareholders – ALSO – May be Provincial Tax on Capital – Flat Tax vs Progressive | 127-c |
| Corporation – Taxation – Two levels of taxation – Income & Dividends | 127-c |
| Corporation – Taxation – Integration – Perfect Integration | 127-c/c |
| Corporation – Taxation – Integration – Taxation of Dividends – Active Business Income | 127-c |
| Corporation – Taxation – Integration – Taxation of Dividends – Passive Income | 127-c/d |
| Dividends – Integration Overview | 127-b/c |
| Integration – Active Business Income (ABI) | 127-c |
| Integration – Passive Income | 127-c/d |
| Integration – Over Integration and Under Integration | 127-d |
| Integration – Perfect Integration | 127-d |
| Integration – Why perfect integration does not occur | 127-d |
| Over integration | 127-d |
| Under integration | 127-d |
| Integration – Examples | 128-a/b  129-c/d |
| Integration – Example 1 – Perfect Integration – Old Dividend Tax Credit Rules | 128-a/b |
| Integration – Example 2 – Over-integration – Existing DTC Rules and Corporate Active Business Income with Small Business Deduction | 128-a/b |
| Integration – Example 3 – Under-integration – New DTC Rules and Corporate ABI and not eligible for SBD | 129-c/d |
| Integration – Use of Corporation still Advantageous where Corporate Tax Rate Less than Individual Tax Rate - Deferral | 129-c |
| Integration – Tax Observations for 2015 – Tax Deferral – Tax Costs, Tax Savings | 129-c |
| Integration – Summary | 129-d |
| TAXATION of SHAREHOLDERS | 130-a |
| Tax – Dividends to Individual Shareholders  -Dividend Tax Credit (DTC) Rules  -Non-eligible/ Eligible dividends: difference  -Objective - Federal gross up & DTC changes for eligible dividends | 130-1 |
| Shareholders – Taxation – Individual – Receipt of Dividends  -“Gross-up” and DTC Mechanism | 130-a |
| Dividend Tax Credit – Non-Eligible DTC Rules – ie) Foreign Dividends | 130-a/b |
| Dividend Tax Credit – Example 4 – DTC Rules – Non-Eligible Dividends in 2015 | 130-b |
| Dividend Tax Credit – New Eligible DTC Rules | 130-b to 131-d |
| Dividends Tax Credit– Eligible Dividends (Reduced Tax Rate) vs. Non-eligible Dividends | 130-b |
| Dividend Tax Credit – Eligible Dividends Definition – Generally Subject to Corporate Income Tax | 131-c |
| Dividend Tax Credit – Eligible Dividend Rules for CCPCs and non-CCPCs – Tracking GRIP and LRIP | 131-c |
| Dividend Tax Credit – Pre legislative changes – How credit was calculates | 131-c |
| Dividend Tax Credit – Example 5 – New DTC Rules – Eligible Dividends – benefit from 38% Gross-up, and a Federal Tax Credit equal to 6/11 of the gross-up | 131-d |
| Taxation of Dividends -Corporate Shareholder | 131-d |
| **TAXATION of CORPORATIONS** |  |
| Corporate Tax – General Policy Objectives | 131-d |
| Corporate Tax - Surtax – Federal – Repealed 2008 | 132-a |
| Federal Income Tax - General Federal Tax Rate (38%) | 132-a |
| Federal Income Tax -Basic Federal Corporate Income Tax Rate- (28%) – adjusted from general rate to provide room for provincial tax AKA Provincial Abatement (*ITA, s. 124(1))* | 132-a |
| Federal Income Tax – Provincial Abatement – Only applies to corporations earning income attributable to Canadian provinces | 132-a |
| Federal Income Tax - Net Federal Rate has continued to be reduced – 2014 income not eligible for SPD taxed at 15% - 2015 eligible for SPD taxed at 11% | 132- a/b |
| Federal Income Tax- Refundable Tax on Investment Income – 6 2/3%  Refunded at rate of $1 for every $3 in taxable dividends paid | 132-b |
| Business Losses/Net operating Losses/Non-capital losses – Carry-over Periods | 132-b |
| Ontario Corporate Income Tax – Frozen at 11.5% as of 2012 Budget - Small Business Rate 4.5% - M&P Rate 10% | 132-b – 133-c |
| *Corporations Tax Act* (Ontario) | 132-b |
| Ontario Corporate Minimum Tax – based in Gross Revenue and Total Assets | 133-c |
| REDUCTION OF CORPORATE TAX –Contextual – Nature of Org and Type of Income | 133 |
| Types of Corporation   * + Public Corp   + Private Corp   + CCPC * Types of Income   + Business Income   2 types of tax incentives: SBD and M&P   * + Investment Income | 133-d  133-d  133-d  134-a  134-a  134-136  136-177 |
| Public Corporation – Definition (ITA, s.89(1)) | 133-d |
| Public Corporation – Designated Canadian Stock Exchanges | 133-d |
| Public Corporation – Subsidiary Taxed in same manner | 133-d |
| Private Corporation – Definition (*Income Tax Act,* s. 89(1)) | 133-d |
| Canadian Controlled Private Corp. (CCPC) – Definition (*Income Tax Act,* 125(7)) | 134-a |
| Business Income - Deductions – SBD and M&P | 134-136 |
| * Small Business Deduction   Exclusions:   * + Personal Service Business   + Specified Investment Business   + Associated Corporations * M & P profits deduction * Effect of tax reductions on integration | 134-135  134-b  135-c/d  135-d  135-d  136-a |
| Small Business Deduction –aimed at assisting smaller CCPDs – in 2015 a CCPC is entitled to both a 17%SPD and a lower provincial income tax rate (4.5%) on first $500,000 earned in Canada for the year | 134-135 |
| Small Business Deduction – income thresholds | 135-b |
| Small Business Deduction -CCPC – Large CCPCs – Not Eligible for Federal SBD | 134-a |
| Small Business Deduction-CCPC – Ontario’s claw back for larger CCPCs | 134-b |
| Small Business Deduction – Federal Rate (17%) – on first 500k ABI | 134-b |
| Small Business Deduction - Small Business Tax Rate (Ontario) – Tax (4.5%) | 134-b |
| Small Business Deduction – Federal Rate (13%) – on income in excess of 500k ABI | 134-b |
| ABI Exclusion - Personal Services Business Rules – Objective | 134-b |
| Personal Services Business Income – Subject to Combined Corporate Tax Rate of 39.5% | 135-c |
| Personal Services Business – Definition (*ITA, s. 125(7))* | 135-c |
| Personal Services Business – “Specified Shareholder” Definition | 135-c |
| Personal Services Business – Exclusions (2) | 135-d |
| Personal Services Business- Cannot Deduct General Overhead Expenses – Permitted Expenses: Wages and Benefits | 135-c |
| ABI Exclusion - Specified Investment Business Income – Definition | 135-c/d |
| Specified Investment Business – Top combined federal and Ontario corporate tax rate (46.17%) | 135-d |
| ABI Rule -Associated Corporations must share in small business limit (to prevent creation of shell corporations) | 135-d |
| Manufacturing and Processing Profits Deduction - 2015 – Federal reduction of 13% reduces Corporate income tax to 15%  Ontario- reduction of 1.5% - taxed at 10%  Total = 25% | 135-d |
| Tax Reductions – Effect on Integration  --SBD eligible – Nominal Over-integration  --Where corporations rate of tax less than shareholders – substantial tax deferral advantage | 136-a |
| Tax Reductions – Effect on Integration  -CCPCs with income substantially over $500,000 and other types of Corporations – no integration – tax disadvantage arises | 136-a |
| **INVESTMENT INCOME** | 136-a |
| Taxation – Corporation -Investment Income-   * Dividend Refund (applies only to CCPC) * Part IV Tax – Intercorporate Dividend - RDTOH * Capital Gains * Dividends | 136-a  136-a/b  136-b  136-b  136-b  137-c/d  137-d |
| Investment Income –System Design –Prevents Undue Deferral Advantage | 136-a |
| Investment Income –System Design – Disincentives “Holding Corporation” | 136-a |
| Dividend Refund- Definition | 136-a |
| Dividend Refund -Federal Corporate Refund Mechanism -Available only to CCPCs | 136-a |
| Dividend Refund – Amount CCPC entitled to be refunded – 26 2/3% | 136-b |
| Refundable Dividend Tax on Hand (RDTOH) | 136-b |
| Dividend Refund- RDTOH Account – “Refundable Dividend Tax on Hand” – Notional Tax Account | 136-b |
| Dividend Refund – Refund Equal to $1 for every $3 in Dividends pd out | 136-b |
| Investment income – Dividends rec’d from Cdn Corporations – Not included in def’n Investment income (s.129(4)) –Some Exceptions- Part IV Tax | 136-b |
| Investment Income - Dividends rec’d from Cdn Corporations – Intercorporate Dividend Received Deduction (s.112) | 136-b |
| Part IV Tax –(s.186) – Tax 33 1/3% for some Dividends from Cdn Companies of Affiliates – Contextual | 136-b |
| Part IV Tax – RDTOH – Dividend Refund | 136-b |
| Capital Gains - Definition | 136-b |
| Capital Gains Inclusion Rate | 136-b |
| Capital Gains – Carryover – Losses –must match inclusion rate for tax year | 136-b/137-c |
| Capital Gains- Carryover – Losses –May only be Used to offset Capital Gains | 137-c |
| Capital Gains – Changes to Capital Gains Inclusion Rare–Affects on Other Tax Matters | 137-c |
| Capital Loss - Definition | 137-c |
| Capital Gains- Paying out Tax Free Portion – Dividend -Criteria | 137-c |
| Capital Gains- “Capital Dividend Account” –Capital Dividends | 137-c |
| Capital Dividends – Definition | 137-c |
| Capital Dividends – Declared in Excess of CDA Balance – Penalty | 137-c/d |
| Investment Income – Dividends –Income distributed through a Chain of Corporations- Opportunity for Abuse | 137-d |
| **ADVANTAGES AND USES OF INCORPORATING BUSINESSES EARNING ABI** | 137-d |
| Active Business Income (ABI) – Corporate tax Advantages | 137-d  to 139-c |
| Advantages of incorporating businesses earning ABI –Tax | 137-d  to 139-c |
| Advantages of Incorporation - Lower Rate of Tax – Tax Savings and Deferral | 137-d |
| Advantages of Incorporation – Estate Planning and Income-Splitting | 137-d |
| Rollover – taxation of – s 85 - Advantages of earning Incorporating a Company Earning ABI | 137-d to138-b |
| s. 85 Rollovers – taxation - Advantages of earning Incorporating a Company Earning ABI | 137-d to  138-b |
| Corporate Tax- Advantages of earning Incorporating a Company Earning ABI   * Lower rate of tax * Estate Planning and Income Splitting * Rollovers   + S. 85   + S. 86 (re-organizing Share Capital) and s. 51 (Conversions)   + S. 87 (amalgamations) and s. 88(1) (winding-up)   + S. 85.1 (share for share exchange at arm’s length)   + S. 55(3): spin-off assets to Shareholders (butterfly reorg) * Employee Stock options * Allowable Business Investment Losses (ABILs) * RPP and Deferred profit sharing plans | 137-d  137-d  137-d  137-d/138-b  138-b  138-b  139-c  139-c  139-c/d  139-d – 140a  140-a |
| Rollover – taxation – s. 55(3) - Advantages of earning Incorporating a Company Earning ABI | 139-c |
| Rollover – taxation – s. 85.1 - Advantages of earning Incorporating a Company Earning ABI | 139-c |
| Rollover – taxation – s. 86 and s. 51 (reorg of share capital) - Advantages of earning Incorporating a Company Earning ABI | 138-b/c |
| Rollover – Taxation – s. 87(amalgamation) and s. 88(1) (wind-up of wholly owned sub) - Advantages of earning Incorporating a Company Earning ABI | 138-b |
| s. 55(3) – ITA- rollovers – spin off - Advantages of earning Incorporating a Company Earning ABI | 139-c |
| s. 85.1 –ITA- rollovers – share- for-share exchange - Advantages of earning Incorporating a Company Earning ABI | 139-c |
| s. 86 and s.51 – ITA- rollovers – reorg of share capital –designed to achieve estate freezes or income splitting - Advantages of earning Incorporating a Company Earning ABI | 138-b |
| s. 87 –ITA - rollovers – amalgamations and winding-up - Advantages of earning Incorporating a Company Earning ABI | 138-b |
| CCPC – Employee Stock Options - Advantages of earning Incorporating a Company Earning ABI | 139-c |
| Employee Stock Options – CCPC – Taxation | 139-c |
| Employee Stock Options – Non-CCPCs – Taxation | 139-c/d |
| Employee Stock Options – Tax of | 139-c/d |
| Non-CCPCs (employee stock options) | 139-c/d |
| Allowable Business Investment Losses (ABIL) – Taxation | 139-d to 140-a |
| Allowable Business Investment Losses – (ABIL) - Advantages of earning Incorporating a Company Earning ABI | 140-a |
| Deferred Profit Sharing Plans – DPSP- tax planning strategies - Advantages of earning Incorporating a Company Earning ABI | 140-a |
| Registered Pension Plans – RPP- tax planning strategies - Advantages of earning Incorporating a Company Earning ABI | 140-a |
| Individual Pension Plan – IPP – Designated Plan – Single member RPP | 140-a |
| Designated Plan – Individual Pension Plan – IPP – Single Member RPP | 140-a |
| Owner-Manager Compensation– Bonus down to 500k | 140-b |
| Compensation – Owner-manager – Bonus down to 500k | 140-b |
| Owner-Manager – definition | 139-d-c |
| Compensating the Owner-Manager | 140-b to 142-b |
| Allowable Business Investment Loss -Owner-Manager – uncollectible loan to a CCPC | 140-a |
| Allowable Business Investment Loss -Owner-Manager – Equity | 140-a |
| RPP – Registered Pension Plans | 140-a |
| Taxation – Corporation – Methods for Compensating Owner-Manager   * Bonus down to $500K * Accrue Bonus * Reasonableness * Legal Liability to Pay Bonus * Timing of Payment (w/I 180-days) * SH Loans: s15(2) – (2.6) – Limits - Exceptions * Interest Benefit – Prescribed Rate s. 80.4(2) * SH Benefits – s 15.1 - punitive | 140-b to 142-b  140-b  140-b  140-b/141-c  141-c  141-c  141-c  142-a  142-b |
| “Bonus Down” –CCPC – Ensure Corporate Income does not exceed $500,000 | 140-b |
| Accrue Bonus – Compensating the owner-manager | 140-b |
| Accrue Bonus – Legal Liability to Pay Bonus – tax advantage | 141-c |
| Accrue Bonus – Reasonableness of Bonus – Owner-Manager Compensation | 141-c |
| Accrue Bonus – Timing of Payment – tax | 141-c |
| Legal Liability to pay bonus -Accrued bonus | 141-c |
| Owner-Manager – Accrue bonus | 140—b |
| Reasonableness – Accrue Bonus and Bonus down to $500k | 140-b/141-c |
| Shareholder Loans – taxation of owner-manager | 141-c to 142-b |
| Bonus Payment – Timing – Accrued Bonus | 141-c |
| Family Members – taxation of shareholder loans- Corporate Tax | 141-d |
| Shareholder loans – Corporate Tax – Benefits of Incorporating | 141-d |
| Interest benefit (SH loans) – prescribed rate - s. 80.4(2) | 142-a/b |
| Shareholder loans – interest benefit for owner-manager | 141-d |
| Shareholder Benefits, tax of owner-manager – s 15(1) – punitive provisions –corporate asset appropriation | 142-b |
| Shareholder Loans – interest benefit – prescribed rate - s. 80.4(2) | 142-a/b |
| Prescribed Interest Rate – Shareholder Loans - s. 80.4(2) | 142-a/b |
| s.12(2) –(2.6) – ITA - Limits on Shareholder Loans | 141-d |
| s. 80.4(2) -ITA- Shareholder Loans –Prescribed Interest Rate - | 142- a/b |
| s. 15 (1) –ITA- Punitive Provisions- Shareholder Abuse of Loans – Transactions must be FMV | 142-b |
| **TAX APPENDIX - GLOSSARY of TERMS** | 143-c |
| Acquisition of Control – 2009 Budget changes – CCPC status | 143-c |
| Acquisition of Control – definition –Glossary of Tax Terms | 143-c |
| Adjusted Cost Base (ACB) – definition –Glossary of Tax Terms | 143-d |
| Allowable Business Investment Loss (ABIL) – Definition –Glossary of Tax Terms | 143-d |
| Amalgamations – Definition –Glossary of Tax Terms | 143-d |
| Carry-over – ABIL – Non-capital loss – Limited to 10 years | 143-d |
| Merger (Definition –Glossary of Tax Terms, See Amalgamation) | 143-d |
| Butterfly – transaction - reorganization – spin-off assets on tax deferred basis- Definition -–Glossary of Tax Terms | 144-a |
| Canada Border Service Agency -–Glossary of Tax Terms | 144-a |
| Canada Customs Revenue Agency (CCRA)- Precursor to CRA – Definition -–Glossary of Tax Terms | 144-a |
| Canada Revenue Agency (CRA) – Definition -–Glossary of Tax Terms | 144-a/b |
| Canada Revenue Agency (CRA) – Interpretation Bulletins - ITs - Definition | 144-b |
| Canada Revenue Agency (CRA) – Information Circulars - ICs - Definition | 144-b |
| Canada Revenue Agency (CRA) – Advance Tax Rulings - ATRs - Definition | 144-b |
| Canadian Controlled Private Corp (CCPC) – Definition -–Glossary of Tax Terms | 145-c |
| Canadian Controlled Private Corp (CCPC) – Specialized Incentives–Glossary of Tax Terms | 145-c |
| Canadian Corporation – Definition-–Glossary of Tax Terms | 145-c |
| Canadian Partnership – Definition-–Glossary of Tax Terms | 145-c |
| Capital Cost Allowance (CCA) – Definition-–Glossary of Tax Terms | 145-c |
| Capital Dividend – Definition–Glossary of Tax Terms | 145-d |
| Capital Dividend Account – components/ amounts included–Glossary of Tax Terms | 145-d |
| Capital Dividend – Received by Canadian shareholder tax-free–Glossary of Tax Terms | 145-d |
| Capital Gains – Definition- Glossary of Tax Terms | 145-d |
| Capital Loss – Definition- Glossary of Tax Terms | 145-d |
| Carry-over – Capital Loss -Glossary of Tax Terms | 145-d |
| Capital loss – Carry Over -Glossary of Tax Terms | 145-d |
| Capital Gains Exemption – definition - Glossary of Tax Terms | 146-a |
| CCPC – defined (Canadian controlled Private Corporation) | 145-c |
| Corporation – Canadian corporation – definition | 145-c |
| Corporation – CCPC – definition | 145-c |
| Partnership – Canadian Partnership – definition | 145-c |
| Capital Gains – Exemption- Glossary of Tax Terms | 146-a |
| Capital Property – Definition - Glossary of Tax Terms | 146-a |
| CEC (Cumulative Eligible Capital) account  - Glossary of Tax Terms | 146-b to 147-c |
| Clearance Certificate (s. 116) – definition Glossary of Tax Terms | 146-a/b |
| Cumulative Eligible Capital (CEC) Account  Glossary of Tax Terms | 146-b to 147-c |
| Treaty Protected Property – taxation – Non-Resident | 146-b |
| Non-resident – treaty protected property - taxation | 146-b |
| CNIL (Cumulative Net Investment Loss) – definition - Glossary of Tax Terms | 147-d |
| Cumulative Net Investment Loss (CNIL) – definition - Glossary of Tax Terms | 147-d |
| Depreciable Property – definition - Glossary of Tax Terms | 147-d |
| Dividend Tax Credit (DTC) – definition- Glossary of Tax Terms | 147-d |
| DTC (Dividend Tax Credit) – definition - Glossary of Tax Terms | 147-d |
| Dividend Tax Credit – Eligible Dividends – Federal Rate after 2011 (6/11 of gross-up) - Glossary of Tax Terms | 147-d |
| Dividend Tax Credit – Non-Eligible Dividends – 2014 Federal Rate - (13/18 of gross-up) - Glossary of Tax Terms | 147-d |
| ECE (Eligible Capital Expenditure) – definition - Glossary of Tax Terms | 147-d |
| Eligible Capital Expenditure (ECE) – definition - Glossary of Tax Terms | 147-d |
| Eligible Capital Expenditure (ECE) – Proposed amendments to regime - Glossary of Tax Terms | 137-d |
| GAAR (General Anti-Avoidance Rule) – definition - Glossary of Tax Terms | 148-a |
| General Anti-Avoidance Rule (GAAR) – definition - Glossary of Tax Terms | 148-a |
| Rollover- Intergenerational - Glossary of Tax Terms | 148-a |
| Intergenerational Rollover - Glossary of Tax Terms | 148-a |
| Carry-over – non-capital and net operating losses | 148-b |
| Net Capital Losses – Definition - Glossary of Tax Terms | 148-b |
| Net Capital Losses – Carryover - Glossary of Tax Terms | 148-b |
| Carryover – Net Capital Loss - Glossary of Tax Terms | 148-b |
| Net Operating Loss (NOL, or Non-capital loss) – definition - Glossary of Tax Terms | 148-b |
| Non-capital loss (net operating loss, or NOL) – definition - Glossary of Tax Terms | 148-b |
| Paid-up Capital - (PUC) – definition - Glossary of Tax Terms | 148-b |
| Preferred Shares – definition - Glossary of Tax Terms | 149-c |
| Private Corporation – definition - Glossary of Tax Terms | 149-c |
| Public Corporation – defined - Glossary of Tax Terms | 149-c |
| PUC – definition - Glossary of Tax Terms | 148-b |
| Qualified Farm Property (QFP) and Qualified Fishing Property - Glossary of Tax Terms | 149-c |
| Qualified Fishing Property- Glossary of Tax Terms | 149-c |
| Qualified Small Business Corporation Shares (QSBC shares) - - Glossary of Tax Terms | 149-d |
| Redemption – definition - - Glossary of Tax Terms | 149-d |
| Retraction – definition -- Glossary of Tax Terms | 149-d |
| Rollover – definition -- Glossary of Tax Terms | 149-d |
| SBC (Small Business Corporation) – definition- - Glossary of Tax Terms | 150-a |
| Small Business Corporation (SBC) – definition - - Glossary of Tax Terms | 150-a |
| Small Business Deduction – definition-- Glossary of Tax Terms | 150-a |
| Taxable Canadian Corporation – definition- - Glossary of Tax Terms | 150-a |
| Taxable Canadian Property (TCP) – definition- Glossary of Tax Terms | 150-b |
| Taxable Dividend – definition - Glossary of Tax Terms | 150-b |
| Terminal Loss – definition | 150-b |
| Treaty Protected Property – definition | 150-b |
| Undepreciated Capital Cost (UCC) | 150-b |
| Wind Up – definition | 151 |
| **INCOME TAX ADMINISTRATION AND ENFORCEMENT** | 153-a |
| Income Tax – Basic Principles – Self-Assessment | 153-a |
| Federal Income Taxes - Introduction | 153-a |
| Tax - Federal Income Taxes | 153-a |
| *Income Tax Act –*Federal Income Tax- Canada-Purpose and Powers | 153-a |
| CRA - Publications | 153-a |
| Federal Income Tax- CRA- Publications and Public Education Role | 153-a |
| Tax – Provincial Income taxes | 153-b |
| Provincial Income Taxes – Introduction | 153-b |
| *Income Tax Act* – Provincial Income Tax – Ontario | 153-b |
| *Corporations Tax Act –* Provincial Income Tax – Ontario - Corporations | 153-b |
| Tax – Appeals - Courts – Corporate Tax (Ontario) | 153-b |
| Corporate Returns - Tax | 154-a |
| Tax Returns– Corporation | 154-a |
| Individual Returns - Tax | 154-a |
| Tax Returns– Individual | 154-a |
| Deceased Individual, Trust or Estate – Tax Returns | 154-a |
| Tax Returns- Deceased Individual, Trust or Estate | 154-a |
| Tax Returns- Deceased Individual’s failure to file – Legal Representatives - required to file (*ITA, s*150(3)) | 154-b |
| Bill C-43 – Imposes changes to Taxation of Trusts and Estates | 154-b |
| Trusts and Estates – Deceased Individuals Income Tax – Changes – Bill C-43 | 154-b |
| Income Tax – Failure or Delay in Filing Returns | 154-b |
| Failure or Delay in Filing – Income Tax Returns | 154-b |
| Income Tax – Assessments (*ITA,* s.152(1)) | 154-b |
| Assessments – Income Tax(*ITA,* s.152(1)) | 154-b |
| Assessment Obligation – Income Tax- MNR – “With all due dispatch” | 154-b |
| Income Tax – Nil Assessment – No appeal | 154-b |
| Nil assessment – Income tax – no appeal | 154-b |
| Notice of determination – Income Tax | 154-b |
| Income Tax – Notice of determination | 154-b |
| Reassessments– Income Tax | 155-c |
| Income Tax – Reassessments | 155-c |
| Income Tax – Reassessments –Timelines –Generally not able to reassess beyond three years -exceptions | 155-c |
| Reassessments –Income Tax -Timelines –Generally not able to reassess beyond three years -exceptions | 155-c |
| Objections – Income Tax –Generally | 155-c |
| Income Tax – Objections - Generally | 155-c |
| Notice of objection – how & where to file | 155-d |
| Notice of objection – Income tax | 155-d |
| Objections – Income tax (How and where to file a notice of objection) – Form no longer Req’d | 155-d  156-a |
| Notice of Objection – Extension of time –Income Tax   * Application to MNR * Application to TCC * Duties of Minister | 156-a  156-a  156-a  156-a/b |
| Extension of time – Income tax objection – application to Tax Court of Canada | 156-a |
| Extension of time – Income Tax objection – application to the MNR | 156-a |
| Income Tax - Appeals | 156-c/d  157-a |
| Appeals – Income tax | 156-c/d  157-a |
| Duties of the Minister – tax objections | 156-b/c |
| Appeals – Burden of Proof – Income Tax | 157-c/d |
| Burden of proof – Income Tax Appeal | 157-c/d |
| *Canada v. Spruce Credit Union*–GAAR- Taxpayers not required to organize affairs to pay more tax | 157-d |
| GAAR – Reassessments (s.245) | 157-c/d |
| Reassessments – GAAR (s.245) | 157-c/d |
| GAAR *- Canada v. Spruce Credit Union -* Taxpayers not required to organize affairs to pay more tax | 157-d |
| Appeals – Tax Court of Canada Appeals Instituted After December 31, 1990   * informal procedure * general procedure * 2013 Amendments to informal procedure | 157-d  157-d  158-a  158-a  158-a/b |
| Informal Procedure – Income Tax Appeal – Post Dec. 31/90 | 157-d |
| General Procedure – Income Tax Appeal – Post Dec. 31/90 | 158-a |
| Income Tax Appeal – Post Dec. 31/90 – Informal Procedure | 157-d |
| Income Tax Appeal – Post Dec. 31/90 – General Procedure | 158-a |
| Income Tax Appeal – 2013 Amendments to Informal Procedure | 158-a/b |
| *Courts Administration Services Act* – Income Tax Appeals | 158-b |
| Income Tax - *Courts Administration Services Act -* Appeals | 158-b |
| References – Tax Court of Canada -Opinions | 158-b |
| Tax Court of Canada – References | 158-b |
| Administration and Enforcement – Income Tax – (*ITA* ss 220 -244) | 158-b |
| Income Tax – Administration and Enforcement - (*ITA* ss 220 -244) | 158-b |
| Income Tax – Collection Proceedings | 158-b to  159-a |
| Demands for Information- Third Parties – Income Tax- Administration and Enforcement ( *ITA, s.*231.2(1)) | 159-d  160-a/b |
| Inspections – Income Tax – Enforcement and Administration | 159-c/d |
| Income Tax – Demands for Information –Third Parties - Administration and Enforcement ( *ITA, s.*231.2(1)) | 159-d  160-a/b |
| Income Tax – Inspections – Administration and Enforcement | 159-c/d |
| Collection Proceedings – Income Tax | 158-b to 159-c |
| Income Tax – Demands for Information – Jurisprudence   * *Redeemer Foundation v MNR* * *McKinlay Transport Limited v R* * *MNR v RBC Life Insurance Co* | 159-d  160-a  160-a/b |
| Demands for Information – Tax – Jurisprudence   * *Redeemer Foundation v MNR* * *McKinlay Transport Limited v R* * *MNR v RBC Life Insurance Co* | 159-d  160-a  160-a/b |
| *Redeemer Foundation v MNR –* Income Tax – Demands for Information | 159-d |
| *McKinlay Transport Limited v R –*IncomeTax – Demands for Information | 160-a |
| *MNR v RBC Life Insurance Co –* Income Tax – Demands for Information | 160-a/b |
| International Money Transfers and Rewards for Int’l Tax Evasion – IncomeTax – Demands for Information | 160-b  161-c |
| Reportable Transactions – Administration and Enforcement- Income Tax (ITA, s. 237.3) | 161-c |
| Income Tax – Reportable Transactions – (ITA, s. 237.3) | 161-c |
| Investigations – Rewards for Reporting and informing – Int’l Tax evasion | 160-b  161-c |
| Income Tax - International Money Transfers and Rewards for Int’l Tax Evasion – Demands for Information | 160-b  161-c |
| Search and seizure – Income Tax – Administration & enforcement | 161-c |
| Solicitor-client privilege – Income Tax | 161-d |
| Income Tax – Solicitor-Client Privilege | 161-d |
| Income Tax – Search and Seizure – Administration and Enforcement | 161-c |
| Civil penalties for Misrepresentation of Tax matters by third parties – “Culpable Conduct” | 162-b |
| Directors – Income tax - Liability for Unpaid taxes – relieving provisions/defenses | 161-d |
| Offences – Income Tax tax administration and enforcement | 161-d |
| Income Tax – civil penalties for Misrepresentations by third parties –“Culpable Conduct” | 162—b |
| Income Tax – Directors’ Liability for unpaid taxes - relieving provisions/defenses | 161-d |
| Income Tax – Offences | 161-d |
| Civil penalties for Misrep of tax matters by third parties – Income Tax – *Canada v Guindon* | 162-b |
| Income Tax - Civil penalties for misrep of tax matters by third parties (tax advisors) – *Canada v Guindon* | 162-cb |
| *Canada v Guindon* – Income Tax - Civil penalties for misrep of tax matters by third parties (tax advisors) | 162-c/d  163-a/c |
| Liability – Limiting Liability of Boardmembers/Practitioners and others sitting on boards – Income Tax | 162-a |
| Income Tax -Liability – Limiting Liability of Boardmembers/Practitioners and others sitting on boards | 162-a |
| **The CREATION of a CORPORATION** | 165 |
| Incorporation – Federally –Under CBCA May carry on business Across Canada | 165-a |
| Incorporation – Provincially – Under OBCA May carry on business only in Ontario- Unless obtains Extra-provincial License | 165-a |
| Corporation – *Business Names Act* (s 2) – Must Comply | 165-b |
| *Business Names Act* – (s.2) Corporation | 165-b |
| Corporation – Directors – Meetings – *OBCA* s126(2) – Majority of meeting must be held in Canada | 165-b |
| Incorporation – Filing and other Requirements – Ontario and Ferderal | 165-a/b |
| Incorporation – Where to Incorporate? Ontario under *OBCA,* Canada under *CBCA* | 165-a |
| *Corporations Information Act* | 165-b/c |
| Directors – Ontario Corporations- Meetings – *OBCA* s126(2) – Majority of meeting must be held in Canada | 165-b |
| Corporation – *Extra-Provincial Corporations Act* (Ontario) | 165-a |
| *Extra-Provincial Corporations Act* (Ontario) - Corporations | 165-a |
| Incorporation – Procedure – Filing | 165-b |
| Incorporation – Procedure – Name | 165-d  166-a/b  167-c |
| Incorporation – Prestige of Federal Incorporation | 165-b |
| Incorporation – Number Name | 166-a |
| Incorporation – Procedure – Name – Steps to be taken by solicitor | 166-b |
| NUANS search – Incorporating Other than with Number Name | 166-a |
| Incorporation – NUANS Search | 166-a |
| Name change – corporation | 167-c |
| Corporation – Name change | 167-c |
| Incorporation – Name change | 167-c |
| Corporation – Directors - Number/Percentage and Residence Requirements | 167-c  171-a/b |
| Incorporation – Directors - Number/Percentage and Residence Requirements | 167-c  171-a/b |
| Directors – Number/Percentage and Residence Requirements | 167-c  171-a/b |
| Incorporation – Procedure – Address & Address change | 167-c |
| Address & Address change – Corporation | 167-c |
| Incorporation – Procedure – Restrictions on nature of business of Corporation – Natural Person | 167-d |
| Incorporation – Procedure – Share Capital | 167-c/d  168-a |
| Residence Requirement – Directors | 167-c  171-a/b |
| Directors – Residence Requirement | 167-c  171-a/b |
| Restrictions – Incorporation Procedure – restrictions on corp’s business – natural person | 167-d |
| Share capital – Incorporation process | 167-d  168-a |
| Shares – Basic Rights (OBCA, CBCA) | 167-d |
| Shares – Voting Rights to Non-Voting Shares | 167-d |
| Share capital – Incorporation – Voting rights to Non-Voting shares | 167-d |
| Incorporation – Share Capital – Voting Rights to Non-Voting Shares | 167-d |
| Incorporation – Share Capital – Stated Capital Account | 167-d |
| Incorporation – Share Capital – Surplus Account | 167-d |
| Share Capital – Surplus Account --Incorporation | 167-d |
| Stated Capital Account – Share Capital -Incorporation | 167-d |
| Share Capital – Stated Capital Account - Incorporation | 167-d |
| Shares – Consideration for | 168-a |
| Share Capital – Shares – Consideration for | 168-a |
| Incorporation – Share Capital – Consideration for Shares | 168-a |
| Share Transfer Restrictions – Incorporation | 168-a |
| Transfer Restrictions – Shares - Incorporation |  |
| Incorporation – Share transfer restrictions | 168-a |
| Approvals – Approvals for Incorporation by certain government departments or Agencies | 168-a |
| Articles of Incorporation – Additional Provisions | 168-a |
| Incorporation- Articles of Incorporation- Additional Provisions | 168-a |
| Incorporation – Records- By-laws - | 168-b |
| By-laws – Additional Provisions (incorporation) - organization | 168-b |
| Corporate By-laws – General | 168-b |
| Corporate Records – Organization | 168-b |
| Filing – Incorporation - Articles | 168-b |
| Articles – Filing - Incorporation | 168-b |
| Incorporation – Procedure – Approvals | 168-b |
| Incorporation – Procedure – Share Transfer Restrictions | 168-a |
| Incorporation Procedure – Additional Provisions | 168-a |
| Organization – Records of Corporation | 168-c |
| Corporation – Records – Organization | 168-c |
| Agents - Corporation | 169-c |
| Directors – First Meeting | 169-c |
| First Meeting – Directors | 169-c |
| Officers and agents - Responsibilities | 169-c  174-a |
| Officers and agents – Powers that cannot be delegated to | 169-c |
| Post Organization and Share Certificates | 169-d  170-a |
| Incorporation – Post Organization and Share Certificates | 169-d  170-a |
| Resolutions – General | 169-c |
| Organization – Corporation – Resolutions | 169-c |
| Corporate Resolutions | 169-c |
| Special Resolution – definition of | 169-c |
| Resolutions – Special Resolution | 169-c |
| Resolutions – written, in lieu of meeting | 169-c |
| Written Resolution in Lieu of Meeting | 169-c |
| Seal | 169-c |
| Corporate Seal | 169-c |
| Second Meeting – Shareholders | 169-d |
| Shareholders – Second Meeting | 169-d |
| Annual General Meeting – Post-organization – 18 months; 15 months thereafter | 170-a |
| Post-organization – AGM – 18 months; 15 months thereafter | 170-a |
| Share Certificates – Incorporation | 170-a |
| Incorporation – Share certificates | 170-a |
| Continuing under another jurisdiction – incorporation – exporting – importing | 170-a/b |
| Incorporation – Continuing under another jurisdiction – exporting – importing | 170-a/b |
| Post-organization – Director Changes - Forms | 169-d |
| Post-Organization – Filings under CIA | 169-d |
| Changes regarding Directors (Form 6) – Post-organization - CBCA | 169-d |
| Directors – Changes – CIA Filing | 169-d |
| *Corporations Information Act* – returns – post –organization (60 days) | 169-d |
| Returns – *Corporation Information Act* – post-organization (60 days) | 169-d |
| Director Changes – Post-organization | 169-d |
| **Amalgamations** | 170-d  207-c to 208-b |
| Incorporation - Special situations- Continuation & Amalgamation | 170-b |
| **DIRECTORS, OFFICERS and SHAREHOLDERS of A CORPORATION** | 171-c/d |
| Directors – Duties and responsibilities | 171-c/d |
| Directors – election of | 171-d  172-a |
| Directors – Powers- Unanimous Shareholder Agreement | 171-c |
| Directors – Qualifications | 171-c/d |
| Directors – Responsibilities | 171-c |
| Duty of Care – Directors | 171-c |
| Directors – Duty of Care | 171-c |
| Directors – Fiduciary Duty | 171-c |
| Directors – Independence Requirements – qualifications | 171-c/d |
| Directors – Residency Requirements | 171-d |
| Election of Directors | 171-d  172-a |
| Fiduciary Duty – directors | 171-c |
| Cumulative voting – election of directors | 171-d |
| Director Elections – Cumulative Voting | 171-d |
| Minority shareholders – Cumulative Voting | 171-d |
| Directors – Number of | 172-a |
| Directors – Quorum | 172-a |
| Directors – Transaction of Business | 172-b  173-c/d |
| Directors – Vacancies in board | 172-b |
| Directors Meetings – Technical Aspects (Where, Notice of) | 172-b  173-c |
| Number of directors | 172-a |
| Quorum of directors | 172-a/b |
| Transaction of business – directors | 172-b  173-c |
| Vacancies – board of directors | 172-b |
| Director – Meetings – Notice – Amount of Notice | 173-c |
| Notice – Amount of Notice – Director Meetings | 173-c |
| Directors – Appointment of Managing Director or Committee of Directors – Delegating powers | 173-c/d |
| Directors – Ceasing to be | 173-d |
| Ceasing to be a Director | 173-d |
| Managing Director and committee of Directors rules – Delegation by Board | 173-c/d |
| Directors – Removal | 173-d |
| Removal of Directors | 173-d |
| Directors – Remuneration | 173-d |
| Remuneration – Directors and officers | 173-d |
| Managing director – appointment | 173-c |
| Committee of Directors – Appointment | 173-c |
| Notice of director meeting | 173-c |
| Remuneration – officers and directors | 173-d |
| Directors- Authority to appoint officers | 174-a |
| Appointment of Officers | 174-a |
| Directors – Indemnification, Insurance | 174-b |
| Indemnification/Insurance – directors and officers | 174-b |
| Officers – Indoor Management Rule | 174-b |
| Indoor Management Rule | 174-b |
| Liability insurance – director/officer | 174-b |
| **Officers** – Appointment and duties | 174-a |
| Officers – Authority of | 174-a |
| Officers – Indemnification and Insurance | 174-b |
| Officers – Indoor Management Rule | 174-b |
| Officers – Qualifications – Managing Director (must be CDN resident if apptd) | 174-b |
| Officers – Term of Office | 174-b |
| Auditor appointment – by Shareholders | 175-d |
| Auditor – GAAP | 175-d |
| Auditor – IFRS | 175-d |
| GAAP – Generally Accepted Accounting Principles - Auditing | 175-d |
| Generally Accepted Accounting Principles (GAAP) | 175-d |
| IFRS – International Financial Reporting Standards | 175-d |
| International Financial Reporting Standards (IFRS) | 175-d |
| Corporation – Securities Register | 175-c |
| Shareholder Rights – Securities register | 175-c |
| Securities Register – Shareholder Rights | 175-c |
| Shareholder Rights– Appointment of auditor | 175-c/d |
| Appointment of Auditor – Shareholder Rights | 175-d |
| Shareholder Rights– Becoming a Shareholder | 174-b  175-c |
| Shareholder Rights– Corporation Prohibited from Owning shares in itself – limited exceptions | 175-c |
| Shareholder Rights– Election and Removal of directors | 175-c |
| Shareholder Rights– Rights to Receive Financial Stmt | 175-c |
| Shareholder – rights, powers and duties   * Election and Removal of Directors * Right to receive financial stmt * Appointment of Auditor * Approval fundamental changes * Shareholder proposals * Calling shareholders’ meeting * Vote by proxy * Resolutions in writing * Voting rights principles * Remedies * Derivative Action * Oppression Remedy | 175-c-177-d  175-c  175-b  175-d  176-a  176-a  176-a to  177-c  178-c  178-b  179-c  179-c  179-c/d  179-d  179-d  180a/b |
| Qualified Report – Auditor | 175-d |
| Auditor – Qualified Report | 175-d |
| Auditor – Unqualified report | 175-c |
| Unqualified Report – Auditor | 175-d |
| Annual Meeting – Auditor’s Role | 175-d |
| Auditor – Right to attend Annual Meeting – Rome | 175-d |
| Financial Statements – Delivery of – Offering Corporation | 175-d |
| Financial Statements – Delivery of – Non-Offering corporation | 175-d  176-a |
| Shareholders’ Meeting – Delivery of Financial Statements – Offering Corporation | 176-a |
| Shareholders’ Meeting – Delivery of Financial Statements – Non-Offering Corporation | 175-d  176-a |
| Financial Statements – Delivery to OSC – Continuous Disclosure Obligations | 176-a |
| Continuous Disclosure Obligations – Financial Statements – Delivery to OSC | 176-a |
| Fundamental Changes – Shareholder approval – special resolution | 176-a |
| Shareholder – approval of fundamental changes – special resolution | 176-a |
| Special Resolution – Approval of Fundamental Changes – Shareholders | 176-a |
| Shareholder Dissent Rights – Fundamental Changes | 176-a |
| Dissent Rights – Shareholders – Fundamental Changes | 176-a |
| Fundamental Changes – Shareholders – Dissents Rights | 176-a |
| Fundamental Changes – Approval of each Class and Series – (2/3s of each) | 176-s |
| Shareholder – Proposals | 176-a/b  177-c |
| Proposals – Shareholder | 176-a/b  177-c |
| Shareholder – Proposal to amend Articles | 176-a |
| Proposal to Amend Articles – Shareholder | 176-a |
| Shareholder – Proposal – Nomination for Election of Directors (5%) | 176-b |
| Proposal – Nomination for Election of Directors – Shareholder (5%) | 176—b |
| Shareholder – Proposals – Refusal to Circulate | 176-b |
| Proposals – Shareholder – Refusal to Circulate | 176-b |
| Shareholder – meeting – Special | 177-c/d |
| Shareholder – meeting – Annual | 177-c/d |
| Annual Meeting – Shareholders | 177-c/d |
| Special Meeting – Shareholders | 177-c/d |
| Notice of Shareholder meeting | 177-d |
| Shareholder- meeting – Notice of | 177-d |
| Shareholder - meeting – Adjournment – notice of | 178-a |
| Adjournment – shareholder meeting – notice of | 178-a |
| Notice of Shareholder Meeting – Adjournment | 178-a |
| Dissident – Shareholder – Meeting – Solicit Proxies | 178-a |
| Solicit Proxies – Dissident – Shareholder meeting | 178-a |
| Shareholder - Meeting – Dissident – Solicit proxies | 178-a |
| Proxies – solicit – dissident – shareholder – meeting | 178-a |
| Shareholder - meeting – record date – notice | 177-d  178-a |
| Record Date – Shareholder Meeting - notice | 177-d |
| Shareholder – Meetings | 177-c  to 179-a |
| Shareholder – meetings – “annual and special” | 177-c/c |
| Shareholder – meetings – notice period and record date | 177-d |
| Shareholder – meetings – place of | 177-d |
| Place of shareholder meetings | 177-d |
| Special Business – shareholder meetings | 177-c/d |
| Shareholder – meetings – special business | 177-c/d |
| Shareholder – meetings – Who may call - Calling a meeting | 178-d |
| Shareholder - meeting – Requisition of | 178-b |
| Requisition of Shareholder meeting | 178-b |
| Shareholder – meetings – form, content of notice | 177-d  178-a |
| Shareholder – meetings – other materials to circulate | 178-b/c |
| Information Circular- Shareholder Meetings | 178-a |
| Shareholder – meetings – solicit proxies | 178-a |
| Solicit Proxies – Shareholder Meetings | 178-a |
| Proxies - Solicit – Shareholder meetings | 178-a |
| Derivative action | 179-d |
| Voting by Proxy – shareholders | 179-b |
| Proxy – voting by – shareholders | 179-a |
| Remedies – Shareholders   * Derivative Action * Oppression | 179-c  179-d  197-d  180-a/b |
| Shareholder – Remedies - Derivative Actions | 179-d |
| Shareholder – Remedies – Oppression | 179-d  180-a/b |
| Shareholder – meeting – voting by proxy | 178-b |
| Shareholder – meetings – conduct of | 178-b |
| Shareholder – meetings – resolutions in writing | 179-c |
| Resolutions in Writing – Shareholder Meetings | 179-c |
| Shareholder – Remedies | 179-c |
| Shareholder – Principles Governing Voting rights | 179-c |
| Voting Rights –Principles- Shareholder | 179-c |
| Oppression Remedy - Shareholders | 179-d  180-a/b |
| **SHAREHOLDER AGREEMENTS** | 181 |
| **Shareholder** – Definition | 181-c |
| Shareholder Agreements – Purpose | 181-c/d  182-a |
| Attribution of duties and liabilities – USA – As directors | 182-a |
| **Unanimous Shareholder AGMT**  Attribution of duties and liabilities  Common Provisions   * Affairs of Corporation * Death/disability of a Shareholder * Drag-along * Family Law Act * Insolvency of a Shareholder * Loans and Guarantees * Parties * Piggyback/Co-sale rights * Pre-emptive Rights * Rights of First Refusal * Share Transfers and Issuance * Shotgun Clause | 181-c/b  182-a  182-a  182  182-a/b  184-a  183-d  184-a/b  184-a  182-b  182-a  183-d  182-b  183-c/d  182-b  183-c |
| Shareholder – Family Law Consequences | 184-b |
| Family Law Consequences – Shareholders | 184-b |
| Pre-emptive right, shareholders - USA | 182-b |
| Piggy-back clause – USA | 183-d |
| Co-sale Rights – Piggy-back clause – USA | 183-d |
| Unanimous shareholder agreement – Co-sale rights – piggy-back clause | 183-d |
| Right of First Refusal – USA | 183-c/d |
| Right of First Refusal – Hard Right – Soft Right | 183-d |
| Shotgun Clause – USA | 183-c |
| Drag-along clause – USA | 183-d/184-a |
| Disability/death/insolvency of shareholder – USA | 184-a |
| **SHARE CAPITAL** | 185 |
| Authorized capital (shares) | 185-c |
| Capital Clause | 185-d  186-a |
| Classes of shares – more than one class | 185-d |
| Issued capital – definition | 185-d |
| Legal Nature of a Share | 185-c |
| Number of Shares Allowed to be Issued | 185-d  186-a |
| One Class of Shares | 185-d |
| Share – Definition | 185-c |
| * Share capital – authorized capital – definition | 185-d |
| Share capital – Classes of shares   * Only one class of shares * More than one class of shares | 185-c  185-d  185-d |
| Share capital – Issued capital – definition | 185-d |
| Share capital – Legal nature of a share | 185-c |
| Share capital – number of shares | 185-d  186-a |
| Share capital – Unissued capital – definition | 185-d |
| Shares – Legal Nature | 185-c |
| Shares – Rights of owner | 185-c |
| Share Capital – Shares – Rights of Owner | 185-c |
| Unissued Capital – Definition | 185-d |
| Paid-up Capital – example of how to calculate | 186-b |
| Share Capital – Example of how to calculate PUC | 186-d |
| Paid-up Capital – definition | 186-a |
| Share capital – paid-up capital - definition | 186-a |
| Share capital – stated capital account | 186-a |
| Stated Capital Account – Share Capital | 186-a |
| Adjusted Cost Base – differences b/w ACB and PUC | 188-a |
| Difference Between PUC and ACB | 188-a |
| Difference Between PUC and Stated Capital | 187-c/d |
| Paid-up capital – differences b/w PUC and ACB | 188-a |
| Share capital – PUC – differences between PUC and ACB | 187-d  188-a |
| Paid-up Capital – example of differences between PUC and stated capital | 187-c/d |
| Paid-up Capital – example of differences between PUC and ACB | 188-a |
| Paid-up capital – differences b/w PUC and stated capital | 187-c/d |
| Share Capital – differences b/w PUC and Stated capital | 187-c/d |
| Paid-up Capital – Keeping PUC Low – For income tax reasons   * Example | 187-c  187-c/d |
| Share Capital – Keeping PUC Low – for income tax reasons  Example | 187-c  187-c/d |
| Paid-up capital – problem on issuing shares for property – tax – PUC generally cannot exceed Elected amount | 188-a/b |
| Share Capital – PUC - problem on issuing shares for property – tax – PUC generally cannot exceed elected amount | 188-a/b |
| PUC – generally cannot exceed elected amount – issuing shares for property | 188-a/b |
| Stated Capital Account – differences b/w stated capital account and paid up capital | 187-c/d |
| Shares- Rights – Conditions - Restrictions | 188-b |
| Cumulative Dividends | 188-b  189-c |
| Dividends – Cumulative | 188-b  189-c |
| Dividends – Non-Cumulative | 188-b  189-c |
| Dividends – Preferential | 188-b |
| Non-Cumulative Dividends | 188-b  189-c |
| Preference special share | 188-b |
| Preferential Dividends | 188-b |
| Share Capital – Dividends - Preferential | 188-b |
| Share Capital – Dividends - Cumulative | 188-b  189-c |
| Share Capital – Dividends – Non-Cumulative | 188-b  189-c |
| Paid-up capital - Problem on Issuing Shares for Property (PUC) – deemed dividend | 188-a/b |
| Share Capital - Problem on Issuing Shares for Property (PUC) – deemed dividend | 188-a/b |
| Problem on Issuing Shares for Property (PUC) – deemed dividend | 188-a/b |
| PUC – see paid up capital | 186-a/b-  188-a/b |
| Share capital – Cumulative or Non-Cum Dividends | 188-b |
| Share capital – Preferential Dividends | 188-b |
| Return of Capital - Capital gains/capital loss - Example | 189-c |
| Share capital – return of capital – redemption - Capital gains/capital loss - example | 189-c |
| Anti-Dilution Provision (Conversion of Shares) | 189-d |
| Capital Gains/Losses – Repurchase or Redemption of Shares | 189-c/d |
| Repurchase or Redemption of Shares – Capital gains/capital loss | 189-c/d |
| Conversion – of Shares | 189-d |
| Convertible Securities (non-share) | 189-d |
| Convertible Shares | 189-d |
| Share Capital – Convertible shares/securities | 189-d |
| Deemed Dividend/Capital gain/loss – Repurchase or Redemption of Shares | 189-c/d |
| PUC – repurchase/redemption of shares – Capital gains/capital loss - example | 189-c/d |
| Redemption/repurchase of shares – Capital gains/capital loss - example | 189-c/d |
| Repurchase/redemption of shares – Capital gains/capital loss - example | 189-c/d |
| Preference shares – return of capital | 189-c |
| PUC – redemption of shares – return of capital | 189-c |
| Redemption of Shares – PUC – return of capital | 189-c |
| Return of Capital – Shares | 189-c |
| Return of Capital – Special or preference shares | 188-b |
| Rights – Convertible | 189-d |
| Securities – Convertible | 190-a |
| Share capital – conversion | 189-d |
| Share capital – repurchase / redemption of shares - example | 189-c/d |
| Share capital – return of capital | 189-c |
| Shares – Conversion/Convertible | 189-d |
| Shares – Return of Capital | 189-c |
| Share capital – convertible securities - reserve | 190-a |
| Convertible Securities – Reserve | 190-a |
| Reserve – Convertible – Share Capital | 190-a |
| Income Tax Consequences of Repurchase or Redemption | 190-a/b |
| Proceeds of disposition – Income Tax – Purchase / redemption of shares | 190-a/b |
| Redemption of Shares – according to articles conditions | 190-a |
| Redemption of Shares – deemed dividend, Capital gain/loss | 190-a/b |
| Redemption of Shares – Income Tax Consequences | 190-a |
| Retraction of Shares – SH entitled to require Corp to purchase shares – Purchase of shares by Corp from SH | 190-a |
| Share capital – tax consequence – purch / redem | 190-a/b |
| Shares – Purchase – Income Tax Consequences | 190-a |
| Shares – Purchase of (by Corp): Redemption | 190-a |
| Shares – Redemption – Income Tax Conseq | 190-b |
| Shares – Redemption of (by Corp) | 190-a |
| Shares – Retraction of (by SH) | 190-a |
| Shares (redemption/repurchase of) – PUC | 190-a |
| Redemption of shares – tax consequences - example | 190-b |
| Shares – redemption – tax consequences – example | 190-b |
| Changing rights of Shareholders | 191-c/d |
| Classes of shares – conditions to consider | 191-d |
| Multiple Classes of Shares – Share conditions | 191-d |
| Rights – Pre-emptive – shares | 191-c |
| Non-voting shares – voting rights | 191-c |
| Pre-emptive right – share capital | 191-c |
| Preference shares – sinking fund | 191-c |
| Rights of Shareholders – changing them/changing capital structure | 191-c/d |
| Selection of Shares – types & terms | 191-c |
| Share capital – changing Shareholders rights – changing share capital | 191-d |
| Share capital – pre-emptive right | 191-c |
| Share capital – selection of shares & their terms /conditions | 191-d |
| Share capital – sinking fund | 191-c |
| Share capital – voting – special/preference shares – non-voting | 191-c |
| Sinking fund | 191-c |
| Special or preference shares – sinking fund | 191-c |
| Voting | 191-c |
| Voting rights – special or preference shares | 191-c |
| Share capital – special shareholder/special share – not a creditor | 192-a |
| Special shareholder/special share – not a Creditor | 192-a |
| Special/preference Shares – characteristics of | 192-a |
| Preference/special shares – characteristics of | 191-d |
| Share capital – special/preference shares – characteristics of | 191-d |
| Advantages of Share Capital to Corp | 192-b  193-c |
| Classes and series of shares | 192-b |
| Series of Shares | 192-b |
| Share capital – classes and series of shares | 192-b |
| Share Capitalization – Advantages & Disadvantages to Corporation | 192-b  193-a |
| Share capital – advantages/disadvantages of share capital to Corporation | 192-b  193-a |
| Acquisition of Corporations own shares | 193-d |
| Acquisition of Corporations own shares – purchase by private contract | 193-d  194-a |
| Advantages of Share Capital to Shareholder | 193-c/d |
| Disadvantages of Share Capital to Corp | 193-c |
| Disadvantages of Share Capital to Shareholder | 193-d |
| Share Capital – advantages/disadvantages of share capital to Shareholders | 193-c/d |
| Share Capitalization – Advantages & Disadvantages to Shareholders | 193-c/d |
| Purchase of Issued Shares (by Corp) | 193-d |
| Purchase of shares (by Corp) – by private contract | 193-d  194-a |
| Share Capitalization – Advantages to a Shareholder | 193-c/d |
| Share Capitalization – Disadvantages to a Shareholder | 193-d |
| Share Purchases (by Corp) – by Private Contract | 193-d  194-a |
| Share capital – acquisition of corporation’s own shares | 193-d |
| Share capital – acquisition of corporation’s own shares – by private contract | 193-d  194-a |
| Solvency test for corp purchasing shares by private contract | 193-d  194-a |
| Share Capital – corp purchasing own shares – solvency test | 193-d  194-a |
| Acquisition of Corporation’s own shares – purchase or redemption in accordance with articles conditions | 194ba |
| Share Capital - Acquisition of Corporation’s own shares – purchase or redemption in accordance with articles conditions | 194-a-b |
| Acquisition of Corporations own shares – Share certificates | 194-b |
| Share capital - Acquisition of Corporations own shares – Share certificates | 194-b |
| Acquisition of Corporations own shares – Tax consequences | 194-b |
| Share capital - Acquisition of Corporations own shares – Tax consequences | 194-b |
| Purchase of shares (by corp) – in accordance with articles conditions | 194-a |
| Purchase of shares (by corp) – share certificates | 194-b |
| Share capital – share certificates | 194-b |
| Share certificate | 194-b |
| Uncertificated securities – share capital – public corporations | 194-b |
| Share capital – uncertificated securities – public corporations | 194-b |
| **CORPORATE CHANGES** | 195 |
| Amendment – proposed change to capital structure of corporation | 195-c/d |
| Amendment affecting a particular class or series of shares | 195-c/d |
| Amendment of Articles – Directors may revoke special resolution | 195-d |
| Amendment of Articles – Dissent right | 195-c |
| Amendment of Articles – Exceptions to Special Resolution requirement - Change of directors or address within the municipality or Ontario (no amendment to articles) | 195-d  196-a |
| Amendment of Articles – process | 195-c/d  196-a/b |
| Change of directors or address within the municipality or Ontario (no amendment to articles) | 195-d  196-a |
| Corporate changes | 195-c |
| Corporate changes – amendment of articles of incorporation – process | 195-c |
| Corporate changes – change corporate name (from number to non-number name) | 196-a |
| Corporate Changes – Special resolution | 195-c |
| Corporate changes – dissent right of SHs | 195-c/d |
| Corporate characteristics – changes to capital structure | 195-c/d |
| Corporate characteristics – changing | 195-c |
| Corporate characteristics – dissent right of SHs | 195-c/d |
| Corporate characteristics – establishing | 195-c |
| Dissent right – changes in articles | 195-c/d |
| Resolutions – Special | 195-c |
| Special Resolution – corporate changes | 195-c |
| Revoke Special Resolution amending articles - directors | 195-d |
| Directors – Revoke Special Resolution | 195-d |
| Amendment of Articles - change corporate name (from number to non-number name) | 196-a |
| Amendment of Articles – to change a non-number name – requires special resolution | 196-a |
| Corporate changes – to change a non-number name – requires special resolution | 196-a |
| Corporate changes – reduction in stated capital   * Corporate considerations – with or without amendment to articles – solvency test * Income tax considerations for private corp – PUC example   Income tax considerations for public corp | 196-a  196-a/b  196-b  197-c  197-c |
| Corporate characteristics – changing corporate name | 196-a/b |
| Corporate Name – change from non-number name to non-number name | 196-a |
| Corporate Name – change of numbered name to non-numbered name | 196-a |
| Name – number and non-number names - changes to | 196-a |
| Paid-up capital – reduction in stated capital – tax consequences – Private corporations – example included | 196-b  197-c |
| Paid-up capital – relation to stated capital | 196-b |
| Reduction in stated capital | 196-b/c |
| Reduction in stated capital/PUC – Private corporations – Tax considerations | 196-c  197-c/d |
| Return of Capital – Tax consequences – private company | 196-c  197-c/d |
| Solvency test Applies for Reduction in stated capital (by amendment to the articles) | 196-a/b |
| Solvency test Applies for Reduction in stated capital (by special resolution) | 196-a/b |
| Cancellation of shares – Corporation considerations | 197-d |
| Cancellation, shares – Tax considerations | 197-d  198-a |
| Corporate changes – redemption, cancellation & purchase of shares   * Corporate considerations   Tax Considerations | 197-d  197-d  197-d  198-a |
| Paid-up capital – reduction in stated capital – Public corporations | 197-c |
| Reducing Stated Capital - Purchase of Shares (by corp) – Income Tax Consequences | 197-d  198-a |
| Stated capital – reduction - Purchase of Shares (by corp) – Income Tax Consequences | 197-d  198-a |
| Purchase of Shares (by corp) – Income Tax Consequences (for Corp) | 197-d |
| Purchase of Shares by corp – Income Tax Consequences (for SH) | 197-d  198-a |
| Purchase of shares for cancellation (from SH) – Tax considerations | 197-d  198-a |
| Purchase of shares from shareholder – Corp considerations | 197-d |
| Redemption of Shares – Corporation considerations | 197-d |
| Reduction in stated capital/PUC – Public corporations – Tax considerations | 197-c |
| Return of Capital – Tax consequences – public company | 197-c |
| Tax Considerations of Purchase or Redemption of shares (for corp) | 197-d |
| Tax Considerations of Purchase or Redemption of shares (for shareholder) | 197-d  198-a |
| * Capitalizing Surplus – increase in stated capital | 198-b |
| Corporate changes – increase in stated capital   * Corporate Considerations   Tax Considerations | 198-b  198-b  198-b  199-c |
| Dividends – Stock – increasing stated capital | 198-b |
| Increase in Stated Capital – Tax consequences | 198-b  199-c |
| Transfer of Assets to a Corporation | 199-d  200-a/b |
| Stated Capital – Increase | 198-b |
| Stated Capital – Increase – Tax consequences | 198-b  199-c |
| Stock Dividend – increasing stated capital | 198-b |
| Asset Purchase – from shareholders – reasons to do it | 199-d |
| Asset purchases – from shareholder - rollover – election | 200-a/b |
| Rollover – asset purchases – from shareholder - election | 200-a/b |
| Authorized capital – increase in | 199-c |
| By-laws – amendment or repeal | 199-c/d |
| By-laws – making | 199-c/d |
| By-laws – purpose of | 199-c |
| Corporate changes – amending by-laws   * Amendment or repeal by directors * Subsequent resolution by directors on previously rejected by-law   Amendment by shareholders | 199-c/d  199-c/d  199-c  199-d |
| Corporate changes – asset purchases from shareholders (s. 85 rollover) – overview | 199-d  200-a/b |
| Corporate changes – change number of directors | 199-b |
| Corporate changes – increase in authorized capital | 199-c |
| Corporate changes – making by-laws  Making by directors  Making by shareholders | 199-c  199-c/d  199-d |
| Directors – Change in number required | 199-c |
| Number of directors – change in | 199-c |
| Asset Purchase – from shareholders – s. 85 rollover | 199-d to  204-b |
| Election – joint – filing – rollover (s. 85 (ITA)) | 200-a |
| Rollover – election – joint s 85 ITA | 200-a |
| Rollover – s. 85 – non-share consideration   * Upper limit (boot) * Lower limit | 202-a  202-a |
| Rollover – s. 85 (ITA) – claiming | 201-c-d |
| Rollover – s. 85 (ITA) – consideration (share/non-share) – required share consideration | 200-b  201-c |
| Rollover – s. 85 (ITA) – joint election | 200-a |
| Rollover – s. 85 (ITA) – eligible assets | 200-b |
| Rollover – s. 85 (ITA) – limits on elected amount   * Upper limit * Lower limit | 202-a  202-a  202-a |
| Rollover – Elected amount – determining | 201-d |
| Elected amount – rollover – determining amount | 201-c/d |
| s.85 Rollover – elected amount – determining amount | 201-c/d |
| Rollover – s. 85 (ITA) – qualifying assets | 200-c |
| Eligible assets – rollover | 200-c |
| Qualifying assets – rollover | 200-b |
| Rollover – s. 85 (ITA) – Who may use it | 200-b |
| Rollover - Eligible Transferor | 200-b |
| Eligible transferor – rollover | 200-b |
| Eligible transferee – rollover | 200-b |
| Rollover – Eligible Transferee | 200-b |
| Rollover – partnership not eligible transferor under s 85(1) | 200-b |
| s. 85 rollover (ITA) – consideration (share/non-share) – required share consideration | 200-b  201-c |
| s. 85 rollover (ITA) – eligible assets | 200-b |
| s. 85 rollover (ITA) – eligible transferee | 200-b |
| * s. 85 rollover (ITA) – eligible transferor | 200-b |
| s. 85 rollover (ITA) – non-share consideration (boot)   * upper limit (boot) * lower limit | 201-a  201-a |
| Rollover - non-share consideration (boot) limit/increase in ‘elected amount’ – upper limit | 201-a |
| s. 85 rollover (ITA) – determining elected amount | 201-c/d |
| s. 85 rollover (ITA) – claiming the rollover | 201-c/d |
| s. 85 rollover (ITA) – limits on elected amount | 201-d  202-a |
| s.85 rollover(ITA) – non-share consideration (boot) limit/increase in ‘elected amount’ – upper limit | 202-a |
| Elected amount (s. 85) (ITA) – lower limit | 202-a |
| Elected amount (s. 85) (ITA) – upper limit – fair market value | 202-a |
| Rollover – Elected amount – upper limit – fair market value | 202-a |
| s. 85 rollover – elected amount – upper limit – fair market value | 202-a |
| Rollover – Elected amount – lower limit – fair market value or transferor’s cost | 202-a |
| s. 85 rollover – elected amount – lower limit – fair market value or transferor’s cost | 202-a |
| Non-share consideration for asset purchases from shareholders – s. 85 (ITA) – lower limit on elected amount | 202-a |
| Rollover - Non-share consideration for asset purchases from shareholders – s. 85 (ITA) – lower limit on elected amount | 202-a |
| s. 85 – Rollover - Non-share consideration for asset purchases from shareholders – s. 85 (ITA) – lower limit on elected amount | 202-a |
| Lower Limit – Non-share consideration | 202-a |
| Non-share consideration – lower limit | 202-a |
| Rollover – s. 85 (ITA) – ordering rules – elected amount | 202-b  203-c |
| Rollover – s. 85 (ITA) – allocation of elected amount to consideration received | 202-b  203-c |
| s. 85 rollover (ITA) – allocation of elected amount to cost base of consideration received | 202-b  203-c |
| s. 85 rollover (ITA) – lower limit on elected amount | 202-a |
| s. 85 rollover (ITA) – ordering rules – elected amount | 202-b  203-c |
| s. 85 rollover (ITA) – upper limit on elected amount | 202-a |
| Vendor’s Cost Base – shares and non-share consideration received - allocation (s. 85 ITA) | 202-b  203-c |
| Ordering rules – elected amount – rollover | 202-b  203-c |
| Rollover – additional tax rules – related problems | 203-c |
| s. 85 – rollover – additional tax rules – related problems | 203-c |
| Benefit conferred on non-arm’s length person – s. 85 rollover (ITA) | 203-c |
| Paid-up capital – s. 85(2.1) (ITA) – shares issued by transferee corporation – upper limit | 203-d |
| Rollover – s. 85 (ITA) – benefit conferred on non-arm’s length person | 203-c |
| Rollover – s. 85 (ITA) – double taxation | 203-d/204-a |
| Rollover – s. 85 (ITA) – shareholder benefit | 203-c |
| Rollover – s.85(2.1) (ITA) – PUC of shares issued as consideration – upper limit | 203-d |
| Rollover- s.85 (ITA) – non-arm’s length – price adjustment clause(PAC) | 203-d |
| s. 85 rollover (ITA) – benefit conferred on non-arm’s length person | 203-c |
| s. 85 rollover (ITA) – Double Taxation | 203-d/204-a |
| s. 85 rollover (ITA) – shareholder benefit | 203-c |
| s. 85(2.1) (ITA) – PUC of shares issued by transferee corporation – upper limit | 203-d |
| s.85 rollover (ITA) – non-arm’s length price adjustment clause (PAC) | 203-d |
| Shareholder Benefit – s. 85 rollover (ITA) | 203-c |
| Value of consideration – benefit conferred on non-arm’s length person (s. 85 ITA) | 203-c |
| Value of consideration – SH benefit if value of consideration exceeds value of asset (s. 85 ITA) | 203-c |
| Double taxation – rollover | 203-d/204-a |
| Rollover – s. 85 (ITA) – timing | 204-a |
| s. 85 rollover (ITA) – timing | 204-a |
| Share purchases from shareholders – ITA s. 84.1, s. 85 | 204-b  205-c/d |
| Shareholder transfers or sells shares to corporation – s. 85 (ITA) | 204-b  205-c/d |
| Rollover - Shareholder transfers or sells shares to corporation – s. 85 (ITA) | 204-b  205-c/d |
| s. 85 – rollover - Shareholder transfers or sells shares to corporation – s. 85 (ITA) | 204-b  205-c/d |
| Timing – s. 85 rollover (ITA) | 204-a |
| Arm’s Length – definition for tax purposes | 205-c |
| Continuance | 205-d  206-a |
| Continuance – income tax consequences | 205-d  206-a |
| s. 84.1 (ITA) - deemed dividend – share purchases from shareholders – non-arm’s length | 205-c |
| Continuance – application to Director | 206-b |
| Continuance, export – dissenting shareholder rights | 206-b |
| Continuance, export – process, requirements | 206-b  207-c |
| Continuance, export – special resolution required for export | 206-b |
| Continuance, import – process, requirements | 206-a/b |
| Export Continuance – process, requirements | 206-b  207-c |
| Import Continuance from another jurisdiction – process, requirements  definition | 206-a/b |
| Continuance – export – endorsement - expiry | 207-a |
| Continuance – export – instrument of continuance – filing period | 207-a |
| Amalgamations – amalgamation agreement | 207-d  208-a/b |
| Amalgamations | 207-c |
| Amalgamations – approval by directors and shareholders | 208-a/b |
| Amalgamations – Dissent right of shareholders | 208-b |
| Amalgamations – when shareholders entitled to vote | 208-a/b |
| Amalgamations – short form  -Short form Horizontal  =Short Form Vertical | 208-b  208-b  208-b |
| Horizontal Amalgamation – short form | 208-b |
| Post-approval of amalgamation | 209-c/d |
| Short Form Amalgamation | 208-b |
| Vertical Amalgamation – short form | 208-b |
| Amalgamations- Duty to Creditors | 209-c |
| Duty to Creditors- Amalgamations | 209-c |
| Amalgamations – Certificate of amalgamation | 209-c |
| Amalgamation- Post –Amalgamation Proceedings and Tasks | 209-c/d |
| Post –Amalgamation Proceedings and Tasks | 209-c/d |
| Amalgamations – Deemed year end (tax) | 209-d |
| Amalgamations – Director statement of solvency, no prejudice to creditors, no objection by creditors except on frivolous/vexatious grounds | 209-c |
| Amalgamations – Notice of amalgamation | 209-c/d |
| Amalgamations – tax aspects   * Deemed Year end * Tax Deferral - rollover | 209-d  209-d  209-d |
| Amalgamations – tax deferral | 209-d |
| Amalgamations – carry forward of losses (tax) | 211-c |
| Amalgamations – s. 87 rollover (ITA) | 210-a |
| Rollover – s. 87 (ITA) – amalgamation of corporations | 210-a |
| s. 87 rollover (ITA) – amalgamation of corporations | 210-a |
| Amalgamations – acquisition of depreciable property from predecessor corporation (tax) | 211-c/d |
| Arrangements – approval | 211-d |
| Arrangements – bankrupt/insolvent company | 211-d  212-a |
| Arrangements – corporate aspects | 211-d |
| Arrangements – creditors | 212-a |
| Arrangements – definition OBCA | 211-d |
| Arrangements – no dissent voting right | 211-d |
| Bankruptcy and Insolvency Act – arrangements (BIA) | 211-d  212-a |
| Companies’ Creditors Arrangement Act – arrangements (CCAA) | 211-d  212-a |
| Corporate arrangements (R/BIA) | 211-d |
| Corporate arrangements (OBCA) | 211-d |
| Corporate reorganization (corp. changes) | 211-d |
| Reorganization – Corporate aspects | 212-a |
| Arrangements – tax aspects | 212-a/b |
| Reorganization – Tax (corporate reorganization) | 212-a/b |
| Re-organizations – tax aspects (arrangement) | 212-b |
| Share capital – reorganization – s. 86 rollover (ITA) | 212-a/b |
| Amalgamations – squeeze out | 213-c/d |
| Arrangements – Going Private Transaction – Share Consolidation | 213-d |
| Going Private Transaction – 4 requirements OBCA ( s, 190 OBCA)   * Approval of shareholders * Management information circular * Majority of independent shareholders * Valuation of securities   *Additional requirement*   * Shareholder dissent rights | 213-d  214-a  213-d  214-a  214-a  213-a  214-a |
| Going Private Transaction – approval of shareholders | 213-d |
| Going Private Transaction – management circular | 214-a |
| Going Private Transaction – majority of independent shareholders | 214-a |
| Going Private Transaction – valuation of securities | 213-d |
| Going Private Transaction – income tax implications | 213-d |
| Going Private Transaction – shareholder dissent rights | 214-a |
| Going Private Transactions | 213-c |
| Going Private Transactions – Amalgamation Squeeze-Out | 213-c |
| Going Private Transactions – definition | 213-c |
| Going Private Transactions – Participating Security | 213-b |
| Going Private Transactions – Share Consolidation by means of Arrangement | 213-d |
| Participating security – going private transaction | 213-c |
| Rollover –Arrangement- taxation – s. 86 (ITA) – FMV of Former Shares greater than FMV of New Shares | 212-a/b |
| s. 86 rollover (ITA) – Arrangement- FMV of Former Shares greater than FMV of New Shares | 212-a/b |
| Squeeze Out – Amalgamation | 213-c/d |
| Corporate Dissolutions | 214-a |
| Corporate Dissolutions – types | 214-a |
| Dissolution – Voluntary | 214-b |
| Going Private Transaction – requirements (CBCA) | 214-a |
| Termination of corp – voluntary dissolution | 214-a |
| Termination of Corp’s existence | 214-a |
| Voluntary Dissolution – requirements (ss.237-239 OBCA) | 214-s |
| Voluntary Dissolution – termination of a corp | 214-b |
| Articles of Dissolution | 214-b  215-c |
| Dissolution – Voluntary – consent of Minister of Revenue – letter | 215-c |
| Dissolution – Voluntary – consent of CRA | 215-c |
| Dissolution – Voluntary – legal proceedings | 215-d |
| Dissolution (voluntary) vs. Wind Up (voluntary) | 215-c/d |
| Termination of corp – Winding up – voluntary | 215-d |
| Voluntary Dissolution – consent of Ontario Minister of Revenue | 215-c |
| Voluntary Dissolution – consent of CRA | 215-c |
| Voluntary Dissolution – legal proceedings | 215-d |
| Voluntary Dissolution vs. Voluntary Wind Up | 215-d |
| Voluntary Wind Up | 215-d |
| Voluntary Wind Up – legal proceedings | 215-d |
| Wind Up – voluntary  Advantages  Legal proceedings | 215-d  216-a  215-d |
| Wind Up (voluntary) vs. Dissolution (voluntary) | 215-d |
| Court Ordered Wind Up | 216-a |
| Court Ordered Wind up vs. Voluntary Wind Up | 216-a |
| Dissolution – tax consequences | 216-b |
| Dissolution by Director | 216-b |
| Termination of corp – Dissolution by director | 216-b |
| Termination of corp – Income tax aspects | 216-b |
| Voluntary Wind Up – advantages | 216-a |
| Voluntary Wind up vs. Court Ordered Wind up | 216-a |
| Wind Up – by court   * Who may apply to court * Grounds for winding up * Procedure (OBCA s.207-218) | 216-a  216-a  216-a  216-a |
| Court Ordered Wind Up   * Who may apply to court * Grounds for winding up * Procedure (OBCA s.207-218) | 216-a  216-a  216-a  216-a |
| Termination of corp – Winding up – by court   * Who may apply to court * Grounds for winding up * Procedure (OBCA s.207-218) | 216-a  216-a  216-a  216-a |
| Wind Up – tax consequences   * Corporation * Shareholders | 216-b  217-c  217-c |
| Wind Up – Corporation – tax consequences | 216-b |
| Wind Up – Shareholders – tax consequences | 217-c/d |
| Debtors – Wind-up | 217-d |
| Wind-up - Debtors | 217-d |
| Termination of Corp – Winding Up -- tax consequences | 216-b  217-c |
| Parent’s ability to bump its acquisition cost- s. 88(1) (ITA) | 218-b  219-c |
| s. 88(1) (ITA) – rollover – Parent’s ability to bump its acquisition cost | 218-b  219-c |
| s. 88(1) (ITA) – rollover – wind-up of wholly owned (90%+) subsidiary | 218-a |
| Wholly Owned (90%+) Subsidiary – Wind Up – s. 88(1) (ITA) | 218-a |
| Wind Up – wholly owned (90%+) subsidiary into parent – s. 88(1) rollover   * Subsidiary * Parent | 218-a  218-a  218-b |
| Termination of Corp -- Winding up – by court – wholly owned (90%+) subsidiary into parent – s. 88(1) rollover   * Subsidiary * Parent | 218-a  218-a  218-b |
| Wind Up – Land Transfer Tax | 219-d |
| Wind Up – HST | 219-d |
| Land Transfer Tax – wind Up | 219-d |
| LTT– Wind Up | 219-d |
| Termination of corp – Winding up – by court – Land Transfer tax | 219-d |
| Termination of corp – Winding up – by court – HST | 219-d |
| LTT– Wind Up deferral | 219-d |
| Land Transfer Tax– Wind Up deferral | 219-d |
| Deferral -Land Transfer Tax– Wind Up | 219-d |
| Deferral- LTT– Wind Up | 219-d |
| Articles of Revival – corporation | 219-d  220-a |
| Corporation – Revival | 219-d  220-a |
| Harmonized Sales Tax (HST) upon wind-up | 219-d |
| HST – upon wind up | 219-d |
| Other tax aspects – LTT and HST on winding up of a corporation | 219-d |
| Revival – of a corporation | 219-d  220-a |
| Termination of corp – tax consequences (other than income tax) | 219-d |
| Wind up – revival | 219-d  220-a |
| Dissolution – revival | 219-d  220-a |
| **SECURITIES LAW IMPLICATIONS** | 221 |
| Blanket ruling – securities | 221-c |
| Investment contract – definition (securities) | 221-d  222-a |
| Multilateral Instrument – securities | 221-d |
| National Instrument – securities | 221-d |
| Notice – securities | 221-c |
| Ontario Securities Act – objectives | 221-c  222-a |
| Ontario Securities Act – protecting investors | 222-a |
| Ontario Securities Commission (OSC) | 221-c |
| Policy statement – securities | 221-c |
| Primary Market – securities | 221-c |
| Regulation of market participants – securities | 222-a |
| Secondary Market – securities | 221-c |
| Securities – Definition | 221-d |
| Securities – Introduction | 221-c |
| Securities – investment contract (definition) | 221-d |
| Securities – Law in Ontario | 221-c/d |
| Securities – Notices, policy statements, blanket rulings, rules (national instruments, multilateral instruments) | 221-c/d |
| Securities – primary/secondary markets | 221-c |
| Securities Act (Ontario) – objectives | 221-c  222-a |
| Securities Act (Ontario) – protecting investors | 222-a |
| Securities – protecting investors | 222-a |
| Securities – Act – objectives | 221-c  222-a |
| Securities Commission (Ontario) | 221-c |
| Securities Legislation – purpose | 221-c |
| Security – definition | 221-d |
| Securities – Regulation - Market participants | 222-a/b  223-c |
| Adviser – Securities Act definition | 222-a |
| National Instrument 45-106 – prospectus and registration exemptions   * exemption to registration requirements (NI 45-106, NI 31-103, OSC Rule 45-501) * Lawyers and accountants * Specific types of trades * Specific types of securities * Specific types of issuers   OSC discretionary exemption (s. 74) | 222-b  222-b  223-c  223-c  223-c  223-c  223-c |
| Securities – adviser (definition) | 222-a |
| Securities – Regulation of market participants | 222-a |
| Securities – Requirements to register (to trade, advise or underwrite | 222-b |
| Securities – exemption to registration requirements (NI 45-106, NI 31-103, OSC Rule 45-501)   * Lawyers and accountants * Specific types of trades * Specific types of securities * Specific types of issuers   OSC discretionary exemption (s. 74) | 222-b  223-c  223-c  223-c  223-c  223-c |
| Securities – trade (definition) | 222-a |
| Securities – underwriter (definition) | 222-a |
| Trade – Securities Act definition | 222-a |
| Underwriter – Securities Act definition | 222-a |
| Control Person – Securities Act definition | 223-c/d |
| Distribution – Securities Act definition | 223-c |
| Prospectus - (securities) | 223-c |
| Securities – Control Person (definition) | 223-d |
| Securities – Distribution (definition) | 223-d |
| Securities – Prospectus | 224-a |
| Securities – Regulation of information investors receive | 223-c |
| Regulation of information investors receive - Securities | 223 |
| Securities – underwriter – function | 223-d |
| Underwriter – function | 223-d |
| Due diligence process – prospectus | 224-b |
| Final prospectus | 224-a/b |
| Securites –Final prospectus | 224-a/b |
| Going Public Process (Under Prospectus) | 224-a |
| Misrepresentation – prospectus | 224-b |
| Preliminary Prospectus | 224-a |
| Prospectus – due diligence process | 224-b |
| Prospectus – misrepresentation | 224-b |
| Prospectus – preliminary | 224-a |
| Prospectus – Securities Act definition | 224-a |
| Prospectus – Statutory certificate | 224-b |
| Prospectus requirements – Exemptions   * Employee Exemption * Exempt distribution – NI 45-106   + Accredited Investor   + Minimum amount investment   + Private Issuer * Informational Disclosure * Resale Restrictions   Hold Periods - NI 45-102 | 224-b  227-c  225-c  226-a  226-a/b  225-c/d  226-b  227-c/d  227-d |
| Prospectus –directors and officers | 225-c |
| Securities – Prospectus requirements –  Exemptions   * Employee Exemption * Exempt distribution – NI 45-106   + Accredited Investor   + Minimum amount investment   + Private Issuer * Informational Disclosure * Resale Restrictions   Hold Periods - NI 45-102 | 223-d  224-a/b  227-c  225-c  226-a  226-a/b  225-c/d  226-b  227-c/d  227-d |
| Securities – prospectus requirements directors and officers | 225-c |
| Securities – Due diligence process | 224-b |
| Securities – Exemptions from prospectus | 224-b |
| Securities – Misrepresentation in prospectus | 224-b |
| Securities – Preliminary Prospectus Contents | 224-a |
| Securities – Statutory certificate | 224-b |
| Securities – Waiting Period | 224-a |
| Waiting Period – securities | 224-a |
| Prospectus – waiting period | 224-a |
| Exempt Distributions – securities –  Exemptions  Employee Exemption   * Exempt distribution – NI 45-106   + Accredited Investor   + Minimum amount investment   + Private Issuer * Informational Disclosure * Resale Restrictions   Hold Periods - NI 45-102 | 223-d  224-a/b  227-c  225-c  226-a  226-a/b  225-c/d  226-b  227-c/d  227-d |
| NI 45-106 and OSC Rule 45-501 – prospectus exemption – securities | 224-b |
| Private company – Securities – Definition | 225-c/d |
| Private issuer – definition | 225-d |
| Private issuer – prospectus exemption – securities | 225-c/d |
| Securities – Private Company definition | 225-d |
| Securities – Private Issuer (definition) | 225-d |
| Securities – Prospectus Exemptions – Exempt Distribution (NI 45-106) | 225-c |
| Securities – Prospectus Exemptions - NI 45-106 and OSC Rule 45-501 | 224-b  225-c |
| Securities – Prospectus Exemptions – Private Issuer | 225-c |
| Accredited investor exemption – prospectus exemption - securities | 226-a |
| Common Bonds Test (securities) | 225-d |
| Prospectus – private investor exemption – private company definition – common bonds test | 225-d |
| Prospectus – private investor exemption –private company definition – need to know test | 226-a |
| Prospectus – private issuer exemption – private issuer definition | 225-d |
| Informational Disclosure – prospectus exemptions – securities | 226-b |
| Minimum Amount Investor – Prospectus exemption | 226-a/b |
| Need to Know Test (securities) | 226-a |
| Offering Memorandum – definition (securities) | 226-b |
| Securities – Accredited investor – definition | 226-a |
| Securities – Informational disclosure | 226-b |
| Securities – Offering Memorandum (definition) | 226-b |
| Offering Memorandum (definition) | 226-b |
| Securities – Prospectus Exemptions – Accredited Investor | 226-a |
| Securities – Prospectus Exemptions – Minimum Amount Investment | 226-a/b |
| Securities – tests to determine “member of public”   * Common Bonds Test * Need to Know Test | 225-d  225-d  226-a |
| Closed System – securities | 227-c |
| Employee exemptions – securities | 227-c |
| Misrepresentation – definition (securities) | 226-b  227-c |
| Misrepresentation – offering memorandum | 226-b |
| Offering memorandum – misrepresentation | 226-b |
| Resale Restrictions – securities | 227-c/d |
| Securities – closed system | 227-c |
| Securities – Misrepresentation – definition | 226-b |
| Securities – Prospectus Exemption – Employee Exemptions | 227-c |
| Securities – Prospectus exemptions – Resale restrictions | 227-c/d |
| Continuous Disclosure requirements (securities) | 227-d  228 |
| Material change report – securities | 228-b |
| Materiality – definition (securities) | 228-b |
| Public companies – securities | 227-d  228 |
| Reporting issuer – securities | 227-d |
| Securities – Continuous Disclosure | 227-d  228 |
| Securities – material change report | 228-b |
| Securities – Materiality (definition) | 228-b |
| Securities – Publicly held corporations | 227-d  228 |
| Securities – reporting issuer | 227-d |
| **DEBT FINANCING and SECURE TRANSACTIONS** | 229 |
| Commitment Letter | 229-c |
| Credit Agreement | 229-d |
| Loan Agreement | 229-c |
| Commitment Letter – terms and conditions | 229-c/d |
| Credit Agreement– replacing the commitment letter | 229-d |
| Loan Agreement – replacing the commitment letter | 229-d |
| Debt Financing | 229-c |
| Annual Rate Requirement under the Interest Act | 230-b  231-c |
| Canadian Dollar Loans – Interest rate alternatives | 230-b |
| Cost of Funds, financing for CDN dollar loans | 230-b |
| Currency of direct loan | 230-a |
| Demand Note – definition -Promissory Notes | 230-b |
| Demand or Term loan | 230-a |
| Direct loans  - currency of the loan  - demand or term loan  - evidence of the loan  - interest rate alternatives   * Canadian dollar loans * US dollar loans * Annual rate requirement (Interest Act)   - promissory notes  - repayment provisions | 230-a  230-a  230-a  230-a  230-b  230-b  230-b  230-b  /c  230-b  230-a/b |
| Loans– Direct Loans  - currency of the loan  - demand or term loan  - evidence of the loan  - interest rate alternatives   * Canadian dollar loans * US dollar loans * Annual rate requirement (Interest Act)   - promissory notes  - repayment provisions | 230-a  230-a  230-a  230-a  230-b  230-b  230-b  230-b  /c  230-b  230-a/b |
| Debt – Direct Loans  - currency of the loan  - demand or term loan  - evidence of the loan  - interest rate alternatives   * Canadian dollar loans * US dollar loans * Annual rate requirement (Interest Act)   - promissory notes  - repayment provisions | 230-a  230-a  230-a  230-a  230-b  230-b  230-b  230-b  /c  230-b  230-a/b |
| Evidence of direct loan | 230-a |
| Fixed Rate, financing for CDN dollar loans | 230-b |
| Floating Rate, financing for CDN dollar loans | 230-b |
| * Interest Act (s. 4) – annual rate requirement | 230-d  231-c |
| Interest rate alternatives – direct loans   * Canadian dollar loans * US dollar loans   Annual rate requirement (Interest Act) | 230-b  230-b  230-b  230-b  231-c |
| LIBOR, financing for US$ Loans | 230-b |
| Loan Agreements – Structuring the Agreements | 230-a |
| Loan Arrangements – Direct loans | 230-a |
| * London Interbank Offered Rate (LIBOR), financing for US$ loans | 230-b |
| Promissory Notes   * Term notes * Demand notes | 230-b  230-b  230-b |
| Repayment provisions – loan agreement | 230-a/b |
| Term loan – definition | 230-a |
| Term note – definition | 230-b |
| US base rate, financing for US$ Loans | 230-b |
| US Dollar Loans – Interest rate alternatives | 230-b |
| Variable Rate, financing for CDN dollar loans | 230-b |
| Bank Guarantees | 231-d |
| Debt - Bankers’ Acceptances | 231-c |
| Debt - Letter of Credit | 231-c |
| Debt – Bank guarantees | 231-d |
| Lending - Bankers’ Acceptances | 231-c |
| Lending - Letter of Credit | 231-c |
| Lending– Bank guarantees | 231-d |
| Bankers’ Acceptances | 231-c |
| Letter of Credit | 231-c |
| Loan Arrangements – Bank guarantees | 231-d |
| Loan Arrangements – Bankers’ acceptances | 231-c |
| Loan Arrangements – Letters of credit | 231-b |
| Loan Arrangements - PPSA Security (general) | 231-d |
| General Security - Loan Agreement – PPSA | 231-d |
| Loan Arrangements -Security Interest – PPSA definition | 231-d |
| Loan Arrangements -Taking PPSA Security   * General * General security agreement * General assignment of accounts receivable * Certificated securities/direct holding system * Uncertificated securities/indirect holding system (Securites transfer Act) * Debenture security * Other security agreements | 231-d  231-d  232-a  233-c  233-c  233-d  234-a  234-b |
| General Security Agreement – taking PPSA security   * General * General security agreement * General assignment of accounts receivable * Certificated securities/direct holding system * Uncertificated securities/indirect holding system (Securites Transfer act) * Debenture security * Other security agreements | 231-d  231-d  232-a  233-c  233-c  233-d  234-a  234-b |
| Debt – taking PPSA security   * General * General security agreement * General assignment of accounts receivable * Certificated securities/direct holding system * Uncertificated securities/indirect holding system (Securities transfer Act) * Debenture security * Other security agreements | 231-d  231-d  232-a  233-c  233-c  233-d  234-a  234-b |
| Lending– taking PPSA security   * General * General security agreement * General assignment of accounts receivable * Certificated securities/direct holding system * Uncertificated securities/indirect holding system (Securities transfer Act) * Debenture security   Other security agreements | 231-d  231-d  232-a  233-c  233-c  233-d  234-a  234-b |
| General Security Agreement – Real Property Interests – Equitable Charge | 232-a |
| Loan Arrangements- General Security Agreement – Real Property Interests – Equitable Charge | 232-a |
| Equitable Charge- General Security Agreement – Real Property Interests | 232-a |
| Loan Arrangements – General Security Agreement- Real Property Interests | 232-a |
| Assignment of Leases (real property interest) | 232-b |
| Loan Arrangements - Assignment of Leases (real property interest) | 232-b |
| General Security Agreement – Assignment of Leases (real property interest) | 232-b |
| Assignment of Rents (real property interest) | 232-a |
| Loan Arrangements - Assignment of Rents (real property interest) | 232-a |
| General Security Agreement – Assignment of Rents (real property interest) | 232-a |
| General Security Agreement   * Real property interests * Representations, warranties, and covenants | 232-a  232-a  232-b |
| Security Agreement – Real property interests - Loans | 232-a |
| Security Agreement – Representations, warranties, and covenants - Loans | 232-b |
| Leasehold charges | 232-b |
| Security Agreement -- Leasehold charges | 232-b |
| Real Property Interests (under General Security Agreement) | 232-a |
| Representations, Warranties and Covenants (Under a General Security Agreement) | 232-b |
| Warranties – General Security Agreements – Loan Arrangements | 232-b |
| Representations– General Security Agreements – Loan Arrangements | 232-b |
| Covenants– General Security Agreements – Loan Arrangements | 232-b |
| Book based holding system (securities) | 233-d |
| Security Agreement – Book based holding system (securities) | 233-d |
| Certificated securities & direct holding system | 233-c/d |
| Security Agreement – Certificated securities & direct holding system | 233-c/d |
| Control under Securities Transfer Act and PPSA | 233-d  234-a |
| Security Agreement – Control under Securities Transfer Act and PPSA | 233-d  234-a |
| Endorsed for transfer in blank (certificated securities) | 233-d |
| General assignment of Accounts Receivables | 233-a |
| Security Agreement – General assignment of Accounts Receivables | 233-a |
| Indirect holding system (securities) | 233-d  234-a |
| Pledge Agreement – Securities/Share Pledge Agreement | 233-c |
| Security Agreement – Share Pledge Agreement | 233-c |
| Security entitlement | 233-d |
| Share Pledge Agreement | 233-c/d |
| Transfer of securities (under Securities Transfer Act and PPSA) | 233-d |
| Securities Transfer Act – transfer of securities | 233-d |
| Uncertificated Securities & Indirect holding Syst. | 233-d |
| Security Agreement – Uncertificated Securities & Indirect holding Syst. | 233-d |
| Attachment – PPSA | 235-c |
| Control agreement | 234-a |
| Security Agreement – Control agreement | 234-a |
| Debenture- Security – Definition | 234-a |
| Debenture -Security – Fixed Charges | 234-b |
| Debenture -Security – Floating Charges | 234-b |
| Debenture -security – Pledge agreement | 234-b |
| Security Agreement – debenture security – Definition | 234-a |
| Security Agreement – debenture security – Fixed Charges | 234-b |
| Security Agreement – debenture security – Floating Charges | 234-b |
| Security Agreement – debenture security – Pledge agreement | 234-b |
| Security Agreement – Debenture Security vs General Security Agreement | 234-a |
| Debenture Security vs General Security Agreement | 234-a |
| Fixed Charges – debentures | 234-b |
| Floating Charges – debentures | 234-b |
| General Security Agreement vs. Debenture Security | 234-a |
| Perfection PPSA – Attachment, financing statement, possession | 235-c |
| Security Agreement – Attachment, financing statement, possession | 235-c |
| Security Agreement – Perfection | 235-c |
| Perfection – PPSA | 235-c |
| Pledge Agreement – Debenture | 234-b |
| PPSA – attachment | 235-c |
| Security Agreement – attachment requirements | 235-c |
| Attachment requirements – PPSA | 235-c |
| PPSA – attachment requirements | 235-c |
| PPSA – perfection   * Attachment, financing statement + possession * Jurisdictional considerations * Registering a financing statement * Maintaining perfection | 235-c  235-c  235-d  236-a  238-a |
| Perfection – PPSA   * Attachment, financing statement + possession * Jurisdictional considerations * Registering a financing statement * Maintaining perfection | 235-c  235-c  235-d  236-a  238-a |
| Security- Loan arrangements – perfection PPSA   * Attachment, financing statement + possession * Jurisdictional considerations * Registering a financing statement * Maintaining perfection | 235-c  235-c  235-d  236-a  238-a |
| Lending – perfection   * Attachment, financing statement + possession * Jurisdictional considerations * Registering a financing statement * Maintaining perfection | 235-c  235-c  235-d  236-a  238-a |
| Security – Different Assets   * Equipment * Inventory * Investment Property | 236-a/b  236-a/b  237-c/d |
| Lending – Security – Different Assets   * Equipment * Inventory * Investment Property | 236-a/b  236-a/b  237-c/d |
| Loan Arrangements – Security – Different Assets   * Equipment * Inventory   Investment Property | 236-a/b  236-a/b  237-c/d |
| Security in inventory/equipment of borrower (general/specific) | 236-a/b |
| Security Agreement – inventory/equipment of borrower (general/specific) | 236-a/b |
| Chief executive office – definition | 235-d |
| Security Agreement – Chief executive office | 235-d |
| Perfection PPSA – Jurisdictional considerations | 235-d |
| PPSA – Jurisdictional considerations | 235-d |
| Security Agreement – Jurisdictional considerations | 235-d |
| PPSA – Jurisdictional considerations – amendments to conflict of laws – not yet in force | 235-d |
| Security Agreement – Jurisdictional considerations – amendments to conflict of laws – not yet in force | 235-d |
| Security Agreement – Financial Statement – Application to one or more security agreements | 237-c |
| Security Agreement – Financial Statement – Registration periods | 237-c |
| Security Agreement – Financial Statement – Collateral Classification and Description | 236-b |
| Security Agreement – Financial Statement – Debtor Name | 236-a/b |
| Security Agreement – Financial Statement – Registering a PPSA Financing Statement | 236-a-  238-a |
| Security Agreement – Financial Statement – Registering PPSA financing statement | 236-a –  238-a |
| Financing Statement PPSA – Application to one or more security agreements | 237-c |
| Financing Statement PPSA – Registration periods | 237-c |
| Financing statement PPSA – Collateral Classification and Description | 236-b  237-c |
| Financing statement PPSA – Debtor Name | 236-a/b |
| Financing Statement PPSA – Registering a PPSA Financing Statement | 236-a –  238-a |
| Perfection PPSA – Registering PPSA financing statement | 236-a –  238-a -a |
| Lending – Registering a PPSA financing statement  - application to one or more security agreements  - collateral classification and description  - debtor name  - registration periods | 236-a –  238-a  237-c  236-b  236-a  237-c |
| Security – Registering a PPSA financing statement  - application to one or more security agreements  - collateral classification and description  - debtor name  - registration periods | 236-a  237-c  236-b  236-a  237-c |
| Registering a PPSA financing statement  - application to one or more security agreements  - collateral classification and description  - debtor name  - registration periods | 236-a  237-c  236-b  236-a  237-c |
| PPSA – Registering a financing statement  - application to one or more security agreements  - collateral classification and description  - debtor name  - registration periods | 236-a  237-c  236-b  236-a  237-c |
| Loan Arrangements – Registering a PPSA financing statement  - application to one or more security agreements  - collateral classification and description  - debtor name  - registration periods | 236-a  237-c  236-b  236-a  237-c |
| Investment Property – PPSA definition | 237-c |
| Perfection PPSA – Investment Property | 237-c |
| Loan Arrangements - Security Agreement – Investment property | 237-c |
| Application for Credit – *Bank Act* s. 427 | 238-b |
| *Bank Act* s. 427 – Application for Credit | 238-b |
| *Bank Act* s. 427 – Taking Security Under | 238-b |
| *Bank Act* s. 427 – Notice of Intention | 238-b |
| Loan Arrangements - *Bank Act.* S. 427 – Security – four elements | 238-b |
| Financing statement - PPSA – Registration errors | 238-a |
| Notice of Intention – Bank Act s. 427 | 238-b |
| Loan Arrangements - Perfection – Financial Statements PPSA – Maintaining Perfection | 238-a |
| Perfection – Maintaining Perfection | 238-a |
| Financing Change Statement- Perfection – Maintaining Perfection | 238-a |
| Perfection- PPSA – Registration Errors | 238-a |
| Security – Registration Errors PPSA | 238-a |
| Lending – Registration Errors PPSA | 238-a |
| Loan Arrangements – Registration Errors PPSA | 238-a |
| PPSA – Registration errors PPSA | 238-a |
| Registration Errors (Financing Statement) – PPSA | 238-a |
| Security Agreement – Bank Act s. 427   * General * Agreement concerning loans and advances * Application for credit * Grant of security/assignment of inventory * Notice of intention * Transfer of title | 238-b  238-b  239-c  238-b  239-c  238-b  239-c/d |
| Security – Bank Act s. 427   * General * Agreement concerning loans and advances * Application for credit * Grant of security/assignment of inventory * Notice of intention * Transfer of title | 238-b  238-b  239-c  238-b  239-c  238-b  239-c/d |
| Loan Arrangements – Bank Act s. 427   * General * Agreement concerning loans and advances * Application for credit * Grant of security/assignment of inventory * Notice of intention * Transfer of title | 238-b  238-b  239-c  238-b  239-c  238-b  239-c/d |
| Taking Security – Bank Act s. 427   * General * Agreement concerning loans and advances * Application for credit * Grant of security/assignment of inventory * Notice of intention * Transfer of title | 238-b  238-b  239-c  238-b  239-c  238-b  239-c/d |
| Agreement Concerning Loans and Advances – Bank Act s. 427 | 239-c |
| Assignment of Inventory – Bank Act s. 427 | 239-c |
| Bank Act s. 427 – Agreement Concerning Loans and Advances | 239-c |
| Bank Act s. 427 – Grant of Security/Assignment of Inventory | 239-c |
| Bank Act s. 427 – Transfer of Title | 239-c/d |
| Grant of Security/Assignment of Inventory – Bank Act s. 427 | 239-c |
| Guarantees   * General * Types of guarantees   + Unlimited   + Limited   + Secured   + Unsecured * Confirmation of guarantees * Requirement to register – PPSA * Special Considerations * Defences * Real Property | 239-d  239-d  239-d  239-d  239-d  239-d  239-d  240-b  240-b  240-a/b  240-a  240-b/241-c |
| Loan Arrangements – Guarantees   * General * Types of guarantees   + Unlimited   + Limited   + Secured   + Unsecured * Confirmation of guarantees * Requirement to register – PPSA * Special Considerations * Defences * Real Property | 239-d  239-d  239-d  239-d  239-d  239-d  239-d  240-b  240-b  240-a/b  240-a  240-b/241-c |
| Security – Guarantees   * General * Types of guarantees   + Unlimited   + Limited   + Secured   + Unsecured * Confirmation of guarantees * Requirement to register – PPSA * Special Considerations * Defences   Real Property | 239-d  239-d  239-d  239-d  239-d  239-d  239-d  240-b  240-b  240-a/b  240-a  240-b/241-c |
| Guarantors – Types | 240-a |
| Limited Guarantee | 239-d |
| Secured Guarantee | 239-d |
| Transfer of Title – Bank Act s. 427 | 239-c |
| Unlimited Guarantee | 239-d |
| Unsecured Guarantee | 239-d |
| Confirmations of guarantees | 240-b |
| Guarantors – Defences | 240-a |
| Guarantors – Special Considerations Relating to Individual Guarantors | 240-a |
| Special Considerations Relating to Individual Guarantors | 240-a |
| Individual Guarantors – Special Considerations | 240-a |
| Mortgage – real property security interest | 241-c |
| PPSA – Requirement to register guarantees | 240-b |
| Real Property Security | 240-b |
| Requirement to register guarantees – PPSA | 240-b |
| Security Interest – real property | 240-b |
| Security Agreement– real property | 240-b |
| Land Registration Reform Act | 241-c |
| Basic limitation period – Limitations Act 2002 | 241-d |
| Claim – definition (Limitations Act 2002) | 241-d |
| Security – Impact of Limitations Act 2002 on creating and recovering debt obligations   * New Limitations Periods * Basic Limitation Period * Ultimate Limitation Period   + Exceptions * Transitional Provisions/Application * Demand Loans * Term Loans   + Acceleration Clauses * Acknowledgements and Renewals of Limitations Periods   + Automatic Acknowledgements   + Written Acknowledgements   + Guarantees * No Contracting Out * Part Payment   Borrowers Performance of obligations | 241-d  241-d  241-d  241-d  242-a  242-a  242-b  242-b  242-b  242-b  243-c  243-d  243-d  243-c  243-c |
| Insurance – in lieu of (or in addition to) security interest | 241-d |
| Security Agreement – Insurance – in lieu of (or in addition to) security interest | 241-d |
| Limitations Act 2002   * New Limitations Periods * Basic Limitation Period * Ultimate Limitation Period   + Exceptions * Transitional Provisions/Application * Demand Loans * Term Loans   + Acceleration Clauses * Acknowledgements and Renewals of Limitations Periods   + Automatic Acknowledgements   + Written Acknowledgements   + Guarantees * No Contracting Out * Part Payment * Borrowers Performance of obligations | 241-d  241-d  241-d  241-d  242-a  242-a  242-b  242-b  242-b  242-b  243-c  243-d  243-d  243-c  243-c |
| Debt Obligations – Limitations Act 2002   * New Limitations Periods * Basic Limitation Period * Ultimate Limitation Period   + Exceptions * Transitional Provisions/Application * Demand Loans * Term Loans   + Acceleration Clauses * Acknowledgements and Renewals of Limitations Periods   + Automatic Acknowledgements   + Written Acknowledgements   + Guarantees * No Contracting Out * Part Payment * Borrowers Performance of obligations | 241-d  241-d  241-d  241-d  242-a  242-a  242-b  242-b  242-b  242-b  243-c  243-d  243-d  243-c  243-c |
| Loan Arrangements– Limitations Act 2002   * New Limitations Periods * Basic Limitation Period * Ultimate Limitation Period   + Exceptions * Transitional Provisions/Application * Demand Loans * Term Loans   + Acceleration Clauses * Acknowledgements and Renewals of Limitations Periods   + Automatic Acknowledgements   + Written Acknowledgements   + Guarantees * No Contracting Out * Part Payment * Borrowers Performance of obligations | 241-d  241-d  241-d  241-d  242-a  242-a  242-b  242-b  242-b  242-b  243-c  243-d  243-d  243-c  243-c |
| Negative pledge – in lieu of (or in addition to) security interest | 241-c |
| Subordination of Indebtedness – in lieu of (or in addition to) security interest | 241-c |
| Security Agreement –negative pledge – | 241-c |
| Security Agreement –subordination of Indebtedness | 241-c |
| Security – negative pledge | 241-c |
| Security Agreement – subordination of Indebtedness | 241-c |
| Loan Arrangements– negative pledge | 241-c |
| Loan Arrangements – subordination of Indebtedness | 241-c |
| Ultimate limitation period – Limitations Act 2002 | 241-d |
| Acceleration clause –Term Loans- loan agreements | 242-b |
| Acknowledgements and Renewals of Limitations Periods – Debt Obligations   * Automatic Acknowledgements   + Part payment of debt   + Borrower performance of obligations under security agreement * Written Acknowledgements * Guarantees | 242-b  242-b  243-c  243-c  243-c  243-d |
| Security – Limitations – Acknowledgements and Renewals of Limitations Periods   * Automatic Acknowledgements   + Part payment of debt   + Borrower performance of obligations under security agreement * Written Acknowledgements * Guarantees | 242-b  242-b  243-c  243-c  243-c  243-d |
| Loan Arrangements– Limitations – Acknowledgements and Renewals of Limitations Periods   * Automatic Acknowledgements   + Part payment of debt   + Borrower performance of obligations under security agreement * Written Acknowledgements   Guarantees | 242-b  242-b  243-c  243-c  243-c  243-d |
| Automatic acceleration clause – loan agreements | 242-b |
| Security – Automatic acceleration clause – loan agreements | 242-b |
| Loan – Automatic acceleration clause – loan agreements | 242-b |
| Demand loan/note – limitation period | 242-a |
| Renewals of Limitation Periods – Acknowledgments of Liability – Debt Obligations   * Automatic Acknowledgements   + Part payment of debt   + Borrower performance of obligations under security agreement * Written Acknowledgements   Guarantees | 242-b  242-b  243-c  243-c  243-c  243-d |
| Guarantees – Renewal of Limitations Period | 243-d |
| Term loan – limitation period | 242-b |
| Transitional provisions/application – Limitations Act 2002 | 242-a |
| Limitations Act 2002 ­– Contracting out | 243-d  244-a |
| **SEARCHES and OPINIONS** | 245 |
| Corporate Searches   * Certificate of compliance * Corporation Profile Report (provincial) * Strategis Report (Federal) * Certificate of Status * Where searches conducted (provincial) * Where searches conducted (federal) * Costs * Business Name searches * Partnership Name search * Corporations information/returns | 245-d  246-a  245-d  246-a  245-a  246-a  246-a  245-d  246-a/b  246-b  246-b |
| Corporation Profile Report | 245-d |
| Costs – searches for purchase/sale and financing transactions | 245-d |
| Financing Transactions – Searches | 245-c |
| Predecessor Corporation – Searches | 245-d |
| Prior Names – Corporation – Searches | 245-a |
| Purchase and Sale Transactions – Searches | 245-c |
| Searches – Corporate   * Certificate of compliance * Corporation Profile Report (provincial) * Strategis Report (Federal) * Certificate of Status * Where searches conducted (provincial) * Where searches conducted (federal) * Costs * Business Name searches * Partnership Name search * Corporations information | 245-d  246-a  245-d  246-a  245-a  246-a  246-a  245-d  246-a/b  246-b  246-b |
| Searches – Financing Transactions | 245-c |
| Corporate searches – Financing Transactions | 245-c |
| Searches – Purchase and Sale Transactions | 245-c |
| Corporate Searches – Purchase and Sale Transactions | 245-c |
| Corporate Searches –Business Names Search | 246-a/b |
| Searches – Types of searches for purchase/sale and financing transactions   * Prior Names * Predecessor Corporations * Vehicle Identification Number * Costs (per search, per name) | 245-c/d  245-c  245-c/d  245-d  245-d |
| Security – Searches – Types of searches for purchase/sale and financing transactions   * Prior Names * Predecessor Corporations * Vehicle Identification Number * Costs (per search, per name) | 245-c/d  245-c  245-c/d  245-d  245-d |
| Searches – Types of searches for purchase/sale and financing transactions   * Prior Names * Predecessor Corporations * Vehicle Identification Number * Costs (per search, per name) | 245-c/d  245-c  245-c/d  245-d  245-d |
| Loan Arrangements– Searches – Types of searches for purchase/sale and financing transactions   * Prior Names * Predecessor Corporations * Vehicle Identification Number * Costs (per search, per name) | 245-c/d  245-c  245-c/d  245-d  245-d |
| Corporation Profile Report | 245-d |
| Annual Return – Searches – Corporations Information Act | 246-b  247-a |
| Searches –Annual Return – Corporations Information Act | 246-b  247-a |
| Corporate Searches –Annual Return – Corporations Information Act | 246-b  247-a |
| Business Names Search – Corporate Search | 246- a/b |
| Certificate of compliance – Corporate Searches (CBCA) | 246-a |
| Certificate of Status – Corporate Searches (OBCA) | 246-a |
| Corporations Information Act and annual returns   * Initial Return (ss.2 and 3) * Changes/Corrections (s.4) * Annual Return | 246-b  246-b  246-b  246-b  247-c |
| Loans – Searches – Corporations Information Act and annual returns   * Initial Return (ss.2 and 3) * Changes/Corrections (s.4) * Annual Return | 246-b  246-b  246-b  246-b  247-c |
| Security – Searches – Corporations Information Act and annual returns   * Initial Return (ss.2 and 3) * Changes/Corrections (s.4) * Annual Return | 246-b  246-b  246-b  246-b  247-c |
| Partnership Name Search – Corporate Searches | 246-b |
| Search – partnerships | 246-b |
| Searches – Business Name Search | 246-a/b |
| Searches – Corporations Information Act and annual returns   * Initial Return (ss.2 and 3) * Changes/Corrections (s.4) * Annual Return | 246-b  246-b  246-b  246-b  247-c |
| Corporate Searches – Corporations Information Act and annual returns   * Initial Return (ss.2 and 3) * Changes/Corrections (s.4) * Annual Return | 246-b  246-b  246-b  246-b  247-c |
| Searches – Partnership Name Search | 246-b |
| Strategis report – Corporate Searches (CBCA) | 246-b |
| Personal Property Security Act – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others * Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| Security – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others * Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| Loan – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others * Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| PPSA – Searches - Transactions   * Application of PPSA * No presumption of security interest * Obtaining copies of security agreement * Fixtures and real property interests * Search Criteria   + corporations   + sole proprietorships and partnerships   + individuals   + motor vehicles * Types of searches   + Verbal/uncertified   + Certified * Currency date * Unregistered rights and interests * No searches of title to personal property | 247-c/d  247-d  247-d  247-d  247-d  248-a  248-a  248-a  248-a/b  248-b  248-b  248-b  248-b  249-c  249-c  249-c |
| PPSA – application | 247-c |
| Purchase and Sale – Financing – Transactions- PPSA – Searches   * Application of PPSA * No presumption of security interest * Obtaining copies of security agreement * Fixtures and real property interests * Search Criteria   + corporations   + sole proprietorships and partnerships   + individuals   + motor vehicles * Types of searches   + Verbal/uncertified   + Certificate * Currency date * Unregistered rights and interests * No title searches | 247-c/d  247-d  247-d  247-d  247-d  248-a  248-a  248-a  248-a/b  248-b  248-b  248-b  248-b  249-c  249-c  249-c |
| Searches –PPSA - Transactions   * Application of PPSA * No presumption of security interest * Obtaining copies of security agreement * Fixtures and real property interests * Search Criteria   + corporations   + sole proprietorships and partnerships   + individuals   + motor vehicles * Types of searches   + Verbal/uncertified   + Certificate * Currency date * Unregistered rights and interests * No title searches | 247-c/d  247-d  247-d  247-d  247-d  248-a  248-a  248-a  248-a/b  248-b  248-b  248-b  248-b  249-c  249-c  249-c |
| Security– Transactions -Searches –PPSA   * Application of PPSA * No presumption of security interest * Obtaining copies of security agreement * Fixtures and real property interests * Search Criteria   + corporations   + sole proprietorships and partnerships   + individuals   + motor vehicles * Types of searches   + Verbal/uncertified   + Certificate * Currency date * Unregistered rights and interests * No title searches | 247-c/d  247-d  247-d  247-d  247-d  248-a  248-a  248-a  248-a/b  248-b  248-b  248-b  248-b  249-c  249-c  249-c |
| Searches – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others * Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| Security – Searches – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others * Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| Loan Arrangements– Searches – standard security searches   * PPSA – Personal Property Security Act * RSLA – Repair and Storage Liens Act * Bank Act – s. 427 * Bankruptcy Searches * Execution Act * Bulk Sales Act * IP and Others   Real Property | 247-c  247-c  249-c  249-d  249-d  250-a  251-c  251-c  251-d |
| Assurance Fund (personal property) | 248-b |
| Certificate – PPSA search | 248-b |
| Personal property security assurance fund | 248-b |
| PPSA – Assurance Fund | 248-b |
| Security – Searches –PPSA – Assurance Fund | 248-b |
| Loan – Searches –PPSA – Assurance Fund | 248-b |
| Search criteria – PPSA searches   * corporations * sole proprietorships and partnerships * individuals * motor vehicles | 248-a  248-a  248-a/b  248-b |
| Searches – criteria – PPSA searches   * corporations * sole proprietorships and partnerships * individuals * motor vehicles | 248-a  248-a  248-a/b  248-b |
| PPSA – Searches – criteria – PPSA searches   * corporations * sole proprietorships and partnerships * individuals * motor vehicles | 248-a  248-a  248-a/b  248-b |
| Security – Searches – criteria – PPSA searches   * corporations * sole proprietorships and partnerships * individuals * motor vehicles | 248-a  248-a  248-a/b  248-b |
| Types of searches – PPSA   * Verbal/uncertified * Certificate | 248-b  248-b  248-b |
| Verbal/uncertified search – PPSA | 248-b |
| Security – Searches – Verbal/uncertified search – PPSA | 248-b |
| Loan Arrangements– Searches – Verbal/uncertified search – PPSA | 248-b |
| Security – Searches – Certified – PPSA | 248-b |
| Loan – Searches – Certified – PPSA | 248-b |
| Security – Bank Act s. 427 – Searches | 249-d |
| Loan – Bank Act s. 427 – Searches | 249-d |
| uncertified search/Verbal search – PPSA | 248-b |
| Bank Act s. 427 – Searches | 249-d |
| Bankruptcy – Searches   * general * court searches (Registrar in Bankruptcy, Superior Court of Justice)   + FRANK search   + Sustain search * superintendent of bankruptcy searches   search limitations | 249-d  249-d  250-a  250-a  250-a  250-a/b  250-b |
| Repair and Storage Liens Act (RSLA) –  Searches | 249-c |
| RSLA – Searches | 249-c |
| Searches – Bank Act s. 427 | 249-d |
| Searches – Bankruptcy   * general * court searches (Registrar in Bankruptcy, Superior Court of Justice)   + FRANK search   + Sustain search * superintendent of bankruptcy searches * search limitations | 249-d  249-d  250-a  250-a  250-a  250-a/b  250-b |
| Security – Searches – Bankruptcy   * general * court searches (Registrar in Bankruptcy, Superior Court of Justice)   + FRANK search   + Sustain search * superintendent of bankruptcy searches * search limitations | 249-d  249-d  250-a  250-a  250-a  250-a/b  250-b |
| Loan Arrangements– Searches – Bankruptcy   * general * court searches (Registrar in Bankruptcy, Superior Court of Justice)   + FRANK search   + Sustain search * superintendent of bankruptcy searches * search limitations | 249-d  249-d  250-a  250-a  250-a  250-a/b  250-b |
| * Searches – Repair and Storage Liens Act (RSLA) | 249-c |
| Court Searches (Bankruptcy Searches) (Registrar in Bankruptcy, Superior Court of Justice)   * FRANK search * Sustain search | 250-a  250-a  250-a |
| Execution Act – Searches | 250-b |
| FRANK Search (Bankruptcy Search) | 250-a |
| Legal Proceedings Searches – Bankruptcy | 250-a |
| Registrar of Bankruptcy Searches | 250-a |
| Search Limitations – bankruptcy searches | 250-b |
| * Searches – Execution Act | 250-b |
| Searches – (Bankruptcy Searches) (Registrar in Bankruptcy, Superior Court of Justice)   * FRANK search * Sustain search | 250-a  250-a  250-a |
| Searches – Superintendent of Bankruptcy | 250-b |
| Sustain Search (Bankruptcy Search) | 250-a |
| Bulk Sales Act – Searches | 251-c |
| Intellectual Property – Searches | 251-c |
| Searches – intellectual Property | 251-c |
| Opinions | 251-d |
| Security – Opinions | 251-d |
| Opinions – Scope and Structure | 251-d |
| Real Property – Searches | 251-d |
| Searches – Bulk Sales Act | 251-c |
| Searches – Real Property Searches | 251-d |
| Agreements binding on others – Opinion – Assumption/Qualification | 252-b |
| Assumptions/Qualifications – Opinions  (see “Opinions – Standard Assumptions/Qualifications”) | 252-a |
| Authenticity of Documents – Opinion – Assumption/Qualification | 252-a |
| Currency of searches – Opinion – Assumption/Qualification | 252-a |
| Enforcement subject to creditors’ rights – Opinion – Assumption/Qualification | 252-a |
| Enforcement subject to equitable remedies – Opinion – Assumption/Qualification | 252-a |
| Judgment currency – Opinion – Assumption/Qualification | 252-b |
| Opinions – Standard  Assumptions/Qualifications   * Authenticity of documents * Currency of searches * Enforcement subject to creditors’ rights * Enforcement subject to equitable remedies * Judgment currency * Agreements binding on others * Title to personal property and priority of security interests   Other (extrajurisdictional) laws | 251-d  252-a  252-a  252-a  252-s  252-a/b  252-b  252-b  252-b  253-c |
| Qualifications/Assumptions – Opinions   * (see “Opinions – Standard Assumptions/Qualifications”) | 252-a |
| Opinions – Standard  Assumptions/Qualifications   * Authenticity of documents * Currency of searches * Enforcement subject to creditors’ rights * Enforcement subject to equitable remedies * Judgment currency * Agreements binding on others * Title to personal property and priority of security interests * Other (extrajurisdictional) laws | 251-d  252-a  252-a  252-a  252-s  252-a/b  252-b  252-b  252-b  253-c |
| Security – Opinions – Standard  Assumptions/Qualifications   * Authenticity of documents * Currency of searches * Enforcement subject to creditors’ rights * Enforcement subject to equitable remedies * Judgment currency * Agreements binding on others * Title to personal property and priority of security interests * Other (extrajurisdictional) laws | 251-d  252-a  252-a  252-a  252-s  252-a/b  252-b  252-b  252-b  253-c |
| Loan Arrangements – Opinions – Standard Assumptions/Qualifications   * Authenticity of documents * Currency of searches * Enforcement subject to creditors’ rights * Enforcement subject to equitable remedies * Judgment currency * Agreements binding on others * Title to personal property and priority of security interests   Other (extrajurisdictional) laws | 251-d  252-a  252-a  252-a  252-s  252-a/b  252-b  252-b  252-b  253-c |
| Title to personal property and priority of security interests – Opinion – Assumption/Qualification | 252-b |
| Opinions – Authorization, Execution, and Delivery | 253-c/d |
| Opinions – Corporate capacity and Power | 253-c |
| Corporate Capacity and Power Opinons | 253-c |
| Opinions – Registration (security) | 253-d |
| Opinions – Standard Opinions   * Corporate Capacity and Power * Authorization, execution and delivery * Valid and binding obligation enforceable in accordance with its terms * Registration (security) * Rank of security * Authorized share capital | 253-c  253-c  253-c  253-d  253-d  253-d  254-b |
| Opinions – Valid and Binding Obligation Enforceable in Accordance with its Terms | 253-d |
| Extrajurisdictional laws – Opinion – Assumption/Qualification | 253-c |
| Standard Opinions   * Corporate Capacity and Power * Authorization, execution and delivery * Valid and binding obligation enforceable in accordance with its terms * Registration (security) * Rank of security * Authorized share capital | 253-a  253-b  253-b  253-c  253-d  253-d  254-c |
| Security – Standard Opinions   * Corporate Capacity and Power * Authorization, execution and delivery * Valid and binding obligation enforceable in accordance with its terms * Registration (security) * Rank of security * Authorized share capital | 253-c  253-c  253-c  253-d  253-d  253-d  254-b |
| Loans – Standard Opinions   * Corporate Capacity and Power * Authorization, execution and delivery * Valid and binding obligation enforceable in accordance with its terms * Registration (security) * Rank of security   Authorized share capital | 253-c  253-c  253-c  253-d  253-d  253-d  254-b |
| Opinions – Authorized Share Capital | 254-b |
| Authorized Share Capital – Opinions | 254-b |
| Opinions – Rank of Security | 253-d  254-c |
| Bankruptcy – Unsecured Creditor Priority | 255-d |
| Executions – Unsecured creditors | 255-c |
| Garnishments – Unsecured creditors | 255-d |
| Judgments – Unsecured creditors | 255-c |
| Notice of garnishment – Unsecured creditors | 255-d |
| Priority in bankruptcy – Unsecured creditors | 255-d |
| Secured creditors vs unsecured creditors | 255-d |
| **UNSECURED CREDITORS**  Unsecured creditors vs Secured creditors | 255-d |
| **Rights and Remedies:** | 255-c |
| Bankruptcy | 255-d |
| Distinction from secured creditors | 255-d |
| Garnishments | 255-d |
| Judgments and executions | 255-c |
| Landlords and rights of distress | 257-d |
| Priority in bankruptcy | 255-d |
| **Unpaid Suppliers:** | 256-a |
| Limitations | 256-a |
| Priority | 256-b |
| Requirements and procedures | 256-a |
| Wage Earner Protection Program Act | 256-b-c |
| **SECURITY** |  |
| **Unsecured creditors – rights and remedies:** | 255-c |
| Bankruptcy | 255-d |
| Distinction from secured creditors | 255-d |
| Garnishments | 255-d |
| Judgments and executions | 255-c |
| Landlords and rights of distress | 257-d |
| Priority in bankruptcy | 255-d |
| **Unsecured creditor – unpaid suppliers:** |  |
| Limitations | 256-a |
| Priority | 256-b |
| Requirements and procedures | 256-a |
| Wage Earner Protection Program Act | 256-b-c |
| Security – Unsecured creditors vs Secured creditors | 255-d |
| **LOAN**  **Unsecured creditors – rights and remedies:** | 255-c |
| Bankruptcy | 255-d |
| Distinction from secured creditors | 255-d |
| Garnishments | 255-d |
| Judgments and executions | 255-c |
| Landlords and rights of distress | 257-d |
| Priority in bankruptcy | 255-d |
| **Unsecured creditors – unpaid suppliers:** |  |
| Limitations | 256-a |
| Priority | 256-b |
| Requirements and procedures | 256-a |
| Wage Earner Protection Program Act | 256-b-c |
| Writ of Execution (AKA Writ of Seizure and Sale) – Unsecured creditors | 255-c |
| Writ of Seizure and Sale (AKA Writ of Execution) – Unsecured creditors | 255-c |
| Bankruptcy – Wage Earner Protection Program Act | 256-b-c |
| Suppliers (Unpaid, Unsecured Creditors) – bankruptcy | 256-a |
| **UNPAID SUPPLIERS** – **BANKRUPTCY** | 256-a |
| Limitations | 256-a |
| Priority | 256-b |
| Requirements and procedures | 256-a-b |
| Wage Earner Protection Program Act – Bankruptcy | 256-b-c |
| Controlling Interest – WEPA | 257-c |
| Requirements – Unpaid Suppliers Right of Seizure | 256-b |
| Employees – Bankruptcy WEPA (Wage Earners Protection Program) | 256-b-c |
| Bankruptcy – Definition | 257-d |
| Landlord and Rights of Distress | 257-d |
| Three ways to become bankrupt | 257-d |
| Acts of Bankruptcy – BIA s. 42(1) | 258-b |
| Balance Sheet Test – Bankruptcy | 258-a |
| **BANKRUPTCY**  3 ways to become bankrupt | 257-d |
| First meeting of creditors | 261-b |
| Insolvent person (Requirement) | 258-a |
| Who can become bankrupt | 258-a |
| **BANKRUPTCY**  **Involuntary:**  Acts of Bankruptcy (BIA s. 42(1)) | 258-b |
| Disputed Applications | 259-c |
| Procedure | 258-b |
| Bankruptcy application | 258-b |
| Disputed applications | 259-c |
| Procedure | 258-b |
| Remedies | 259-c |
| Cash Flow Test – Bankruptcy (BIA) | 258-a |
| Bankruptcy – Cash Flow Test | 258-a |
| Insolvent person – Bankruptcy (BIA) | 258-a |
| **INVOLUNTARY BANKRUPTCY:** | 258-a |
| Acts of bankruptcy | 258-b |
| Bankruptcy application | 258-b |
| Disputed applications | 259-c |
| Procedure | 258-b |
| Remedies | 259-c |
| Notice of Dispute – debtor files when petitioned into bankruptcy | 259-c |
| Remedies – Bankruptcy – Involuntary – Bankruptcy Application | 259-c |
| Disputed Applications – Bankruptcy | 259-c |
| Bankruptcy Application – involuntary | 258-a |
| **BANKRUPTCY – TRUSTEE IN BANKRUPTCY** | 259-d |
| Affirmation | 261-c |
| Conflicts: trustee and inspector | 262-a |
| Duties and Powers | 259-d |
| Powers of trustees requiring inspector approval | 262-a |
| Treatment of Secured Creditors in a Bankruptcy | 260-a |
| Restricted parties – Cannot vote on appointment of trustees/inspectors | 262-b |
| **Personal Liability:** | 263-c |
| Labour Related Liabilities | 263-c |
| Environmental Liabilities | 263-d |
| Discharge of Trustee | 268-a |
| **TRUSTEE IN BANKRUPTCY** | 259-d |
| Affirmation | 261-c |
| Conflicts: trustee and inspector | 262-a |
| Duties and Powers | 259-d |
| Powers of trustees requiring inspector approval | 262-a |
| Treatment of Secured Creditors in a Bankruptcy | 260-a |
| Restricted parties – Cannot vote on appointment of trustees/inspectors | 262-b |
| **Personal Liability**: | 263-c |
| Labour Related Liabilities | 263-c |
| Environmental Liabilities | 263-d |
| Discharge of Trustee | 268-a |
| **ADMINISTRATION OF BANKRUPT’S ESTATE**  First Meeting of Creditors | 260-b-c |
| Affirmation of Trustee | 261-c |
| **Review of Bankrupt’s Affairs:** | 261-c-d |
| Bankrupt’s Statement of Affairs | 261-c-d |
| Examination of Bankrupt by Official Receiver | 261-d |
| Trustee’s Preliminary Report | 261-d |
| **BANKRUPTCY – ADMINISTRATION OF ESTATE**  First Meeting of Creditors | 260-b-c |
| Affirmation of Trustee | 261-c |
| **Review of Bankrupt’s Affairs:** | 261-c-d |
| Bankrupt’s Statement of Affairs | 261-c-d |
| Examination of Bankrupt by Official Receiver | 261-d |
| Trustee’s Preliminary Report | 261-d |
| Bankruptcy – Claim Provable in Bankruptcy | 262-b |
| Bankruptcy – Stay of Proceedings | 260-a |
| Bankruptcy – Stay of Proceedings – Claim provable in bankruptcy | 260-b |
| Bankruptcy – Stay of Proceedings – Leave to lift stay | 260-b |
| Claim provable in bankruptcy | 262-b |
| First Meeting of Creditors – Bankruptcy | 260-b |
| Creditors – First Meeting of Creditors | 260-b |
| Leave to lift stay of proceedings (bankruptcy) | 260-b |
| Secured Creditors – Treatment in Bankruptcy | 262-b |
| **STAY OF PROCEEDINGS – BANKRUPTCY** | 260-a |
| Leave to Lift Stay | 260-b |
| Claim provable in bankruptcy | 260-b |
| Leave to lift stay | 260-b |
| Unsecured creditors – Stay of proceedings (bankruptcy) | 260-a |
| Affirmation of Trustee – Bankruptcy | 261-c |
| **BANKRUPTCY – INSPECTORS** | 261-d |
| Conflicts with inspectors – directions | 262-a |
| Election of Inspector | 261-d |
| Powers of trustee requiring inspector approval | 262-a |
| First meeting of inspectors | 262-a |
| Bankruptcy – Official Receiver | 261-c |
| **INSPECTORS – BANKRUPTCY** | 261-d |
| Conflicts with inspectors – directions | 262-a |
| Election of Inspector | 261-d |
| Powers of trustee requiring inspector approval | 262-a |
| First meeting of inspectors | 262-a |
| **REVIEW OF BANKRUPT’S AFFAIRS**  Bankrupt’s Statement of Affairs | 261-c-d |
| Examination of Bankrupt by Official Receiver | 261-d |
| Trustee’s Preliminary Report | 261-d |
| Appointment of trustees/inspectors – parties restricted from voting | 262-b |
| Bankruptcy – Personal Liability of Trustees  (See “PERSONAL LIABILITY OF TRUSTEES – BANKRUPTCY”) | 263-c |
| Bankruptcy – Proof of Claims | 262-b |
| Bankruptcy – rights to share in distribution | 262-b |
| Conflicts with inspectors – bankruptcy | 262-a |
| Creditors – Secured – Treatment in Bankruptcy | 262-b |
| Employment and labour issues – trustee in bankruptcy – personal liability | 263-c |
| Labour and employment issues – trustee in bankruptcy – personal liability | 263-c |
| Liability of Trustee in Bankruptcy (Personal)  (See “PERSONAL LIABILITY OF TRUSTEES – BANKRUPTCY) | 263-c |
| **PERSONAL LIABILITY OF TRUSTEES – BANKRUPTCY** | 263-c |
| Labour / employment-related liabilities | 263-c |
| Environmental liabilities | 263-d |
| Protections from personal liability – Labour | 263-c |
| Protections from personal liability – Environmental | 263-d |
| Environmental Remediation Orders (Compliance) | 263-d |
| Priority charge for remediation costs | 264-a |
| Proof of claims – bankruptcy | 262-b |
| PROTECTION FROM PERSONAL LIABILITY  Trustee in bankruptcy: | 263-d |
| Labour and employment issues | 263-c |
| Environmental issues | 263-d |
| Restricted parties – Cannot vote on appointment of trustees/inspectors | 262-b |
| Rights to shares in distribution – bankruptcy | 262-b |
| Trustee in Bankruptcy – Personal liability  (See “PERSONAL LIABILITY OF TRUSTEES – BANKRUPTCY”) | 263-c |
| Trustees – Powers requiring inspector approval | 262-a |
| Environmental issues – trustee in bankruptcy - personal liability | 263-d |
| Priority charge for remediation costs – trustee in bankruptcy | 264-a |
| Remediation costs (priority charge) – trustee in bankruptcy | 264-a |
| Remediation orders (compliance) – trustee in bankruptcy | 263-d |
| Assignment of Leases (bankruptcy) | 265-c |
| **BANKRUPTCY – LEASES**  Trustee occupation rights | 264-b |
| Retain/Assignment | 265-c |
| Disclaimer | 265-c |
| Landlord’s distress rights | 257-d |
| Effects of bankruptcy | 264-b |
| **BANKRUPTCY – LIQUIDATION OF ASSETS** | 264-a |
| Matrimonial home considerations | 264-b |
| Related party transactions | 264-a |
| Sale of real property | 264-b |
| Bankruptcy – Occupation Rights | 264-b |
| Bankruptcy – Trustee occupation rights (lease) | 264-b |
| Landlords – Bankruptcy – Leases | 264-b |
| Landlords – Bankruptcy – Leases – Landlord priorities | 265 |
| **LEASES – BANKRUPTCY**  Trustee occupation rights | 264-b |
| Retain/Assignment | 265-c |
| Disclaimer | 265-c |
| Landlord’s distress rights | 257-d |
| Effects of bankruptcy | 264-b |
| **LIQUIDATION OF BANKRUPT’S ASSETS**  Matrimonial home considerations | 264-b |
| Related party transactions | 264-a |
| Sale of real property | 264-b |
| Occupation rights – trustee of bankruptcy | 264-b |
| Rights of Occupation of Leased Premises and Assignment of Leases (Bankruptcy) | 264-b |
| Sale of real property – liquidation of bankrupt’s assets | 264-b |
| Bankruptcy – Distribution of assets | 265-c |
| Bankruptcy – Interim distributions | 265-d |
| Bankruptcy – Interim Receiver (s.46 BIA: creditor concerned w/ depletion of assets during bkcy) | 265-d |
| Disclaimer of leases (bankruptcy) | 265-c |
| Distribution of the Assets of the Estate (s136 BIA) | 265-c-d |
| Interim distributions – Bankruptcy | 265-d |
| Interim receivers under s.46 BIA (creditor concerned with depletion of assets during bkcy) | 265-d |
| Order of Distribution of Assets – Bankruptcy (s.136 BIA) | 265-c-d |
| Automatic discharge – bankruptcy | 266-a |
| **BANKRUPTCY – DISCHARGE OF BANKRUPT** | 266-a |
| Conditional Discharge | 267-d |
| Corporate Bankrupt | 266-a |
| Debts not released by discharge order | 267-c |
| Facts for which a Discharge may be refused, suspended, or granted conditionally | 267-c |
| Individual Automatic Discharge | 266-a |
| Individual Non-Automatic Discharge | 266-b |
| Mandatory Mediation | 267-c |
| Notice to Creditors | 267-c |
| Personal Income Tax Debtor | 267-d |
| Suspension of Discharge | 267-d |
| Corporate Bankrupt – discharge | 266-a |
| **DISCHARGE OF BANKRUPT** | 266-a |
| Conditional Discharge | 267-d |
| Corporate Bankrupt | 266-a |
| Debts not released by discharge order | 267-c |
| Facts for which a Discharge may be refused, suspended, or granted conditionally | 267-c |
| Individual Automatic Discharge | 266-a |
| Individual Non-Automatic Discharge | 266-b |
| Mandatory Mediation | 267-c |
| Notice to Creditors | 267-c |
| Personal Income Tax Debtor | 267-d |
| Suspension of Discharge | 267-d |
| Mandatory mediation – discharge - bankruptcy | 267-c |
| Conditional discharge – bankruptcy | 267-d |
| Refusal of discharge – bankruptcy | 267-c |
| Suspension of discharge – bankruptcy | 267-d |
| Conveyance – Fraudulent Conveyances Act definition | 268-b |
| Discharge of Trustee | 268-a |
| Trustee – Discharge | 268-a |
| **FRAUDULENT CONVEYANCES AND UNJUST PREFERENCES** | 268-a-b |
| **Fraudulent Conveyances Act (FCA**): | 268-b |
| Required elements (s.2 FCA) | 268-b |
| “Conveyance” | 268-b |
| “property” (and exempt property) | 269-c |
| Intent (“badges of fraud”) | 269-c |
| Exemptions | 269-d |
| Good consideration | 269-d |
| Good faith and concurrent intent | 269-d |
| Remedy | 270-a |
| Proper parties | 270-a |
| Limitation period | 270-a |
| **Assignment and Preferences Act (APA):** | 270-b |
| Fraudulent conveyances (s.4(1) APA) | 270-b |
| Fraudulent conveyances (s.4(1) APA) – Required elements | 270-b |
| Fraudulent conveyances (s.4(1) APA) – Exemptions | 270-b |
| Fraudulent conveyances (s.4(1) APA) – Proper parties | 270-a |
| **Unjust preferences (s.4(2) APA)** | 271-c |
| Required Elements | 271-c |
| 60 Day Presumption | 271-c |
| Intent & Concurrent Intent | 271-d |
| Exemptions | 271-d |
| Proper Parties | 271-d |
| Remedies | 272-a |
| Limitation Period | 272-a |
| **Bankruptcy & Insolvency Act Preferences (s 95 BIA) Required Elements:**  General | 272-a |
| Arms’ Length Transactions | 272-b |
| Non-Arms’ Length Transactions | 272-b |
| **Bankruptcy & Insolvency Act Preferences (s 95 BIA):**  Review period | 272-b |
| “insolvent person” | 272-b |
| “arms length” | 272-b |
| Presumption on Intent | 273-c |
| Initial bankruptcy event | 273-d |
| Remedy | 273-d |
| **BIA – Transfers at undervalue (s. 96 BIA) Required Elements:** | 273-d |
| General | 274-a |
| Arm’s length transaction | 274-a |
| Non-Arm’s length transaction | 274-a |
| “arm’s length” | 274-a |
| Fraudulent intent | 274-b |
| Consideration conspicuously less fair than Fair Market Value | 274-b |
| Remedy | 275-c |
| **BIA – Payment of dividend or redemption of shares:** | 275-c |
| Required Elements (s. 101 BIA) | 275-c |
| Exemptions | 275-d |
| Remedy | 275-d |
| **Bulk Sales Act:** | 275-d |
| Application | 275-d |
| Required Elements | 275-d |
| Compliance, Waiver or Exemption | 276-a |
| Compliance with Act:  Step1: Delivery of statement of  trade creditors  Step 2: Completion of sale  Step 3: Post-closing filing | 276-a |
| Judicial Exemption Order | 277-c |
| Remedies | 277-c |
| **Oppression remedy (OBCA s248(2)):** | 277-d |
| Required Elements | 277-d |
| Proper Parties | 277-d |
| Remedies | 277-d |
| CBCA Oppression Remedy | 278-a |
| Property and exempt property – Fraudulent Conveyances Act definition | 269-c |
| Badges (signs) of Fraud – Fraudulent Conveyances Act | 269-c |
| Consideration – good consideration – Fraudulent Conveyances Act | 269-d |
| **ASSIGNMENTS AND PREFERENCES ACT**  **Fraudulent Conveyances (s.4(1) APA):** | 270-b |
| Required elements | 270-b |
| Exemptions | 270-b |
| Proper Parties | 270-a |
| Unjust Preferences (s.4(2) APA) | 271-c |
| Required elements | 271-c |
| 60-day presumption | 271-c |
| Intent and concurrent intent | 271-d |
| Exemptions | 271-d |
| Proper parties | 271-d |
| Remedy | 272-a |
| Limitation Periods | 272-a |
| **BANKRUPTCY – ASSIGNMENTS AND PREFERENCES ACT**  **Fraudulent Conveyances (s.4(1) APA):** | 270-c |
| Required elements | 270-c |
| Exemptions | 270-b |
| Proper Parties | 271-d |
| **Assignments and Preferences Act:** | 271-c |
| Unjust Preferences (s.4(2) APA) | 271-c |
| Required elements | 270-b |
| 60-day presumption | 271-c |
| Intent and concurrent intent | 271-d |
| Exemptions | 270-b, 271-d |
| Proper parties | 271-d |
| Remedy | 272-a |
| Limitation Periods | 272-a |
| Assignments and Preferences Act and Fraudulent Conveyance Act – Difference between | 270-b |
| Commercial insolvency – the Assignment and Preferences Act | 270-b |
| Fraudulent conveyance – difference b/w FCA and APA | 270-b |
| Fraudulent Conveyance Act and Assignments and Preferences Act – Difference between | 270-b |
| Insolvency – legal and commercial under the Assignments and Preferences Act | 270-b |
| Legal insolvency – the Assignment and Preference Act | 270-b |
| Preferences | 271-c |
| Preferences – Unjust Preferences under APA (s.4(2)) | 271-c |
| Preferences – Preferences under BIA (s.95) | 272-a |
| **UNJUST PREFERENCES – ASSIGNMENTS AND PREFERENCES ACT**  **Fraudulent Conveyances (s.4(1) APA):** | 270-b |
| Required elements | 270-b |
| Exemptions | 270-b |
| Proper Parties | 270-a |
| Unjust Preferences (s.4(2) APA) | 271-c |
| Required elements | 271-c |
| 60-day presumption | 271-c |
| Intent and concurrent intent | 271-d |
| Exemptions | 271-d |
| Proper parties | 271-d |
| Remedy | 272-a |
| Limitation Periods | 272-a |
| **ARM’S LENGTH – BIA** | 272-b |
| Preferences | 272-a |
| Transfers at undervalue | 273-d |
| **BANKRUPTCY AND INSOLVENCY ACT – ARM’S LENGTH** | 272-b |
| Preferences | 272-b |
| Transfers at undervalue | 274-a |
| **BANKRUPTCY – ARM’S LENGTH** | 272-a |
| Preferences | 272-a |
| Transfers at undervalue | 274-a |
| **ARM’S LENGTH TRANSACTIONS – BIA** | 272-b |
| Preferences | 272-a |
| Transfers at undervalue | 274-a |
| **BANKRUPTCY– PREFERENCES UNDER THE BIA (S.95)**  Required elements | 272-a |
| Review period | 272-b |
| “insolvent person” | 272-b |
| “arm’s length” | 272-b |
| S.95(2) presumption on intent | 273-a |
| Initial bankruptcy event | 273-d |
| Remedy | 273-d |
| **BIA – PREFERENCES UNDER THE BIA (S.95)**  Required elements | 272-a |
| Review period | 272-b |
| “insolvent person” | 272-b |
| “arm’s length” | 272-b |
| S.95(2) presumption on intent | 273-a |
| Initial bankruptcy event | 273-d |
| Remedy | 273-d |
| Insolvent person – BIA definition | 272-b |
| Bankruptcy – Insolvent person | 272-b |
| **NON-ARM’S LENGTH TRANSACTIONS – BIA** | 272-b |
| Preferences | 272-b |
| Transfers at undervalue | 274-a |
| **BIA – NON-ARM’S LENGTH TRANSACTIONS** | 272-b |
| Preferences | 272-b |
| Transfers at undervalue | 274-a |
| **BANKRUPTCY – NON-ARM’S LENGTH TRANSACTIONS – BIA** | 272-b |
| Preferences | 272-b |
| Transfers at undervalue | 274-a |
| **PREFERENCES UNDER THE BIA (S.95)** | 272-a |
| Required elements | 272-a |
| Review period | 272-b |
| “insolvent person” | 272-b |
| “arm’s length” | 272-b |
| S.95(2) presumption on intent | 273-c |
| Initial bankruptcy event | 273-d |
| Remedy | 273-d |
| **FRAUDULENT PREFERENCES UNDER THE BIA (S.95)** | 272-a |
| Required elements | 272-a |
| Review period | 272-b |
| “insolvent person” | 272-b |
| “arm’s length” | 272-b |
| .95(2) presumption on intent | 273-c |
| Initial bankruptcy event | 273-d |
| Remedy | 273-d |
| **FRAUDULENT PREFERENCES UNDER THE APA(S.95)** | 271-c |
| Required elements | 270-b |
| 60-day presumption | 271-c |
| Intent and concurrent intent | 271-d |
| Exemptions | 271-d |
| Proper parties | 271-d |
| Remedy | 272-a |
| Limitation Periods | 272-a |
| **BANKRUPTCY – PREFERENCES UNDER THE APA(S.95)** | 271-c |
| Required elements | 271-c |
| 60-day presumption | 271-c |
| Intent and concurrent intent | 271-d |
| Exemptions | 271-d |
| Proper parties | 271-d |
| Remedy | 272-a |
| Limitation Periods | 272-a |
| Related Person – BIA definition | 272-b |
| BIA definition – Related Person | 272-b |
| Unjust Preferences under the BIA – see Preferences under the BIA (s.95) | 272-a |
| **TRANSFERS AT UNDERVALUE (S. 96 BIA)** | 273-d |
| **Required Elements:** | 274-a |
| General | 274-a |
| Arm’s length transaction | 274-a |
| Non-Arm’s length transaction | 274-a |
| “arm’s length” | 274-a |
| Fraudulent intent | 274-b |
| Consideration conspicuously less fair than Fair Market Value | 274-b |
| Remedy | 275-c |
| **BANKRUPTCY – TRANSFERS AT UNDERVALUE (S. 96 BIA)** | 273-d |
| **Required Elements:** | 274-a |
| General | 274-a |
| Arm’s length transaction | 274-a |
| Non-Arm’s length transaction | 274-a |
| “arm’s length” | 274-a |
| Fraudulent intent | 274-b |
| Consideration conspicuously less fair than Fair Market Value | 274-b |
| Remedy | 275-c |
| Person privy to transfer | 275-c |
| **BIA – TRANSFERS AT UNDERVALUE (S. 96 BIA)** | 273-d |
| **Required Elements:** | 274-a |
| Required Elements – General | 274-a |
| Required Elements – Arm’s length transaction | 274-a |
| Required Elements – Non-Arm’s length transaction | 274-a |
| “arm’s length” | 274-a |
| Fraudulent intent | 274-b |
| Consideration conspicuously less fair than Fair Market Value | 274-b |
| Remedy | 275-c |
| Person privy to transfer | 275-c |
| Date of initial bankruptcy – BIA | 273-d |
| Bankruptcy – Date of initial bankruptcy | 273-d |
| Initial bankruptcy date - BIA | 273-d |
| Reviewable transaction – BIA   * See transfers at undervalue | 273-d  273-d |
| Consideration below market value – BIA | 274-b |
| Person privy to transfer – BIA transfers at undervalue | 275-c |
| Privy to transfer – BIA transfers at undervalue | 275-c |
| **BIA – PAYMENT OF DIVIDEND OR REDEMPTION OF SHARES** | 275-c |
| Required elements | 275-c |
| Exemptions | 275-d |
| Remedy | 275-d |
| **BANKRUPTCY – PAYMENT OF DIVIDEND OR REDEMPTION OF SHARES** | 275-c |
| Required elements |  |
| Exemptions | 275-d |
| Remedy | 275-d |
| **BULK SALES ACT** |  |
| Application | 275-d |
| Required Elements | 275-d |
| Compliance, waiver, or exemption | 276-a |
| Compliance with the Bulk Sales Act  Step 1: Delivery of statement of trade creditors  Step 2: Completion of sale  Step 3: Post closing filings | 276-a-b |
| Judicial exemption order | 277-c |
| Remedies | 277-c |
| **BANKRUPTCY – BULK SALES ACT** | 275-d |
| Application | 275-d |
| Required Elements | 275-d |
| Compliance, waiver or exemption | 276-a |
| Compliance with Bulk Sales Act  Step 1: Delivery of statement of trade creditors  Step 2: Completion of sale  Step 3: Post-closing filings | 276-a-b |
| Judicial exemption order | 277-c |
| **PAYMENT OF DIVIDEND OR REDEMPTION OF SHARES – BIA** | 275-c |
| Required elements | 275-c |
| Exemptions | 275-d |
| Remedy | 275-d |
| **OPPRESSION REMEDY – UNSECURED CREDITORS** |  |
| Required elements | 277-d |
| Proper parties (“complainant”) | 277-d |
| Remedies | 277-d |
| Oppression remedy under the CBCA | 278-a |
| **BANKRUPTCY – OPPRESSION REMEDY – UNSECURED CREDITORS** |  |
| Required elements | 277-d |
| Proper parties (“complainant”) | 277-d |
| Remedies | 277-d |
| Oppression remedy under the CBCA | 278-a |
| Transition Rules- BIA, CCAA | 279-c |
| **PRIORITIES** | 279-c |
| PPSA priorities | 279-c |
| Equipment leases | 283-a |
| Execution Creditors | 284-b |
| Creditors – PPSA security | 279-c |
| Reservation of title – PPSA | 279-d |
| Title/Ownership – Relevance w/ Security | 279-d |
| Creditors – Non-PPSA Security | 279-a |
| **CREDITORS – PRIORITY – PPSA** |  |
| deemed trusts | 280-b |
| First to attach | 280-b |
| first to perfect | 280-b |
| First to Register rule | 280-a |
| PRIORITY – PPSA |  |
| First to attach | 280-b |
| first to perfect | 280-b |
| First to Register rule | 280-a |
| Creditors – Priority – unperfected security interests – PPSA | 280-b |
| Creditors – Priority of secured creditors – PPSA | 280-a |
| Priority – unperfected security interests – PPSA | 280-d |
| Priority of secured creditors – PPSA | 280-a |
| Deemed Trusts – Priorities – PPSA | 280-a |
| Priorities – Deemed Trusts | 280-b |
| First to Attach rule – priorities – PPSA | 280-b |
| First to Perfect rule – priorities – PPSA | 280-b |
| First to Register rule – priorities – PPSA | 280-a |
| General priority rules – PPSA | 280-a |
| Non-PPSA Security | 280-a |
| PPSA – Relevance of Title/Ownership | 279-d |
| **PPSA PRIORITIES** |  |
| Bank Act security priority | 283-d |
| Equipment leases | 284-a |
| Execution Creditors | 284-b |
| “First to Register” rule | 280-a |
| “First to Perfect” rule | 280-b |
| “First to Attach” rule | 280-b |
| Deemed trusts | 280-b |
| Purchase money security interest (PMSI) | 281-c |
| Special Priority Rules for Fixtures | 282-a |
| Special Priority Rules for Accessions | 282-b |
| Special Priority Rules for Investment Property | 283-c |
| Unperfected security interests | 280-b |
| **SECURITY – PRIORITIES** |  |
| Bank Act security priority | 283-d |
| Equipment leases | 284-a |
| Execution Creditors | 284-b |
| “First to Register” rule | 280-a |
| “First to Perfect” rule | 280-b |
| “First to Attach” rule | 280-b |
| Deemed trusts | 280-b |
| Purchase money security interest (PMSI) | 281-c |
| Special Priority Rules for Fixtures | 282-a |
| Special Priority Rules for Accessions | 282-b |
| Special Priority Rules for Investment Property | 283-c |
| Unperfected security interests | 280-b |
| **Loan – PRIORITIES** |  |
| Bank Act security priority | 283-d |
| Equipment leases | 284-a |
| Execution Creditors | 284-b |
| “First to Register” rule | 280-a |
| “First to Perfect” rule | 280-b |
| “First to Attach” rule | 280-b |
| Deemed trusts | 280-b |
| Purchase money security interest (PMSI) | 281-c |
| Special Priority Rules for Fixtures | 282-a |
| Special Priority Rules for Accessions | 282-b |
| Special Priority Rules for Investment Property | 283-c |
| **PRIORITY – SPECIAL RULES** |  |
| Fixtures | 282-a |
| Accessions | 282-b |
| Investment Property | 283-c |
| Deemed trusts | 280-b |
| Bank Act Security | 283-d |
| Equipment Leases | 284-a |
| Execution Creditors | 284-b |
| **SECURITY – PRIORITY – SPECIAL RULES** |  |
| Fixtures | 282-a |
| Accessions | 282-b |
| Investment Property | 283-c |
| Deemed trusts | 280-b |
| Bank Act Security | 283-d |
| Equipment Leases | 284-a |
| Execution Creditors | 284-b |
| **LOAN – PRIORITY – SPECIAL RULES** |  |
| Fixtures | 282-a |
| Accessions | 282-b |
| Investment Property | 283-c |
| Deemed trusts | 280-b |
| Bank Act Security | 283-d |
| Equipment Leases | 284-a |
| Execution Creditors | 284-b |
| **SECURED CREDITOR PRIORITIES** | 280-a |
| PPSA priorities | 280-a |
| Equipment leases | 284-a |
| Execution Creditors | 284-b |
| Unperfected security interests – priorities – PPSA | 280-b |
| **CREDITOR – PRIORITIES** | 279-c |
| PPSA priorities | 279-c |
| Equipment leases | 284-a |
| Execution Creditors | 284-b |
| Creditors – Priority – PPSA – PMSI (Purchase-Money Security Interest) | 281-c |
| PMSI (Purchase-Money Security Interest) – priorities – PPSA | 281-c |
| Purchase Money Security Interest (PMSI) – Priorities – PPSA | 281-c |
| Priority – PMSI | 281-c |
| Accessions – priorities – PPSA | 282-b |
| Creditors – Priority – PPSA - accessions | 282-b |
| Creditors – Priority – PPSA - investment property | 283-c |
| Creditors – Priority – PPSA – Fixtures | 282-a |
| Fixtures – priorities – PPSA | 282-a |
| Investment property – PPSA definition | 283-c |
| Investment property – priorities – PPSA | 283-c |
| Bank Act security – priorities – PPSA | 283-d |
| Control vs non-control of investment property – priority – PPSA | 283-c |
| Creditors – Priority – equipment leases | 284-a |
| Creditors – Priority – PPSA – Bank Act Security | 283-d |
| Equipment Leases – Secured Creditor Priorities – PPSA | 284-a |
| Financing Lease and True Lease –  definitions – PPSA | 284-a |
| Leases – PPSA – true lease and financing lease definitions | 284-a |
| Security – Priorities – true lease and financing lease definitions | 284-a |
| Priority– Financing Lease and True Lease | 284-a |
| Protected purchaser – definition – investment property – priority – PPSA | 283-c |
| True lease and financing lease definitions – PPSA | 284-a |
| PPSA – True lease and financing lease definitions | 284-a |
| Priority – PPSA – True lease and financing lease definitions | 284-a |
| Clearance Certificate (PST) – Deemed trusts and statutory liens | 285-c |
| Creditors – Deemed trust and statutory liens | 285-c |
| Creditors – priority - Execution creditors | 284-b |
| **DEEMED TRUSTS AND STATUTORY LIENS** | 285-c |
| **Effect of bankruptcy:** | 285-c |
| Reversal of Priorities for Crown claims | 285-d |
| Exemption for employee source deductions | 286-a |
| Securing Crown claims (how secured) | 286-a |
| PST clearance certificate | 285-c |
| Types of statutory liens and deemed trusts | 285-c |
| **PRIORITY – DEEMED TRUSTS AND STATUTORY LIENS** | 285-c |
| Effect of bankruptcy | 285-d |
| Reversal of Priorities for Crown claims | 285-d |
| Exemption for employee source deductions | 286-a |
| Securing Crown claims (how secured) | 286-a |
| PST clearance certificate | 285-c |
| Types of statutory liens and deemed trusts | 285-c |
| **SECURITY – PRIORITY – DEEMED TRUSTS AND STATUTORY LIENS** | 285-c |
| Effect of bankruptcy | 285-d |
| Reversal of Priorities for Crown claims | 285-d |
| Exemption for employee source deductions | 286-a |
| Securing Crown claims (how secured) | 286-a |
| PST clearance certificate | 285-c |
| Types of statutory liens and deemed trusts | 285-c |
| Execution creditors – Priority | 284-c |
| Financing lease and true lease – relevance of distinction – outside PPSA | 284-a |
| Financing lease and true lease – relevance of distinction - PPSA | 284-a |
| Lease for term greater than 1 year – PPSA – secured creditor priorities | 284-a |
| Lease for term greater than 1 year – where PPSA will not apply – secured creditor priorities | 284-b |
| Leases – outside PPSA – relevance of distinction between true lease and financing lease | 284-c |
| Leases – PPSA – relevance of distinction between true lease and financing lease | 284-a/b |
| PST Clearance Certificates | 285-c |
| Priority – PST Clearance Certificates | 285-c |
| **STATUTORY LIENS AND DEEMED TRUSTS** | 285-c |
| Effect of bankruptcy | 285-d |
| Reversal of Priorities for Crown claims | 285-d |
| Exemption for employee source deductions | 286-a |
| Securing Crown claims (how secured) | 286-a |
| PST clearance certificate | 285-c |
| Types of statutory liens and deemed trusts | 285-c |
| True lease and financing lease – relevance of distinction – outside PPSA | 284-a |
| True lease and financing lease – relevance of distinction - PPSA | 284-a |
| Century Services v Canada AG – reversal of priorities for crown claims - bankruptcy | 285-d |
| Creditors – Reversal of priorities for Crown claims | 285-d |
| Effect of bankruptcy on statutory liens and deemed trusts | 285-c |
| Reversal of priorities for crown claims – Effect of bankruptcy – statutory liens and deemed trusts | 285-d |
| Types of statutory liens and deemed trusts | 285-c |
| Creditors – Wage priority claims | 286-b |
| Crown claims – how considered secured – BIA | 286-a |
| Priorities – Wage Priority Claims | 286-b |
| Unpaid wage priority – bankruptcy/receivership | 286-b |
| Wage Priority Claims – Bankrupt/Receivership | 286-b |
| Creditors – Pension Contribution Claims | 287-c |
| Creditors – Underfunded pension deficiency claims | 287-d |
| Current assets – Wage priority claims – BIA | 287-c |
| Wage priority claims – current assets | 287-c |
| Wage priority claims – priority | 287-c |
| Pension Contribution Claims Priority | 287-d |
| Priorities – Pension Contribution Claims | 287-c |
| Priorities – underfunded pension deficiency claims | 287-d |
| Underfunded pension deficiency claims – priority | 287-d |
| Pension – Underfunded pension deficiency claims – priority | 287-d |
| Unpaid wage priority – applicable to CCAA proceedings | 286-b |
| Wage priority claims – applicable to CCAA proceedings | 286-b |
| Priority – Unpaid wage priority | 286-b |
| CCAA – Wage priority claims | 286-b |
| **CREDITORS** |  |
| Commercial Tenancies Act – landlord rights of distress | 288-b |
| Landlord – termination of leases | 288-b |
| landlord rights of distress | 287-d  288-a |
| Pension contribution claims – wind-up of defined benefit pension plan – deemed trust – Pension Benefits Act | 287-d |
| Reversal of priorities of landlord’s right of distress | 288-b |
| Distress – Right of Landlord | 287-d, 288-a |
| Effect of bankruptcy on landlord rights/distress | 288-a-b |
| Landlord – creditor – effect of bankruptcy | 288-b |
| Landlord – creditor – termination of leases | 288-b |
| **LANDLORD PRIORITIES/RIGHTS** | 287-d, 288-a |
| Right of distress | 287-d, 288-a |
| Termination of leases | 288-b |
| Effect of bankruptcy | 288-b |
| Effect of bankruptcy – Reversal of priority of right to distress | 288-b |
| Effect of bankruptcy – Impact on right to terminate lease | 289-c |
| **BANKRUPTCY – LANDLORD PRIORITIES/RIGHTS** | 287-d, 288-a |
| Right of distress | 287-d, 288-a |
| Termination of leases | 288-b |
| Effect of bankruptcy | 288-b |
| Effect of bankruptcy – Reversal of priority of right to distress | 288-b |
| Effect of bankruptcy – Impact on right to terminate lease | 289-c |
| **PRIORITIES – LANDLORD PRIORITIES/RIGHTS** | 287-d, 288-a |
| Right of distress | 287-d, 288-a |
| Termination of leases | 288-b |
| Effect of bankruptcy | 288-b |
| Effect of bankruptcy – Reversal of priority of right to distress | 288-b |
| Effect of bankruptcy – Impact on right to terminate lease | 289-c |
| Pensions Benefits Act - defined benefit pension plan – deemed trust – underfunded pension deficiency claims | 287-d |
| Right of Distress – landlords - creditors | 288-a |
| Termination of leases – landlord – creditors | 288-b |
| Termination of leases – landlord – creditors –bankruptcy | 289-c |
| Right of Distress – landlords – creditors –bankruptcy | 288-a |
| Wind-up of defined benefit pension plan – deemed trust – Pension Benefits Act – underfunded pension deficiency claims | 287-d |
| **CHANGING PRIORITIES** | 289-c |
| Correcting Errors/Re-perfection | 290-b |
| Inter-Creditor Agreements | 289-d |
| Implied Subordination | 290-a |
| Perfection by repossession | 291-c |
| Priority/Subordination Agreements | 289-d |
| Strategic bankruptcy | 291-d |
| Commercial Tenancies Act – impact of bankruptcy on landlord right to terminate lease | 289-c |
| **PRIORITIES – CHANGING** | 289-c |
| Correcting Errors/Re-perfection | 290-b |
| Inter-Creditor Agreements | 289-d |
| Implied Subordination | 290-a |
| Perfection by repossession | 291-c |
| Priority/Subordination Agreements | 289-d |
| Strategic bankruptcy | 291-d |
| **CREDITORS – CHANGING PRIORITIES** | 289-c |
| Correcting Errors/Re-perfection | 290-b |
| Inter-Creditor Agreements | 289-d |
| Implied Subordination | 290-a |
| Perfection by repossession | 291-c |
| Priority/Subordination Agreements | 289-c |
| Strategic bankruptcy | 291-d |
| Creditors – Commercial Tenancies Act – impact of bankruptcy on landlord right to terminate lease | 289-c |
| **CREDITORS** |  |
| Inter-creditor Agreement | 289-d |
| Priority Agreements | 289-d |
| Subordination agreement | 289-d |
| Inter-creditor agreement – changing priorities | 289-d |
| **PPSA – CREDITORS** |  |
| Changing priorities | 298-c |
| Changing priorities – Correcting Errors/Re-perfection | 290-b |
| Changing priorities – Inter-Creditor Agreements | 289-d |
| **PPSA – CREDITORS – CHANGING PRIORITIES** |  |
| Implied Subordination | 290-a |
| Perfection by repossession | 291-c |
| Priority/Subordination Agreements | 289-d |
| Strategic bankruptcy | 291-d |
| Priority Agreements – changing priorities | 289-c |
| Subordination agreement – changing priorities | 289-d |
| Correcting errors – creditor priorities | 290-b |
| Creditors – Correcting Errors and Re-perfecting | 290-b |
| Creditors – Implied subordination | 290-a |
| Implied subordination - creditors | 290-a |
| Permitted encumbrances – implied subordination – creditors | 290-a |
| Re-perfection of security interests | 290-b |
| Subordination – implied – creditors | 290-a |
| Bankruptcy – Strategic Bankruptcy – changing priorities | 291-d |
| Correcting errors – PPSA financial statements | 290-b |
| Creditors – Perfection by Repossession - PPSA | 291-c |
| Creditors – Strategic Bankruptcy – changing priorities | 291-d |
| Error correction (PPSA financial statements) | 290-b |
| Perfection by repossession – creditors - PPSA | 291-c |
| Strategic bankruptcy – changing priorities | 291-d |
| Articles – liens – RLSA | 292-a |
| **CREDITORS – ENFORCING PRIORITY** | 291-d |
| Determination of priorities | 291-d |
| Judicial determination | 292-a |
| Creditors – Liens - Repair and Storage Liens Act | 292-a |
| Creditors – Priority – enforcement | 291-d |
| Creditors – Repairers | 292-a |
| Creditors – Storers | 292-b |
| **ENFORCEMENT OF PRIORITIES** | 291-d |
| Determination of priorities | 291-d |
| Judicial determination of priority | 292-a |
| Liens – Repairer/Storer (RSLA) | 292-a |
| PPSA – enforcement of priorities | 291-d |
| **PRIORITIES – ENFORCEMENT** | 291-d |
| Determination of priorities | 291-d |
| Judicial determination of priority | 292-a |
| Liens – Repairer/Storer (RSLA) | 292-a |
| PPSA – enforcement of priorities | 291 |
| **RSLA – PRIORITIES** | 291-d |
| “Articles” definition | 292-b |
| Non-Possessory Lien | 293-c |
| Overlap with Consumer Protection Act | 292-b |
| Possessory Lien | 292-b |
| “Repairers” and “repairs” definition | 292-a |
| “Storers” definition | 292-b |
| Treatment in bankruptcy | 293-d |
| **PRIORITIES – RSLA** | 292-a |
| “Articles” definition | 292-b |
| Non-Possessory Lien | 293-c |
| Overlap with Consumer Protection Act | 292-b |
| Possessory Lien | 292-b |
| “Repairers” and “repairs” definition | 292-a |
| “Storers” definition | 292-b |
| RS Priorities – RSLA Treatment in bankruptcy | 293-d |
| Storers – liens – RLSA | 292-b |
| Bankruptcy– liens – RLSA | 293-d |
| **CREDITORS – ENFORCEMENT OF SECURITY** |  |
| 6 steps | 293-d |
| Factors for creditor to consider | 294-a |
| Demand for repayment | 294-a |
| Interim receivers | 295-d |
| Section 243 receivers | 296-a |
| Taking possession | 296-a |
| Foreclosure | 296-b, 297-c |
| Receivership | 296-b |
| Enforcement of Bank Act security | 305-d |
| Enforcement of Mortgages Act security | 305-d |
| Creditors – Lien claimant – non-possessory - RLSA | 293-c |
| Creditors – lien claimant – possessory - RLSA | 292-d |
| Creditors – Non-Possessory Liens | 293-c |
| **ENFORCEMENT OF SECURITY** |  |
| 6 steps | 293-d |
| Factors for creditor to consider | 294-a |
| Demand for repayment | 294-a |
| Interim receivers | 295-d |
| s. 243 receivers | 296-a |
| taking possession | 296-a |
| foreclosure | 296-b |
| receivership | 296-b |
| enforcement of Bank Act security | 305-d |
| Enforcement of Security – enforcement of Mortgages Act security | 305-d |
| **NON-POSSESSORY LIEN – RSLA** | 293-c |
| Amount of lien | 293-c |
| Effect of Bankruptcy | 293-d |
| Priority | 293-c |
| Requirements | 293-c |
| Possessory Lien – Effect of Bankruptcy – Priority – RLSA | 293-d |
| Possessory Lien – Priority – RSLA | 292-b |
| Priorities – RLSA – Possessory and Non-Possessory Liens | 292-b, 293-c |
| Enforcement of Security – 6 steps | 293-d |
| **SECURITY – ENFORCEMENT OF –** |  |
| Factors for creditor to consider | 294-a |
| Security – Enforcement of– Demand for repayment | 294-a |
| Interim receivers | 295-d |
| 243 receivers | 296-a |
| taking possession | 296-a |
| foreclosure | 296-b |
| receivership | 297-c |
| enforcement of Bank Act security | 305-d |
| enforcement of Mortgages Act security | 305-d |
| **BANKRUPTCY – SECURITY – ENFORCEMENT OF –** |  |
| Factors for creditor to consider | 294-a |
| Demand for repayment | 294-a |
| Interim receivers | 295-d |
| 243 receivers | 296-a |
| taking possession | 296-a |
| foreclosure | 296-b |
| receivership | 297-c |
| enforcement of Bank Act security | 305-d |
| enforcement of Mortgages Act security | 305-d |
| Six steps for enforcement of security interest | 293-d |
| BIA s. 244 Notice – Enforcing security | 294-b |
| Bankruptcy and Insolvency Act – s244 Notice – Enforcing security | 294-b |
| **CREDITORS – DEMAND FOR REPAYMENT OF THE LOAN** | 294-a |
| Notice requirements | 294-b |
| Reasonable notice | 294-a |
| Interim receivers | 295-d |
| Section 243 receivers | 296-a |
| Creditors – s. 244 BIA Notice Requirement (Demand for Repayment) | 294-b |
| **DEMAND FOR REPAYMENT OF THE LOAN** | 294-a |
| Notice requirements | 294-b |
| Reasonable notice | 294-a |
| Interim receivers | 295-d |
| Section 243 receivers | 296-a |
| **ENFORCING SECURITY – NOTICE** | 294-a |
| common law reasonable notice | 294-a |
| s. 244 BIA notice | 294-b |
| contractual notice periods | 295-c |
| reasonable notice | 294-a |
| **NOTICE – ENFORCING SECURITY** | 293-d |
| common law reasonable notice | 294-a |
| s. 244 BIA notice | 294-b |
| contractual notice periods | 295-c |
| reasonable notice | 294-a |
| **SECURITY – NOTICE – ENFORCING SECURITY** | 294-a |
| common law reasonable notice | 294-a |
| s. 244 BIA notice | 294-b |
| contractual notice periods | 295-c |
| reasonable notice (s. 244 generally satisfies common law but not always) | 295-c |
| Bankruptcy – Interim Receiver (s.47: secured creditor appointment to enforce security) | 295-d |
| **CREDITORS – INTERIM RECEIVERS** | 295-d |
| Interim receivers s.47(1) BIA | 295-d |
| s. 243 BIA receivers | 296-a |
| **ENFORCEMENT OF SECURITY – INTERIM RECEIVERS** | 295-d |
| Interim receivers s.47(1) BIA | 295-d |
| s. 243 BIA receivers | 296-a |
| **INTERIM RECEIVER – S.47(1) BIA (SECURED CREDITOR ENFORCING SECURITY)** | 295-d |
| pre-conditions to appointment | 295-d |
| powers of the interim receiver | 295-d |
| Reasonable notice – enforcement of security | 295-c |
| Receivers – interim receivers s.47(1) BIA – enforcement of security | 295-d |
| Security – enforcement – interim receivers | 295-d |
| Bankruptcy – s. 243 BIA receiver | 296-a |
| Creditors – Self Help Remedies – enforcement of security | 296-a |
| Security – Self Help Remedies – enforcement of security | 296-a |
| Creditors – taking possession – enforcement of security  (See “Possession (taking of)”) | 296-a |
| **ENFORCEMENT OF SECURITY – TAKING POSSESSION** |  |
| Bailiff/Agent | 296-b |
| Foreclosure | 296-b |
| Interim order for possession | 296-b |
| Means of seizure | 296-a |
| Private Receivership | 297-c |
| Right of seizure (s.62(a) PPSA) | 296-a |
| “Self-help” | 296-a |
| Security – taking possession  (See “Possession (taking of)”) | 296-a |
| **SECURITY – ENFORCEMENT OF – TAKING POSSESSION** |  |
| Bailiff/Agent | 296-b |
| Foreclosure | 296-b |
| Interim order for possession | 296-b |
| Means of seizure | 296-a |
| Private Receivership | 297-c |
| Right of seizure (s.62(a) PPSA | 296-a |
| “Self-help” | 296-a |
| **TAKING POSSESSION – ENFORCEMENT OF SECURITY** |  |
| Bailiff/Agent | 296-b |
| Foreclosure | 296-b |
| Interim order for possession | 296-b |
| Means of seizure | 296-a |
| **TAKING POSSESSION – ENFORCEMENT OF SECURITY** |  |
| Private Receivership | 297-c |
| Right of seizure (s.62(a) PPSA) | 296-a |
| “Self-help” | 296-a |
| Right of seizure – secured creditors – enforcement of security | 296-a |
| PPSA S62(1) – right of seizure – secured creditors – enforcement of security | 296-a |
| Security interest – enforcement – taking possession  (See “Possession (taking of)”) | 296-a |
| Seizure of collateral (means) – secured creditors – enforcement of security | 296-a |
| Self help remedies – secured creditor enforcement of security | 296-a |
| Accessions and fixtures – private receivership – special notice requirements – duties under PPSA | 299-c |
| Agent/Bailiff – taking possession of collateral – enforcement of security | 296-b |
| Appointment letter – private receiverships | 297-c |
| Bailiff or agent – taking possession of collateral – enforcement of security | 296-b |
| Consumer goods – PPSA definition – foreclosure | 297-c |
| **CREDITORS** |  |
| Foreclosure – PPSA s.65 | 297-c |
| Private Receiverships | 297-c |
| Court Receivership | 301-c |
| Receivership | 297-c |
| **ENFORCEMENT OF SECURITY** |  |
| foreclosure – PPSA s.65 | 296-b |
| receiverships | 296-b, 297-c |
| receiverships – Private receivership (See “Private Receivership) | 297-c |
| receiverships – Court receiverships (See “Court Receivership”) | 301-c |
| Foreclosure – consumer goods – PPSA s.65(1) | 297-c |
| Security – Foreclosure – PPSA s.65(1) | 296-b. 297-c |
| Security – Objections – foreclosure – PPSA s.65 | 297-c |
| Foreclosure – enforcement of security - PPSA s.65 | 296-b. 297-c |
| Foreclosure – objections – PPSA s.65 | 297-c |
| Interim order for possession – enforcement of security | 296-b |
| Objections – foreclosure – PPSA s.65 | 297-c |
| PPSA s. 65 – Foreclosure | 297-c |
| **PRIVATE RECEIVERSHIPS** | 297-c |
| Powers | 297-c |
| Appointment Letter | 297-c |
| Indemnity of Receiver | 297-d |
| Court Directions | 300-b |
| Review Powers of Court | 301-c |
| **SECURITY – PRIVATE RECEIVERSHIPS** | 297-c |
| Powers | 297-c |
| Appointment Letter | 297-c |
| Indemnity of Receiver | 297-d |
| Court Directions | 300-b |
| Review Powers of Court | 301-c |
| **RECEIVERSHIP – PRIVATE** | 297-c |
| Powers | 297-c |
| Appointment Letter | 297-c |
| Indemnity of Receiver | 297-d |
| Court Directions | 301-c |
| Review Powers of Court | 301-c |
| Receivership | 297-c |
| Receivership – Private receivership (See “Private Receivership) | 297-c |
| Receivership – Court receiverships (See “Court Receivership”) | 301-c |
| Commercial reasonableness – private receivership – duties under PPSA | 298-a |
| Duties of secured creditors and receivers in possession – private receivership | 297-d |
| Fair market value – commercial reasonableness – private receivership – duties under PPSA | 298-a |
| Indemnity of receiver – private receiverships | 297-d |
| No contracting out – private receivership – duties under PPSA | 297-d |
| Possession – private receivership – duties of secured creditors and receivers   * (See “PRIVATE RECEIVERSHIP – DUTIES OF A SECURED CREDITOR / RECEIVER IN POSSESSION – PPSA AND BIA”) | 297-d |
| PPSA – Possession – Private Receivership - Duties of a secured creditor/receiver   * (See “PRIVATE RECEIVERSHIP – DUTIES OF A SECURED CREDITOR / RECEIVER IN POSSESSION – PPSA AND BIA”) | 297-d |
| **PRIVATE RECEIVERSHIP – POSSESSION PPSA AND BIA – DUTIES UNDER THE PPSA** | 297-d |
| Reasonable care | 297-d |
| No contracting out/waiver | 297-d |
| Commercially reasonable manner | 298-a |
| Undertake reasonable repairs | 298-a |
| Notice of disposition of colllateral | 298-b |
| Rules for fixtures and accessions | 299-c |
| Consequence of non compliance with notice requirements | 299-c |
| Delay of disposition | 299-d |
| Purchase by secured creditor | 299-d |
| Duty to carry on business | 299-d |
| **PRIVATE RECEIVERSHIP – POSSESSION PPSA AND BIA – DUTIES UNDER THE BIA** | 299-d |
| Duties under the BIA – “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Duties under the BIA – Reporting obligations | 300-a |
| Duties under the BIA – Reporting obligations – Notice | 300-a |
| Duties under the BIA – Reporting obligations – Notice – Receiver Reports | 300-a |
| **SECURITY – PRIVATE RECEIVERSHIP – POSSESSION PPSA AND BIA – DUTIES UNDER THE PPSA** |  |
| Reasonable care | 297-d |
| No contracting out/waiver | 297-d |
| Commercially reasonable manner | 298-a |
| Undertake reasonable repairs | 298-a |
| Notice of disposition of collateral | 298-b |
| Rules for fixtures and accessions | 299-c |
| Consequence of non compliance with notice requirements | 299-c |
| Delay of disposition | 299-d |
| Purchase by secured creditor | 299-d |
| Duty to carry on business | 299-d |
| **SECURITY – PRIVATE RECEIVERSHIP – POSSESSION PPSA AND BIA – DUTIES UNDER THE BIA** | 299-d |
| “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Reporting obligations | 300-a |
| Reporting obligations – Notice | 300-a |
| Reporting obligations – Notice – Receiver Reports | 300-a |
| Receivership – Private – possession PPSA and BIA – Duties under the PPSA |  |
| Reasonable care | 297-d |
| No contracting out/waiver | 297-d |
| Commercially reasonable manner | 298-a |
| Undertake reasonable repairs | 298-a |
| Notice of disposition | 298-b |
| Rules for fixtures and accessions | 299-c |
| Consequence of non compliance with notice requirements | 299-c |
| Delay of disposition | 299-d |
| Purchase by secured creditor | 299-d |
| Duty to carry on business | 299-d |
| **RECEIVERSHIP – PRIVATE – POSSESSION PPSA AND BIA – DUTIES UNDER THE BIA** | 299-d |
| “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Reporting obligations | 300-a |
| Reporting obligations – Notice | 300-a |
| Reporting obligations – Notice – Receiver Reports | 300-a |
| Reasonable care – private receivership – duties under PPSA | 297-d |
| Reasonable repairs – private receivership – duties under PPSA | 298-a |
| Requirements – reasonable repairs – private receivership – duties under PPSA | 298-a |
| **PPSA – RECEIVERSHIP – PRIVATE – POSSESSION – DUTIES UNDER THE PPSA** |  |
| Reasonable care | 297-d |
| No contracting out/waiver | 297-d |
| Commercially reasonable manner | 298-a |
| Undertake reasonable repairs | 298-a |
| Notice of disposition | 298-a |
| Rules for fixtures and accessions | 299-c |
| Consequence of non compliance with notice requirements | 299-c |
| Delay of disposition | 299-d |
| Purchase by secured creditor | 299-d |
| Duty to carry on business | 299-d |
| **BIA – RECEIVERSHIP – PRIVATE – POSSESSION – DUTIES UNDER THE BIA** | 299-d |
| “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Reporting obligations | 300-a |
| Reporting obligations – Notice | 300-a |
| Reporting obligations – Receiver Reports | 300-a |
| **SECURED CREDITORS – RECEIVERSHIP – PRIVATE – POSSESSION PPSA AND BIA – DUTIES UNDER THE PPSA** |  |
| Reasonable care | 297-d |
| No contracting out/waiver | 297-d |
| Commercially reasonable manner | 298-a |
| Undertake reasonable repairs | 298-a |
| Notice of disposition | 298-b |
| Rules for fixtures and accessions | 299-c |
| Consequence of non compliance with notice requirements | 299-c |
| Delay of disposition | 299-d |
| **SECURED CREDITORS – RECEIVERSHIP – PRIVATE – POSSESSION PPSA AND BIA** |  |
| **Duties under the PPSA:** |  |
| Purchase by secured creditor | 299-d |
| Duty to carry on business | 299-d |
| **Duties under the BIA:** | 299-d |
| “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Reporting obligations | 300-a |
| Reporting obligations – Notice | 300-a |
| Reporting obligations – Notice – Receiver Reports | 300-a |
| Bona fide purchaser for value – private receiver non-compliance with notice requirements | 299-c |
| Fixtures and accessions – private receivership – special notice requirements – duties under PPSA | 299-c |
| Accessions and fixtures – private receivership – special notice requirements – duties under PPSA | 299-c |
| **NOTICE OF DISPOSITION – PRIVATE RECEIVERSHIPS – DUTIES UNDER PPSA WHILE IN POSSESSION** |  |
| Who is entitled to receive notice | 298-b |
| Notice Period | 298-b |
| Content of Notice | 298-b |
| Waivers and exemptions from notice | 298-b |
| Special notice – fixtures and accession | 299-c |
| non-compliance with notice rules | 299-c |
| **PRIVATE RECEIVERSHIP – NOTICE OF DISPOSITION DUTIES UNDER PPSA WHILE IN POSSESSION** |  |
| Who is entitled to receive notice | 298-b |
| Notice Period | 298-b |
| Content of Notice | 298-b |
| Waivers and exemptions from notice | 290-b |
| Special notice – fixtures and accession | 299-c |
| non-compliance with notice rules | 299-c |
| **RECEIVERSHIP – PRIVATE – NOTICE OF DISPOSITION DUTIES UNDER PPSA WHILE IN POSSESSION** |  |
| Who is entitled to receive notice | 298-b |
| Notice Period | 298-b |
| Content of Notice | 298-b |
| Waivers and exemptions from notice | 298-b |
| Special notice – fixtures and accession | 299-c |
| non-compliance with notice rules | 299-c |
| **SECURITY – PRIVATE RECEIVERSHIP – NOTICE OF DISPOSITION DUTIES UNDER PPSA WHILE IN POSSESSION** |  |
| Who is entitled to receive notice | 298-b |
| Notice Period | 298-b |
| Content of Notice | 298-b |
| Waivers and exemptions from notice | 298-b |
| fixtures and accession | 299-c |
| non-compliance with notice rules | 299-c |
| Requirement to give notice of disposition – private receiverships – duties under PPSA | 298-b |
| Delay of disposition – private receivership – duties under the PPSA | 299-d |
| **DUTIES – BIA – RECEIVERSHIP – PRIVATE – POSSESSION – DUTIES UNDER THE BIA** | 299-d |
| “Receiver” (definition) | 299-d |
| Duty to act honestly, in good faith and in a commercially responsible manner | 300-a |
| Reporting obligations | 300-a |
| Reporting obligations – Notice | 300-a |
| Reporting obligations – Receiver Reports | 300-a |
| Duty to act honestly and in good faith – receivers in possession – duties under the BIA | 300-a |
| Duty to act in a commercially reasonable manner – receivers in possession – duties under the BIA | 300-a |
| Duty to carry on business – private receivership – duties under the PPSA | 299-d |
| Notice obligation – receiver in possession – duties under the BIA | 300-a |
| Purchase by secured creditor – private receivership – duties under the PPSA | 299-d |
| Receiver – BIA definition s.243(2) | 299-d |
| Receiver reports – receiver in possession – duties under the BIA | 299-d |
| Reporting obligations – receivers in possession –– duties under the BIA | 300-a |
| Court directions – private receivership | 300-b |
| Court directions – private receiverships | 300-b |
| **COURT APPOINTED RECEIVERSHIPS** | 301-c |
| Appointment and types | 301-d |
| Obligations and Duties | 305-c |
| Powers | 301-d |
| When appropriate use | 301-c |
| **CREDITORS – COURT – RECEIVERSHIP** | 301-c |
| Appointment and types | 301-d |
| Obligations and Duties | 305-c |
| Powers | 301-d |
| When appropriate use | 301-c |
| **RECEIVERSHIP – COURT** | 301-c |
| Appointment and types | 301-d |
| Obligations and Duties | 305-c |
| Powers | 301-d |
| When appropriate use | 301-c |
| Court review powers – private receivership | 301-c |
| Directions from court – private receivership | 300-b |
| Review powers of court – private receivership | 301-c |
| **CREDITORS – PERSONAL LIABILITIES OF RECEIVERS/TRUSTEES LABOUR ISSUES** | 302-a |
| Statutory protection | 303-d |
| Successor employer issues | 303-c |
| Successor employer issues – Non-unionized employees | 302-b |
| Successor employer issues – Unionized employees | 303-c |
| Standard form template receivership order – protections from liabilities | 305-c |
| Indemnity – personal liability of receivers | 302-a |
| Liabilities (personal) of receivers   * (See “RECEIVERSHIPS – PERSONAL LIABILITY OF RECEIVERS) | 302-a |
| Powers of court appointed receiver | 301-d |
| Receiver’s charge – personal liability of receivers | 302-a |
| **RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS** |  |
| General/Charge/Indemnity | 302-a |
| Labour and Successor employer Issues | 302-b |
| Labour and Successor employer Issues – Non-unionized businesses | 302-b |
| Labour and Successor employer Issues – Unionized businesses | 303-c |
| Labour and Successor employer Issues – Statutory protections from liability | 303-d |
| Environmental | 304-a |
| **RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS – ENVIRONMENTAL** |  |
| Protections from personal liability | 304-a |
| Compliance with remediation orders | 304-b |
| Priority charge for remediation costs | 304-b |
| Receivership – Personal liability of receivers – Protections for receivership liabilities – standard template receivership order | 305-c |
| **SECURITY – RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS** | 302-a |
| General/Charge/Indemnity | 302-a |
| **Labour and Successor employer Issues:** | 302-b |
| Non-unionized businesses | 302-b |
| Unionized businesses | 303-c |
| Statutory protections from liability | 303-d |
| **Environmental:** | 304-a |
| Protections from personal liability | 304-a |
| Compliance with remediation orders | 304-b |
| Priority charge for remediation costs | 304-b |
| Protections for receivership liabilities – standard template receivership order | 305-c |
| Receiver’s charge – personal liability of receivers | 302-a |
| **PRIVATE RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS** |  |
| General/Charge/Indemnity | 302-a |
| Labour and Successor employer Issues | 302-b |
| Labour and Successor employer Issues – Non-unionized businesses | 302-b |
| Labour and Successor employer Issues – Unionized businesses | 303-c |
| **PRIVATE RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS** |  |
| Labour and Successor employer Issues – Statutory protections from liability | 303-d |
| **Environmental:** | 304-a |
| Protections from personal liability | 304-a |
| Compliance with remediation orders | 304-b |
| Priority charge for remediation costs | 304-b |
| Protections for receivership liabilities – standard template receivership order | 305-c |
| General/Charge/Indemnity | 302-a |
| **COURT APPOINTED RECEIVERSHIP – PERSONAL LIABILITY OF RECEIVERS** | 302-a |
| **Labour and Successor employer Issues:** | 302-b |
| Non-unionized businesses | 302-b |
| Unionized businesses | 303-c |
| Statutory protections from liability | 303-d |
| Environmental: | 304-a |
| Protections from personal liability | 304-b |
| Compliance with remediation orders | 304-b |
| Priority charge for remediation costs | 304-b |
| Protections for receivership liabilities – standard template receivership order | 305-c |
| Standard template receivership order – court receivership – powers | 305-c |
| **LABOUR ISSUES – CREDITORS – PERSONAL LIABILITIES OF RECEIVERS/TRUSTEES** | 302-a-b |
| Statutory protection | 303-d |
| Successor employer issues | 302-b |
| Successor employer issues – Non-unionized employees | 302-b |
| Successor employer issues – Unionized employees | 303-a |
| Standard form template receivership order – protections from liabilities | 305-c |
| **RECEIVERSHIP – LABOUR ISSUES – CREDITORS – PERSONAL LIABILITIES OF RECEIVERS/TRUSTEES** | 302-a |
| Statutory protection | 303-d |
| **Successor employer issues:** | 302-b |
| Non-unionized employees | 302-b |
| Unionized employees | 303-c |
| Standard form template receivership order – protections from liabilities | 305-c |
| **SECURITY – RECEIVERSHIP – LABOUR ISSUES – CREDITORS** |  |
| **Personal Liabilities of Receivers/Trustees:** | 302-b |
| Statutory protection | 303-d |
| Successor employer issues | 302-b |
| **Successor employer issues:** |  |
| Non-unionized employees | 302-b |
| Unionized employees | 303-a |
| Standard form template receivership order – protections from liabilities | 305-c |
| **SUCCESSOR EMPLOYER** |  |
| collective agreement can bind receiver | 303-c |
| private receiver – unionized business | 303-c |
| receivership – unionized business – OLRB exclusive jurisdiction to determine | 303-d |
| **ENVIRONMENTAL ISSUES – PERSONAL LIABILITIES OF RECEIVERS** |  |
| Compliance with remedial orders | 304-b |
| General | 304-a |
| Priority charge for remediation costs | 304-b |
| Protection from personal liability | 304-a |
| Protection from personal liability – BIA 14.06(2) | 304-a |
| Environmental Protection Act – Receivers –Personal liability | 304-a |
| Obligations and duties of court appointed receivers | 305-c |
| Priority charge for remediation costs – Personal liability of receivers in bankruptcy | 304-b |
| Remediation order compliance – Receivers - Personal liability | 304-b |
| Standard template receivership order – protections for receivership liabilities | 305-c |
| **BANK ACT SECURITY ENFORCEMENT** | 305-d |
| Notice | 305-d |
| Power to Sell | 305-d |
| Right to appoint receiver | 305-d |
| Standard of Care | 305-d |
| **ENFORCEMENT – SECURITY – BANK ACT** | 305-d |
| Notice | 305-d |
| Power to Sell | 305-d |
| Right to appoint receiver | 305-d |
| Standard of Care | 305-d |
| **CREDITORS – ENFORCEMENT – SECURITY – BANK ACT** | 305-d |
| Notice | 305-d |
| Power to Sell | 305-d |
| Right to appoint receiver | 305-d |
| Standard of Care | 305-d |
| Creditors – Mortgage Act security enforcement | 305-d |
| Demands – Mortgage Act – Enforcement of Security | 306-ca |
| **MORTGAGE ACT – SECURITY ENFORCEMENT** | 305-d |
| Principles | 306-a |
| Six step process | 306-a |
| Demands | 306-a |
| Notice (s244) | 306-a |
| **Remedies:** | 306-a-b |
| Obtaining possession | 306-a |
| Power of sale and foreclosure | 306-b |
| Comparison of power of sale, judicial sale, and foreclosure | 306-b |
| Notice of sale | 307-d |
| Standard of care | 308-a |
| **Receivership:** | 308-a |
| Receivership – Court appointed | 308-b |
| Receivership – Privately appointed | 308-a |
| Receivership – Sale by receiver | 308-b |
| **SECURITY – ENFORCEMENT – MORTGAGE ACT** | 305-d |
| Principles | 306-a |
| Six step process | 306-a |
| Demands | 306-a |
| Notice (s244) | 306-a |
| **Remedies:** | 306-a |
| Obtaining possession | 306-a |
| Power of sale and foreclosure | 306-b |
| Comparison of power of sale, judicial sale, and foreclosure | 306-b |
| Notice of sale | 307-d |
| Standard of care | 308-a |
| **Receivership:** | 308-a |
| Court appointed | 308-b |
| Privately appointed | 308-a |
| Sale by receiver | 308-b |
| **ENFORCEMENT – SECURITY – MORTGAGE ACT** | 305-d |
| Principles | 306-a |
| Six step process | 306-a |
| Demands | 306-a |
| Notice (s244) | 306-a |
| **Remedies:** | 306- |
| Obtaining possession | 306-a |
| Power of sale and foreclosure | 306-b |
| Comparison of power of sale, judicial sale, and foreclosure | 306-b |
| Notice of sale | 307-d |
| Standard of care | 308-a |
| **Receivership:** | 308-a |
| Court appointed | 308-b |
| Privately appointed | 308-a |
| Sale by receiver | 308-a |
| Receivership – Bank Act | 308-a |
| Private Receivership – Bank Act | 308-a |
| **REMEDIES – MORTGAGE ACT – SECURITY ENFORCEMENT** | 306-a |
| Obtaining possession | 306-a |
| Power of sale and foreclosure | 306-b |
| Comparison of power of sale, judicial sale, and foreclosure | 306-b |
| Comparison of power of sale, judicial sale and foreclosure remedies | 306-b |
| Deficiency after sale – remedies – Mortgage Act – Enforcement of Security | 307-c |
| Mortgage Act – deficiency after sale – remedies – Enforcement of Security | 307-c |
| Security – Mortgage Act – deficiency after sale – remedies | 307-c |
| Remedies – Mortgage Act – deficiency after sale | 307-c |
| Difference b/w power of sale, judicial sale and foreclosure remedies | 306-b |
| Power of sale, judicial sale and foreclosure remedies Differences | 306-b |
| Judicial sale, foreclosure remedies, power of sale Differences | 306-b |
| Foreclosure remedies, judicial sale and power of sale Differences | 306-b |
| Foreclosure – remedies – Mortgage Act | 306-a |
| Judicial sale – Remedies - Mortgage Act – Enforcement of Security | 306-a |
| Power of sale, judicial sale, and foreclosure – remedies – Mortgage Act enforcement of security | 306-a |
| Court Approval – remedies – Mortgage Act – Enforcement of security | 307-d |
| Finality – remedies – Mortgage Act - Enforcement of Security | 307-c |
| Land transfer tax – remedies – Mortgage Act – Enforcement of Security | 307-d |
| Receivership – Mortgage Act | 308-a |
| Private Receivership – Mortgage Act | 308-a |
| Court Appointed Receivership – Mortgage Act | 308-b |
| Receivership – Sale by receiver – Mortgage Act – Enforcement of security | 308-a |
| Private Receivership – Mortgage Act – Sale by receiver | 308-a |
| Court Appointed Receivership – Mortgage Act – Sale by receiver | 308-b |
| Receivership – Mortgage Act | 308-a |
| Sale by receiver – Mortgage Act – Enforcement of security | 308-b |
| **POWER OF SALE – MORTGAGE ACT** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **MORTGAGE ACT – POWER OF SALE** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **SECURITY – MORTGAGE ACT – POWER OF SALE** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **JUDICIAL SALE – MORTGAGE ACT** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **MORTGAGE ACT – JUDICIAL SALE** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **SECURITY – MORTGAGE ACT – JUDICIAL SALE** | 306-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Notice of Sale | 307-d |
| Standard of Care | 308-a |
| **FORECLOSURE – MORTGAGE ACT** | 306-a-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| **MORTGAGE ACT – FORECLOSURE** | 306-a-b |
| Effect | 306-b |
| Notice Period and Other Procedures | 306-b |
| Cost | 307-c |
| Service | 307-c |
| Deficiency After Sale | 307-c |
| Finality | 307-c |
| Land Transfer Tx | 307-d |
| Court Approval | 307-d |
| Director – Distinguishing other relationships – Employment Relationship | 309-d |
| **EMPLOYMENT** |  |
| Partner not employee | 309-d |
| Partner an employee if sufficient control and dependency – McCormick v. Fasken Martineau DuMoulin LLP | 309-d |
| Distinguishing other relationships –– Director | 309-d |
| Distinguishing other Relationships – Partner | 309-d |
| Employee versus independent contractor – Factors –Sagaz Industries Canada Inc. | 309-c |
| Indefinite versus fixed term employment contracts | 309-c |
| Special cases of employer status – successor employer – ESA s.9 | 309-d |
| **EMPLOYMENT LAW** | 309-c |
| Employment Relationship | 309-c |
| Employee Obligations | 310-b |
| Employer Obligations | 312-b |
| Termination of employment | 315-d |
| Employee Remedies | 318-b |
| Employer Remedies | 320-a |
| **LABOUR LAW** | 309-c |
| Employment Relationship | 309-c |
| Employee Obligations | 310-b |
| Employer Obligations | 310-b |
| Termination of employment | 315-d |
| Employee Remedies | 318-b |
| Employer Remedies | 320-a |
| **EMPLOYMENT RELATIONSHIP** | 309-c |
| Employee versus Independent Contractor | 309-c |
| Indefinite versus Fixed Term | 309-c |
| Director | 309-d |
| Partner | 309-d |
| Successor employer | 309-d |
| Common Employer | 310-a |
| Probationary employees | 310-a |
| Public employees and public office holders | 310-a |
| **EMPLOYMENT LAW – RELATIONSHIP** | 309-c |
| Employee versus Independent Contractor | 309-c |
| Indefinite versus Fixed Term | 309-c |
| Director | 309-d |
| Partner | 309-d |
| Successor employer | 309-d |
| Common Employer | 310-a |
| Probationary employees | 310-a |
| Public employees and public office holders | 310-a |
| **LABOUR LAW – RELATIONSHIP** | 309-c |
| Employee versus Independent Contractor | 309-c |
| Indefinite versus Fixed Term | 309-c |
| Director | 309-d |
| Partner | 309-d |
| Successor employer | 309-d |
| Common Employer | 310-a |
| Probationary employees | 310-a |
| Public employees and public office holders | 310-a |
| ESA s. 9 – successor employer – special cases of employer status | 309-d |
| Employment Standards Act – s. 9 – successor employer – special cases of employer status | 309-d |
| Indefinite versus fixed term employment contracts - employment | 309-c |
| Independent contractor versus employee – Employment – Factors - Sagaz | 309-c |
| Partner – Distinguishing other relationships – Employment Relationship | 309-d |
| Successor employer – ESA s. 9 – Special cases of employer status | 309-d |
| Common employer – sufficient control – ESA s. 4 – special cases of employer status | 309-d |
| Duty of confidentiality – quality of confidence factors – employee obligations | 310-b |
| Duty of good faith and fidelity – employee obligations – common law | 310-b |
| **EMPLOYEE COMMON LAW OBLIGATIONS** | 310-b |
| Obedience, attendance and competence | 310-b |
| Duty of good faith and fidelity | 310-b |
| Duty to provide notice of resignation | 311-c |
| Post-employment duties | 311-d |
| **EMPLOYMENT LAW – EMPLOYEE COMMON LAW OBLIGATIONS** | 310-b |
| Obedience, attendance and competence | 310-b |
| Duty of good faith and fidelity | 310-b |
| Duty to provide notice of resignation | 311-c |
| Post-employment duties | 311-d |
| **LABOUR LAW – EMPLOYEE COMMON LAW OBLIGATIONS** | 310-b |
| Obedience, attendance and competence | 310-b |
| Duty of good faith and fidelity | 310-b |
| Duty to provide notice of resignation | 311-c |
| Post-employment duties | 311-d |
| **EMPLOYMENT – EMPLOYEE COMMON LAW OBLIGATIONS** | 310-b |
| Obedience, attendance and competence | 310-b |
| Duty of good faith and fidelity | 310-b |
| Duty to provide notice of resignation | 311-c |
| Post-employment duties | 311-d |
| **EMPLOYMENT LAW – OBLIGATIONS** | 310-b |
| Common-law implied obligations | 310-b |
| Fiduciary Employees | 311-d |
| Contractual obligations to restrict competition | 312-a |
| Fiduciary Employees | 311-d |
| Contractual obligations to restrict competition | 312-a |
| **EMPLOYEE OBLIGATIONS** | 312-c |
| Common-law implied obligations | 310- |
| Fiduciary Employees | 311-d |
| Contractual obligations to restrict competition | 312-a |
| Duty of good faith and fidelity – common law | 310-b |
| Good faith and fidelity – duty of confidentiality | 310-b |
| Obedience, attendance and competence – common law | 310-b |
| **EMPLOYMENT – SPECIAL CASES OF EMPLOYEE STATUS** |  |
| probationary employees | 310-a |
| Public employees and public office holders – contract law | 310-a |
| Common employer – sufficient control – ESA s. 4 | 310-a |
| ESA s. 4 – associated or related businesses – “one employer” | 310-a |
| Obedience, attendance and competence – common-law implied obligations of employee | 310-b |
| Attendance, obedience, and competence – common-law implied obligations of employee | 310-b |
| Competence, obedience, and attendance – common-law implied obligations of employee | 310-b |
| Probationary employees – special cases of employee status | 310-a |
| Public employees and public office holders – Special cases of employee status – contract law | 310-a |
| Confidential information – duty of confidentiality – employee obligations | 310-b |
| Duty not to compete – employee obligations – good faith and fidelity | 311-c |
| Non Compete – employee obligations – good faith and fidelity | 310-b |
| Duty not to take secret profits or commissions – employee obligations – good faith and fidelity | 310-b |
| Duty of confidentiality – confidential information - employment | 310-b |
| Employee obligations – duty not to take secret profits or commissions – good faith and fidelity | 311-c |
| Employee obligations – duty to provide notice of resignation | 311-c |
| **FIDUCIARY EMPLOYEES** | 311-d |
| Duties | 311-d |
| Determining fiduciary status | 311-d |
| Post-employment duties | 311-d |
| **EMPLOYEES – FIDUCIARY** | 311-d |
| Duties | 311-d |
| Determining fiduciary status | 311-d |
| Post-employment duties | 311-d |
| **EMPLOYMENT LAW – EMPLOYEES – FIDUCIARY** | 311-d |
| Duties | 311-d |
| Determining fiduciary status | 311-d |
| Post-employment duties | 311-d |
| **EMPLOYMENT – EMPLOYEES – FIDUCIARY** | 311-d |
| Duties | 311-d |
| Determining fiduciary status | 311-d |
| Post-employment duties | 311-d |
| **LABOUR LAW – EMPLOYEES – FIDUCIARY** | 311-d |
| Duties | 311-d |
| Determining fiduciary status | 311-d |
| Post-employment duties | 311-d |
| Fiduciary employees – duties – Felker v Cunningham | 311-d |
| Felker v Cunningham –fiduciary employees – duties | 311-d |
| Fiduciary employees – duties – post-employment | 31-d |
| Fiduciary status – “key employees” | 311-d |
| “Key Employees”– Fiduciary Status – Employment law | 311-d |
| Non-fiduciary employees – post-employment duties | 311-d |
| Notice of resignation – factors for notice period – employee obligations | 311-c |
| Post-employment duties – non-fiduciary employees – employment | 311-d |
| Duty to provide a safe work environment – employer’s common law obligations | 312-b |
| Duty to provide work and pay for work done – employer’s common law obligations – employment | 312-b |
| **EMPLOYMENT LAW – EMPLOYER – COMMON-LAW OBLIGATIONS** | 312-b |
| Duty to provide work and pay for work done | 312-b |
| Duty to provide a safe work environment | 312-b |
| Duty to provide notice of termination | 312-b |
| Good faith and fair dealing in manner of dismissal | 316-a |
| **LABOUR LAW – EMPLOYER – COMMON-LAW OBLIGATIONS** | 312-b |
| Duty to provide work and pay for work done | 312-b |
| Duty to provide a safe work environment | 312-b |
| Duty to provide notice of termination | 312-b |
| Good faith and fair dealing in manner of dismissal | 316-a |
| **EMPLOYMENT – EMPLOYER – COMMON-LAW OBLIGATIONS** | 312-b |
| Duty to provide work and pay for work done | 312-b |
| Duty to provide a safe work environment | 312-b |
| Duty to provide notice of termination | 312-b |
| Good faith and fair dealing in manner of dismissal | 316-a |
| **COMMON-LAW OBLIGATIONS – EMPLOYER** | 312-a |
| Duty to provide work and pay for work done | 312-a |
| Duty to provide a safe work environment | 312-b |
| Duty to provide notice of termination | 312-b |
| Good faith and fair dealing in manner of dismissal | 316-a |
| **EMPLOYER OBLIGATIONS** | 312-b |
| Common-law implied obligations | 312-b |
| Statutory obligations | 312-b |
| **EMPLOYER STATUTORY OBLIGATIONS** | 312-b |
| Employment Standards Act (ESA) | 312-b |
| Human Rights Act | 313-c |
| Occupational Health and Safety Act | 314-a |
| **EMPLOYMENT – EMPLOYER – STATUTORY OBLIGATIONS** | 312-b |
| Employment Standards Act (ESA) | 312-b |
| Human Rights Act | 313-c |
| Occupational Health and Safety Act | 314-a |
| **EMPLOYMENT LAW – EMPLOYER – STATUTORY OBLIGATIONS** | 312-b |
| Employment Standards Act (ESA) | 312-b |
| Human Rights Act | 313-c |
| **LABOUR LAW – EMPLOYER – STATUTORY OBLIGATIONS** | 312-b |
| Occupational Health and Safety Act | 314-a |
| Employment Standards Act (ESA) | 312-b |
| Human Rights Act | 312-c |
| Occupational Health and Safety Act | 314-a |
| Employer’s statutory obligations – Employment Standards Act (ESA) – employment standards | 312-b |
| Employment contracts – reasonableness of restrictive covenants – factors | 312-a |
| Employment Law – reasonableness of restrictive covenants – factors – employment contract | 312-a |
| Employment – reasonableness of restrictive covenants – factors – employment contract | 312-a |
| Labour Law– reasonableness of restrictive covenants – factors – employment contract | 312-a |
| Employment contracts – restricting competition – valid if reasonable | 312-a |
| Employment standards – ESA – employer’s statutory obligations | 312-b |
| ESA – listed employment standards | 312-b |
| Notice of termination – reasonable notice – factors – HOJ Industries – employer’s common law obligations | 312-b |
| Reasonable notice – factors – HOJ Industries – employer’s common law obligations | 312-b |
| Reasonableness of restrictive covenants – factors – employment contract | 312-a |
| Restricting competition or solicitation – employment contracts – employment | 312-a |
| Bona fide occupational requirement – test – Code s. 11(1)(a) – employment | 313-d |
| Occupational requirement – Bona Fida – test – Code s. 11(1)(a) – employment | 313-d |
| Canada Human Rights Act – federal jurisdiction industries – prohibited grounds of discrimination | 313-c |
| Code s. 11(1)(a) – bona fide occupational requirement - employment | 313-d |
| Discrimination – meaning – human rights – Moore v British Columbia – employment | 313-d |
| Employment Law – Discrimination – meaning – human rights – Moore v British Columbia – employment | 313-d |
| Labour Law – Discrimination – meaning – human rights – Moore v British Columbia – employment | 313-d |
| Employment – Discrimination – meaning – human rights – Moore v British Columbia – employment | 313-d |
| Employment – ESA – excluded employees | 313-c |
| Labour Law – ESA – excluded employees | 313-c |
| Employment Law – ESA – excluded employees | 313-c |
| Duty to accommodate – point of undue hardship – human rights – employment | 313-d |
| Employer’s statutory obligations – Human Rights Code – Ontario – prohibition of employment discrimination | 313-c |
| ESA – excluded employees | 313-d |
| ESA s. 5 – no contracting out – employer’s statutory obligations | 313-c |
| Employment Law – ESA s. 5 – no contracting out – employer’s statutory obligations | 313-c |
| Labour Law – ESA s. 5 – no contracting out – employer’s statutory obligations | 313-c |
| Employment – ESA s. 5 – no contracting out – employer’s statutory obligations | 313-c |
| Excluded employees from ESA | 313-c |
| **HUMAN RIGHTS** |  |
| duty to accommodate – employment | 313-d |
| Employer’s statutory obligations | 313-c |
| Employer’s statutory obligations – Meaning of Discrimination | 313-d |
| Employer’s statutory obligations – Bona fide occupational requirement s11(1)(a) | 313-d |
| Employer’s statutory obligations – Duty to accommodate | 313-d |
| Employer’s statutory obligations – Duty to investigate | 314-a |
| **EMPLOYMENT LAW– EMPLOYER’S STATUTORY OBLIGATIONS –HUMAN RIGHTS** | 313-d |
| Meaning of Discrimination | 313-d |
| Bona fide occupational requirement s11(1)(a) | 313-d |
| Duty to accommodate | 313-d |
| Duty to investigate | 314-a |
| **LABOUR LAW – EMPLOYER’S STATUTORY OBLIGATIONS –HUMAN RIGHTS** | 313-c |
| Meaning of Discrimination | 313-d |
| Bona fide occupational requirement s11(1)(a) | 313-d |
| Duty to accommodate | 313-d |
| Duty to investigate | 314-a |
| **EMPLOYMENT – EMPLOYER’S STATUTORY OBLIGATIONS** |  |
| Human Rights | 313-c |
| Human Rights– Meaning of Discrimination | 313-d |
| Bona fide occupational requirement s11(1)(a) | 313-d |
| Duty to accommodate | 313-d |
| Duty to investigate | 314-a |
| Human Rights – meaning of discrimination – Moore v British Columbia - employment | 313-d |
| Moore v British Columbia – Human Rights meaning of discrimination –- employment | 313-d |
| Discrimination – Employment – human rights | 313-d |
| Human Rights Code - prohibition of employment discrimination – employer’s statutory obligations – Ontario | 313-c |
| Justification of discriminatory rule – bona fide occupational requirement – human rights – employment | 313-d |
| CLC s. 134.1(1) – policy health and safety committee | 314-b |
| Content of duty to accommodate – human rights – employer’s obligations | 313-d |
| Duty to accommodate – content of duty – human rights – employer’s obligations | 313-d |
| Duty to investigate workplace discrimination – employer’s obligations – human rights – employment | 314-a |
| Employer’s statutory obligations – duty to investigate workplace discrimination | 314-a |
| Employer’s statutory obligations – OHSA – workplace health and safety | 314-a |
| **EMPLOYMENT – OCCUPATIONAL HEALTH AND SAFETY** | 314-a |
| Occupational Health and Safety Act | 314-a |
| Health and Safety Representative | 314-b |
| Right to refuse unsafe work OHSA s. 43(3) | 314-b |
| Protections against workplace harassment | 315-c |
| **OCCUPATIONAL HEALTH AND SAFETY – EMPLOYMENT** | 315-c |
| Occupational Health and Safety Act | 315-c |
| Health and Safety Representative | 315-c |
| Right to refuse unsafe work OHSA s. 43(3) | 314-b |
| Protections against workplace harassment | 315-c |
| Factors to assess undue hardship – duty to accommodate – human rights – employment | 314-a |
| Health and safety representative – OHSA s. 8(1) – workplace safety | 314-b |
| Occupational Health and Safety Act (OHSA) – workplace health and safety – employer’s obligations | 314-a |
| OHSA s. 43(3) – right to refuse unsafe work | 314-b |
| OHSA s. 8(1) – health and safety representative – workplace safety | 314-b |
| Undue hardship – factors to assess – duty to accommodate – employer’s obligations – employment | 313-d |
| Workplace health and safety – CLC s. 134.1(1) – policy health and safety committee | 314-b |
| Workplace health and safety – OHSA – employer’s obligations | 314-a |
| Workplace safety – unsafe work – right to refuse – OHSA s. 43(3) | 314-b |
| Canada Occupational Health and Safety Regs – protections against workplace harassment and violence | 315-c |
| Ontarians with Disabilities Act (2005) – Accessibility standards for disabled employees | 315-d |
| Accessibility standards for disabled employees - Ontarians with Disabilities Act (2005) | 315-d |
| Dismissal without cause – termination of employment relationship | 316-a |
| Dismissal without cause – working notice or pay in lieu – employment | 316-a |
| Employment – termination – dismissal without cause | 316-a |
| Employment – termination – good faith and fair dealing in dismissal | 316-a |
| Employment relationship – termination – just cause | 316-a |
| Employment relationship – termination (see Termination of the employment relationship) | 315-a |
| Good faith and fair dealing in manner of dismissal – employer’s duty | 316-a |
| Just cause – termination of employment relationship | 315-d |
| Notice of termination – reasonable – employment | 316-a |
| OHSA – protections against workplace harassment and violence – employment | 315-c |
| Protections against workplace harassment and violence – Canada Occupational Health and Safety Regs | 315-c |
| Protections against workplace harassment and violence – OHSA | 315-c |
| **TERMINATION OF THE EMPLOYMENT RELATIONSHIP** | 315-d |
| Just cause | 316-a |
| Dismissal without cause | 316-a |
| Constructive dismissal | 318-a |
| Resignation of employment | 315-d |
| Workplace harassment – protections – OHSA – employment | 315-c |
| **DISMISSAL WITHOUT CAUSE** |  |
| ESA notice and severance | 316-b |
| Notice agreed to by parties | 317-c |
| Reasonable notice – factors | 316-a |
| Employment – “severance” - ESA s. 64(1) – dismissal without cause | 316-b |
| **EMPLOYMENT – DISMISSAL WITHOUT CAUSE** |  |
| ESA notice and severance | 316-b |
| notice agreed to by parties | 317-c |
| reasonable notice – factors | 316-a |
| Employment – probationary and fixed-term employees – no reasonable notice | 317-c |
| ESA notice and severance – dismissal without cause | 316-b |
| ESA s. 64(1) – “severance” – dismissal without cause – employment | 316-b |
| Notice agreed to by parties – dismissal without cause | 317-c |
| Probationary and fixed-term employees – reasonable notice not required | 317-c |
| Reasonable notice – factors – dismissal without cause – employment | 316-a |
| Reasonable notice not required for probationary and fixed-term employees | 317-c |
| Severance – ESA s. 64(1) – dismissal without cause – employment | 316-a |
| Condonation – just cause for dismissal | 318-a |
| **DISMISSAL FOR CAUSE – EMPLOYMENT** | 317-c |
| “Just cause” for dismissal | 317-c |
| Duty to warn | 317-d |
| Condonation | 318-a |
| ESA notice and severance | 318-a |
| Duty to warn – just cause for dismissal | 317-d |
| **EMPLOYMENT – DISMISSAL FOR CAUSE** | 317-c |
| “Just cause” for dismissal | 317-c |
| Duty to warn | 317-d |
| Condonation | 318-a |
| ESA notice and severance | 318-a |
| **EMPLOYMENT – JUST CAUSE FOR DISMISSAL** | 318-a |
| Condonation | 318-a |
| Duty To Warn | 318-c |
| ESA Notice And Severance | 318-a |
| Grounds – Breakdown Of Employment Relationship | 317-d |
| ESA notice and severance – just cause for dismissal – no notice or termination pay required | 318-a |
| Grounds for just cause or summary dismissal – employment | 317-c |
| Just cause – grounds – employment | 317-c |
| **JUST CAUSE FOR DISMISSAL** |  |
| Condoning Misconduct | 318-a |
| Duty To Warn | 317-d |
| ESA Notice And Severance – No Notice Or Termination Pay Required – Employment | 318-a |
| CLC remedies for unjust dismissal | 319-c |
| Constructive dismissal – employment | 318-a |
| Damages for wrongful dismissal – employee remedies | 318-b |
| **EMPLOYEE REMEDIES** | 318-b |
| Damages for wrongful dismissal | 318-b |
| Reinstatement at common law | 319-c |
| “Unjust dismissal” under the CLC | 319-c |
| ESA Remedies | 319-d |
| Human Rights Code remedies | 319-d |
| Duty to mitigate | 319-d |
| Employment – constructive dismissal | 318-a |
| Employment – resignation – test | 318-b |
| Reinstatement – employee remedies | 318-b |
| Resignation or abandonment of employment – test | 318-b |
| Duty to mitigate – employee remedies – wrongful dismissal | 319-d |
| ESA remedies for unjust dismissal | 319-d |
| Human Rights Code – employee remedies | 319-d |
| Damages – employer remedies | 318-b |
| Disciplinary sanctions – employer remedies | 320-b |
| **EMPLOYER REMEDIES** | 318-b |
| Summary dismissal | 320-a |
| Disciplinary sanctions | 320-b |
| Civil action for damages | 320-b |
| Injunctive Relief | 320-b |
| Injunctive relief – factors – RJR MacDonald – employer remedies | 320-b |
| Labour law | 321-c |
| **LABOUR LAW – UNIONIZED WORKER** |  |
| OLRA (Ontario Labour Relations Act) | 321-c |
| Union Certification | 321-d |
| Proposed bargaining unit | 322-a |
| Application, Response, Vote | 322-a |
| Unfair labour practices | 323-d |
| Remedy in Certification Application | 323-d |
| Collective bargaining | 324-a |
| First Contract Arbitration | 324-b |
| Strikes and Lockouts | 325-d |
| Contents of a collective agreement | 325-d |
| Powers of an arbitrator | 326-a |
| Termination of a union’s bargaining rights | 326-b |
| Summary dismissal or constructive dismissal – employer remedies | 320-a |
| Bargaining unit – “appropriate” – labour law | 322-a |
| Labour Law – OLRA | 321-c |
| Labour law – union certification – bargaining unit | 321-d |
| Labour law – union certification or voluntary recognition | 321-d |
| OLRA and Ontario Labour Relations Board – labour law | 321-c-d |
| Trade union – union certification – labour law | 321-d |
| Union certification – bargaining unit – labour law | 322-a |
| Union certification – labour law | 321-d |
| Application, response and vote – bargaining unit – union certification – labour law | 322-a |
| Bargaining unit – application, response and vote – 40% employee support | 322-a |
| Bargaining unit – union certification – construction industry | 323-c |
| Construction industry – union certification – labour law | 323-c |
| Labour Law – bargaining unit – process - application, response and vote | 322-a |
| Labour law – construction industry – union certification | 323-c |
| Union certification – bargaining unit – application, response and vote | 323-a |
| Union certification - bargaining unit – construction industry – labour law | 323-c |
| Certification application – 40% employee support – trade union - labour law | 322-d |
| Collective bargaining – duty to bargain in good faith – labour law – OLRA s. 17 | 324-a |
| Duty to bargain in good faith – content – collective bargaining – labour law | 324-a |
| Labour law – certification application – 40% employee support | 322-a |
| Labour law – collective bargaining | 324-a |
| Labour law – unfair labour practices | 323-d |
| OLRA s. 17 – duty to bargain in good faith to reach a collective agreement | 324-a |
| OLRA ss. 70-77, 87 – unfair labour practices | 323-d |
| OLRB remedial powers – unfair labour practices | 323-d |
| Unfair labour practices – labour law – OLRA ss.70-77, 87 | 323-d |
| Unfair labour practices – OLRB remedial powers | 323-d |
| Collective bargaining – first contract arbitration – OLRA s. 43 | 324-b |
| First contract arbitration – collective bargaining – bargaining unsuccessful | 324-b |
| Labour law – first contract arbitration – collective bargaining | 324-b |
| Labour law – strikes and lockouts (see Strikes and Lockouts) | 325-c |
| OLRA s. 43 – first contract arbitration – collective bargaining | 324-b |
| Strikes and lockouts – “no-board report” – labour law | 325-c |
| Strikes and lockouts – labour law – unable to reach agreement | 325-c |
| Arbitrators – powers - labour law | 326-a |
| Collective agreement – contents – labour law | 325-d |
| Labour law – contents of a collective agreement | 325-d |
| Labour law – powers of an arbitrator | 326-a |
| OLRA s. 46 – illegal strikes and lockouts | 326-a |
| Strikes and lockouts – collective agreement expired – labour law | 325-d |
| Strikes and lockouts – illegal when agreement in place – OLRA s. 46 – labour law | 326-a |
| Strikes and lockouts – procedural requirements for union – labour law | 325-c-d |
| **BUSINESS IMMIGRATION** |  |
| Hiring foreign workers on a temporary vs. permanent basis | 327-d |
| Temporary resident options | 327-d |
| Permanent resident options | 330-b |
| Admissibility issues | 332-a |
| Labour law – termination of a union’s bargaining rights | 326-b |
| Union’s bargaining rights – termination – labour law | 326-b |
| **BUSINESS IMMIGRATION – BUSINESS VISITOR – TEMPORARY RESIDENT OPTIONS** | 327-d |
| Time limit | 328-a |
| Source of remuneration and business activity | 328-a |
| Temporary resident visa | 328-a |
| **BUSINESS IMMIGRATION – TEMPORARY RESIDENT OPTIONS** |  |
| Temporary Foreign Workers | 328-b |
| Open and Closed Work Permits | 328-b |
| Labour Market Impact Assessment (LMIA), factors and requirements | 328-b |
| Labour Market Impact Assessment (LMIA), exemptions | 329-d |
| Time Limit | 328-a |
| **BUSINESS VISITOR – BUSINESS IMMIGRATION- TEMPORARY RESIDENT OPTIONS** | 327-d |
| Time limit | 328-a |
| Source of remuneration and business activity | 328-a |
| Temporary resident visa | 328-a |
| **TEMPORARY RESIDENT OPTIONS- BUSINESS IMMIGRATION** | 327-d |
| Business visitor versus temporary foreign worker | 327-d |
| Time limit | 328-a |
| Source of remuneration and business activity | 328-a |
| Temporary resident visa | 328-a |
| Temporary Foreign Workers | 328-b |
| Open and Closed Work Permits | 328-b |
| Labour Market Impact Assessment (LMIA), factors and requirements | 328-b |
| Labour Market Impact Assessment (LMIA), exemptions | 329-d |
| Time Limit | 328-a |
| **BUSINESS IMMIGRATION- TEMPORARY FOREIGN WORKER- TEMPORARY RESIDENT OPTIONS** | 327-d |
| Open and Closed Work Permits | 328-b |
| Labour Market Impact Assessment (LMIA), factors and requirements | 328-b |
| Labour Market Impact Assessment (LMIA), exemptions | 328-d |
| Time Limit | 328-a |
| Admissibility requirements | 332-a |
| **BUSINESS IMMIGRATION- WORK PERMIT**  **TEMPORARY FOREIGN WORKER** | 328-b |
| Where application must be made | 329-c(top) |
| International Mobility Program | 329-d |
| Education and business experience requirements | 329-c |
| Employer compliance requirements | 329-c |
| Factors and Requirements | 328-b |
| Temporary resident options | 328-b |
| International Mobility Program – Temporary Foreign Worker | 329-d |
| **TEMPORARY FOREIGN WORKER- BUSINESS IMMIGRATION- TEMPORARY RESIDENT OPTIONS** | 328-b |
| Open and Closed Work Permits | 328-b |
| Labour Market Impact Assessment (LMIA), factors and requirements | 328-a |
| Labour Market Impact Assessment (LMIA), exemptions | 329-d |
| Time Limit | 328-a |
| Admissibility requirements | 332-a |
| **TEMPORARY FOREIGN WORKER- WORK PERMIT- BUSINESS IMMIGRATION** | 328-b |
| Where application must be made | 329-c(top) |
| Education and business experience requirements | 329-c |
| Employer compliance requirements | 329-c |
| Admissibility requirements | 332-a |
| **LABOUR MARKET IMPACT ASSESSMENT- TEMPORARY FOREIGN WORKER- NAFTA EXEMPTION** | 329-d |
| Business visitors | 329-d |
| Professionals | 329-d |
| Restructuring issues | 330-a |
| Intra-company transfer | 330-b |
| Traders and investors, joint venture | 329-d |
| **RESTRUCTURING** |  |
| Immigration Issues | 330-a |
| Mergers, acquisitions and consolidation- Temporary Foreign Worker/Work Permit | 330-a |
| -“Successor in interest” | 330-a |
| Intra-company transfer- Work Permit | 330-b |
| **TEMPORARY FOREIGN WORKER- LABOUR MARKET IMPACT ASSESSMENT- NAFTA EXEMPTION** | 329-d |
| Business visitors | 329-d |
| Professionals | 329-d |
| Restructuring issues | 330-b |
| Intra-company transfer | 330-b |
| Traders and investors, joint venture | 329-d |
| NAFTA Exemption – Temporary Foreign Worker | 329-d |
| Work Permit- Intra-company transfer- Restructuring | 33—b |
| **BUSINESS IMMIGRATION- PERMANENT RESIDENT OPTIONS** |  |
| Federal Skilled Worker Program | 331-c |
| Provincial Nominee Program | 331-d |
| Canadian Experience Class | 331-d |
| Admissibility requirements | 332-a |
| **PERMANENT RESIDENT OPTIONS- BUSINESS IMMIGRATION** | 330-b |
| Express Entry system | 331-c |
| Federal Skilled Worker Program | 331-c |
| Provincial Nominee Program | 331-d |
| Canadian Experience Class | 331-d |
| Admissibility requirements | 332-a |
| Express Entry System | 331-c |
| Federal Skilled Worker Program | 331-c-d |
| Provincial Nominee program | 331-d |
| Canadian Experience class | 331-d |
| Permanent Resident Options- Admissibility Issues- Business Immigration | 332-a |
| Temporary Resident Options- Admissibility issues- Business Immigration | 332-a |
| International Sale of Goods Act (ISGA)- Sale of goods- Legislation | 333-c |
| Sale of Goods Act (SGA)- Sale of goods- Legislation | 333-c |
| **SALE OF GOODS- DOMESTIC AND INTERNATIONAL** |  |
| Overview of legislation | 333-c |
| Key provisions in contracts | 334-a(top) |
| Seller’s security for payment and in rem rights | 345-d |
| Contract remedies under SA | 348-a |
| The UN Convention on Contracts for International Sale of Goods | 348-b |
| Franchise Legislation | 351-c |
| Sale of goods- Legislation- International Sale of Goods Act (ISGA) | 333-c-d |
| **SALE OF GOODS- LEGISLATION- SALE OF GOODS ACT (SGA)** | 333- |
| Contract of sale | 333-d |
| Sale | 33b-d |
| Agreement to Sell | 333-d |
| Subject matter of contract | 333-d |
| Liens and encumbrances- Sale of goods- PPSA | 334-b |
| Ownership- Title to Goods- Sale of goods | 334-a |
| PPSA- Sale of goods- Security interest- Liens and Encumbrances | 334-b |
| **SALE OF GOODS- KEY PROVISIONS IN CONTRACTS FOR SALE OF GOODS**  **BUY-SIDE TERMS** | 334-a |
| **Title to goods:** | 334-a |
| Ownership | 334-a |
| Liens/encumbrances | 334-a |
| **Seller’s conditions and warranties:** | 335-c |
| Express terms | 335-c |
| Implied terms | 335-d |
| **Delivery:** | 336-b |
| Place of delivery | 336-b |
| Incoterms and trade terms | 336-b, 337 |
| Time of Delivery | 337-c |
| Force majeure provisions | 337-d |
| Instalments | 337-d |
| Quantity of goods exceeds contract | 338-a(top) |
| Goods of a different description | 338-a |
| Goods of a different description – Passage of risk and title | 338-a |
| Passage of title | 338-a |
| Passage of risk | 338-a |
| Passage of Risk – Bills of lading | 339-c |
| L/C, “Irrevocable documentary letter of credit” | 339-c  341-c |
| “Negotiable” or “order” | 339-c |
| Modes of transport, form, governing international treaties | 339-c |
| **Acceptance terms:** | 339-d |
| Buyer’s satisfaction or third party approval | 339-d |
| SGA default rules for acceptance | 339-d |
| Wrongful refusal of delivery | 339-d (bottom) |
| **Liquidated damages terms:** | 340-a |
| Unenforceable penalties | 340-a |
| **SALE OF GOODS- KEY PROVISIONS IN CONTRACTS FOR SALE OF GOODS – SELL-SIDE TERMS** | 340-a |
| **Price and price escalation:** | 340-b |
| Methods, protecting profit margins | 340-b |
| Change directives or requests | 340-b |
| “equitable adjustment” | 340-b |
| **Payment:** | 341-c |
| Deposit | 341-c |
| L/C, Irrevocable documentary letter of credit | 339-c  341-c |
| Interest on overdue payments | 342-a |
| Acceleration of deferred payments | 342-b |
| **Exculpatory and disclaimer clauses:** | 342-b |
| Clauses protecting against excuses for non-payment | 343-c |
| **SALE OF GOODS- KEY PROVISIONS IN CONTRACTS FOR SALE OF GOODS – OTHER PROVISIONS** |  |
| Set-off | 343-c |
| Insurance | 343-d |
| Performance and other bonds | 343-d |
| Intellectual property rights | 343-d |
| Integration clause | 344-a |
| Time of essence | 344-a |
| Choice of language | 344-a |
| Choice of law | 344-a |
| Forum Selection | 344-b |
| Waiver of jury trial | 344-b |
| **Arbitration:** | 345-c |
| Pros and cons | 345-c |
| Arbitration Act, domestic | 345-c (bottom) |
| International Commercial Arbitration Act | 345-d |
| Sale of goods- Title to goods- Ownership | 334-a |
| Security- Sale of goods- Liens and encumbrances- PPSA | 334-b |
| Title to Goods- Ownership- Sale of goods | 334-a |
| Breach of Condition- Sale of Goods- Remedy | 348-b |
| Breach of Warranty- Sale of Goods- Remedy | 348-b |
| **CONDITIONS AND WARRANTIES-** |  |
| Implied Conditions- Sale of Goods | 335-d |
| Waive or exclude implied conditions- Sale of Goods | 336-s |
| Implied Conditions- Court finding- Sale of Goods | 336-a |
| Consumer Agreement- Conditions and Warranties- Consumer Protection Act- Sale of goods | 336-a |
| Consumer Agreement- Defined- Sale of goods- Consumer Protection Act (CPA) | 336-a |
| Consumer Protection Act- Conditions and Warranties- Sale of Goods- Consumer Agreement | 336-a |
| **DELIVERY- GROUPS- SALE OF GOODS- BUY-SIDE TERMS- INCOTERMS** | 336—337  (Chart) |
| E, Departure | 336-a/b  (Chart) |
| F, Main Carriage Unpaid | 337-c/d  (Chart) |
| C, Main Carriage Unpaid | 337-c/d  (Chart) |
| D- Arrival | 337-c/d  (Chart) |
| **DELIVERY- SALE OF GOODS- BUY-SIDE TERMS- INCOTERMS** | 336-337  (Chart) |
| EXW, Ex Works | 336-a-b (Chart) |
| FCA, Free Carrier | 337-c-d (chart) |
| FOB, Free On Board | 337-c-d (chart) |
| CIP, Carriage and Insurance Paid To | 337-c-d (chart) |
| CIF, Cost, Insurance and Freight | 337-c-d (chart) |
| DDP, Delivered Duty Paid | 337-c-d (chart) |
| Implied Conditions- Conditions and Warranties- Court finding- Sale of Goods | 335-d  336-a |
| **INCOTERMS- GROUPS- SALE OF GOODS- BUY-SIDE TERMS- DELIVERY** |  |
| E, Departure | 336-a-b (Chart) |
| F, Main Carriage Unpaid | 337-c-d (chart) |
| C, Main Carriage Unpaid | 337-c-d (chart) |
| D, Arrival | 337-c-d (chart) |
| **INCOTERMS- SALE OF GOODS- BUY-SIDE TERMS- DELIVERY** | 336-337  (Chart) |
| EXW, Ex Works | 336-a-b (Chart) |
| FCA, Free Carrier | 337-c-d (chart) |
| FOB, Free On Board | 337-c-d (chart) |
| CIP, Carriage and Insurance Paid To | 337-c-d (chart) |
| CIF, Cost, Insurance and Freight | 337-c-d (chart) |
| DDP, Delivered Duty Paid | 337-c-d (chart) |
| **SALE OF GOODS- INCOTERMS- BUY-SIDE TERMS- DELIVERY** | 336—337  (Chart) |
| EXW, Ex Works | 336-a/b  (Chart) |
| FCA, Free Carrier | 337-c/d  (Chart) |
| FOB, Free On Board | 337-c/d  (Chart) |
| CIP, Carriage and Insurance Paid To | 337-c/d  (Chart) |
| CIF, Cost, Insurance and Freight | 337-c/d  (Chart) |
| DDP, Delivered Duty Paid | 337-c/d  (Chart) |
| E, Departure | 336-a/b  (Chart) |
| Sale of Goods- Incoterms- Groups- Buy-side terms- Delivery – F, Main Carriage Unpaid | 337-c/d  (Chart) |
| Sale of Goods- Incoterms- Groups- Buy-side terms- Delivery – C, Main Carriage Unpaid | 337-c/d  (Chart) |
| Sale of Goods- Incoterms- Groups- Buy-side terms- Delivery – D- Arrival | 337-c/d  (Chart) |
| Acceptance- Sale of Goods- Buy-side terms | 339-d |
| Acceptance- Sale of Goods- Buy-side terms – Buyer’s satisfaction or third party approval | 339-d |
| Acceptance- Sale of Goods- Buy-side terms – SGA default rules for acceptance | 339-d |
| Acceptance- Sale of Goods- Buy-side terms – Wrongful refusal of delivery | 339-d (bottom) |
| **BILLS OF LADING (B/L)- SALE OF GOODS- BUY-SIDE TERMS- DELIVERY** | 339-c |
| L/C, “Irrevocable documentary letter of credit” | 339-c  341-c |
| Requirements | 339-c |
| “Negotiable” or “order” | 339-c |
| Modes of transport, form, governing international treaties | 339-c |
| **SALE OF GOODS- BILLS OF LADING (B/L)- BUY-SIDE TERMS- DELIVERY** | 339-c |
| L/C, “Irrevocable documentary letter of credit” | 339-c  341-c |
| Requirements | 339-c |
| “Negotiable” or “order” | 339-c |
| Modes of transport, form, governing international treaties | 339-c |
| **SALE OF GOODS- BUY-SIDE TERMS- ACCEPTANCE** | 339-d |
| Buyer’s satisfaction or third party approval | 339-d |
| SGA default rules for acceptance | 339-d |
| Wrongful refusal of delivery | 339-d (bottom) |
| Liquidated damage terms- Sale of goods- Buy-side terms | 340-a |
| Liquidated damage terms- Sale of goods- Buy-side terms – Difference between unenforceable penalties | 340-a |
| Interest rate- Sale of goods- Interest Act requirements | 342-a/b |
| Sale of Goods- Interest rate- Interest Act requirements | 342-a/b |
| SGA- Arbitration- Sale of goods | 345-c |
| **SALE OF GOODS- SECURITY**  **SELLER’S SECURITY FOR PAYMENT AND IN REM RIGHTS** | 345-d |
| **Unpaid Seller’s Lien:** |  |
| “Unpaid seller” | 345-d |
| Enforcing lien | 345-d |
| When lien is lost | 345-d |
| Rights | 346-a(top) |
| Right of repossession | 346-a |
| **Purchase-money security interest on goods sold** | 346-a |
| PMSI status | 346-a |
| PPSA | 346-a-b |
| Equipment | 346-b |
| PPSA | 346-a |
| Inventory | 347-c3 |
| Consumer goods | 347-d |
| Security- Sale of goods- Seller’s security for payment- “Unpaid seller” | 345-d |
| Security- Sale of goods- Seller’s security for payment- Unpaid seller’s lien | 345-d |
| Security- SGA- Unpaid seller’s lien- Rights | 346-a(top) |
| SGA- Security- “Unpaid seller” | 345-d |
| SGA- Security- Unpaid seller’s lien | 345-d |
| SGA- Security- Unpaid seller’s lien- Rights | 346-a(top) |
| BIA- Right of repossession- Unpaid seller of goods- Sale of goods | 345-d |
| **PMSI (PURCHASE MONEY SECURITY INTEREST)- SALE OF GOODS- PPSA**  **EQUIPMENT** | 346-a |
| Creation or attachment of security interest | 346-b |
| Creation or attachment of security interest – Title-retention | 346-b |
| Perfection of security interest | 346-b |
| Perfection of security interest – Register financing statement | 347-c |
| **PPSA- PMSI- SALE OF GOODS- EQUIPMENT** | 347-c-d  347-c-d |
| Creation or attachment of security interest | 346-b |
| Creation or attachment of security interest – Title-retention | 346-b |
| Perfection of security interest | 346-b |
| Perfection of security interest – Register financing statement | 347-c |
| Purchase money security interest (PMSI)- Sale of goods | 346-a |
| Repossession- BIA- Sale of goods- Unpaid seller of goods | 346-a |
| **SALE OF GOODS- PPSA- PMSI EQUIPMENT** | 346-a-b |
| Creation or attachment of security interest | 346-b |
| -Title-retention | 346-b |
| Perfection of security interest | 347-c |
| -Register financing statement | 347-c |
| PMSI- Sale of Goods- Consumer goods | 347-d |
| PMSI- Sale of Goods- PPSA- Inventory   * Impediments | 347-d |
| PPSA- PMSI- Sale of Goods- Consumer goods | 347-d |
| PPSA- PMSI- Sale of Goods- Inventory | 347-c |
| Sale of Goods- PPSA- PMSI- Consumer goods | 347-d |
| Sale of Goods- PPSA- PMSI- Inventory | 347-c |
| **CISG- SALE OF GOODS- SCOPE AND APPLICATION** | 348-b |
| Countries party to CISG | 348-b |
| Federal versus provincial | 349-c |
| Exclusions from CISG | 349-c |
| Contracting out of CISG | 350-b  351-c |
| **SALE OF GOODS- CISG- THE UN CONVENTION ON CONTRACTS FOR THE INTERNATIONAL SALE OF GOODS (CISG)** | 348-b |
| **Scope and application:** | 348-b |
| Countries party to CISG | 348-b |
| Federal versus provincial | 349-c |
| Exclusions | 349-c |
| Contracting out of CISG | 350-b  351-c |
| **Specific default provisions:** | 349-d |
| Requirements for goods to conform to contract (Art 35) | 349-d |
| Buyer must examine goods (Art 38-40) | 349-d  (bottom) |
| Time limit (Art 38-40) | 349-d  (bottom) |
| Fixing contract price and specifications for goods | 350-a |
| **Remedies for breach of CISG:** | 350-a |
| Damages (Art 45, para 2) | 350-a |
| Formula for measurement of direct damages (Art 75) | 350-b |
| Duty to mitigate loss(Art77) | 350-b |
| Other remedies | 350-a |
| Avoiding contract (Art 49) | 350-a |
| Passing Risk | 350-a |
| When to opt out of the CISG | 350-a |
| **SALE OF GOODS- CONTRACT REMEDIES UNDER SGA** | 348-a |
| Seller’s in personam remedies | 348-a |
| **Buyer’s remedies:** | 348-a |
| Non-delivery of goods | 348-a |
| Breach of warranty | 348-b |
| **SALE OF GOODS- REMEDIES- SGA** | 348-a |
| Seller’s remedies | 348-a |
| Buyer’s remedies | 348-a |
| **SGA- REMEDIES- SALE OF GOODS** | 348-a |
| Seller’s remedies | 348-a |
| Buyer’s remedies | 348-a |
| The United Nations Convention on Contracts for the International Sale of Goods- CISG  (see “CISG”) | 348-b |
| **CISG- SALE OF GOODS- REMEDIES** | 350-a |
| Damages (Art 45, para 2) | 350-a |
| Formula for measurement of direct damages (Art 75) | 350-b |
| Duty to mitigate loss (Art 77) | 350-b |
| Other remedies | 350-a |
| Avoiding contract (Art 49) | 350-a |
| Passing risk | 350-a |
| **CISG- SALE OF GOODS- SPECIFIC DEFAULT PROVISIONS** | 349-a |
| Requirements for goods to conform to contract (Art 35) | 349-a |
| Buyer must examine goods (Art 38-40) | 349-d  (bottom) |
| Time limit (Art 38-40) | 349-d  (bottom) |
| Fixing contract price and specifications for goods | 350-a |
| CISG- Sale of goods- When to opt out of CISG | 350-b |
| Wishart Act- Franchise | 351-c |
| Franchise- Sale of goods- Arthur Wishart (Franchise Disclosure) Act | 351-c |
| Franchise- Rescission of franchise agreement | 352-a |
| **SALE OF GOODS- FRANCHISE LEGISLATION- WISHART ACT** | 351-c |
| “franchise” | 351-c |
| Exemptions | 351-d |
| Consequences of non-exempt franchise relationship | 351-d |
| Rescission of franchise agreement | 352-a |
| **PRIVACY- PIPEDA – 10 PRINCIPLES** |  |
| Accountability | 355-d |
| Identifying purposes | 355-d |
| Consent | 356-a |
| Limiting collection | 356-b |
| Limiting use, disclosure and retention | 356-b |
| Accuracy | 356-b |
| Safeguards | 356-b |
| Openness | 357-c |
| Individual Access | 357-c |
| Challenging compliance | 357-c |
| **PRIVACY- PIPEDA – APPLICATION OF PIPEDA (S.4)** | 353-a |
| Jurisdiction | 353-a-b |
| Excluded organizations | 353-b |
| “health information custodians” | 353-b |
| Health information legislation | 353-b (bottom) |
| “substantially similar” test | 354-a |
| **“personal information” (s.2(1)):** | 354-a |
| “About” | 354-a |
| “Identifiable” | 354-b |
| Form of information | 354-b |
| “organization” | 354-b |
| “commercial activities” | 354-b |
| **Enforcement and administration:** | 354-b |
| Enforcement | 354-b |
| Result of failure to comply | 354-b |
| Commissioner mandate and powers (auditing, disclosure to public) | 354-b  355-c |
| Applying for hearing, time limit | 355-c |
| Offences | 355-d |
| **PRIVACY- PIPEDA- PRINCIPLES OF PIPEDA** | 355-d |
| Accountability | 355-d |
| Identifying purposes | 355-d |
| Consent | 356-a |
| Limiting collection | 356-b |
| Limiting use, disclosure and retention | 356-b |
| Accuracy | 356-b |
| Safeguards | 356-b |
| Openness | 357-c |
| Individual access | 357-c |
| Challenging compliance | 357-c |
| **FIRST NATIONS – PRIVACY -PIPEDA** | 357-c |
| Application of PIPEDA to First Nations | 357-c |
| Some Provincial legislation applies | 357-c |
| First Nations OCAP | 357-d |
| **PRIVACY –FIRST NATIONS - PIPEDA** | 357-c |
| Application of PIPEDA to First Nations | 357-c |
| Some Provincial legislation applies | 357-c |
| First Nations OCAP | 357-d |
| Commercial activities- Privacy- PIPEDA- Definition of commercial activities | 354-b |
| Organization- Privacy- PIPEDA- Definition of organization | 354-b |
| Personal Health Information Protection Act (PHIPA)- Privacy- “substantially similar” test | 354-a |
| Privacy- “organization”- PIPEDA- Definition of organization | 354-b |
| **PRIVACY- “PERSONAL INFORMATION”- PIPEDA** | 354-a |
| “About” | 354-a |
| “Identifiable” | 354-b |
| Form of information | 354-b |
| Privacy- Commercial activities- PIPEDA- Definition of commercial activities | 354-b |
| Audit- Privacy- PIPEDA | 354-b |
| Disclosure by commissioner- Privacy PIPEDA | 355-c |
| Privacy- Audit- PIPEDA | 354-b |
| Privacy Commissioner- Privacy- PIPEDA- Powers and authority | 354-b  355-c |
| Privacy- Disclosure by commissioner- PIPEDA | 355-c |
| Privacy- Privacy Commissioner powers and authority- PIPEDA | 354-b  355-c |
| **ABORIGINAL – CONNECTING FACTORS** | 359-d |
| Business Income | 360-a |
| Sole proprietorship/partnership/joint venture | 362-b  363-c |
| Employment Income | 359-d |
| Aboriginal – Income Tax - Employment income | 359-d |
| Aboriginal – s. 87 – Elements of the Indian Act Exemption | 359-c |
| Aboriginal – tax exemptions under the Indian Act | 359-d |
| Aboriginal – Taxation Issues | 359-c |
| **CONNECTING FACTORS – ABORIGINAL** | 359-d |
| Business Income | 360-a |
| Sole proprietorship/partnership/joint venture | 362-b |
| Employment Income | 359-d |
| Indian Act – tax exemptions | 359-d |
| Aboriginal – GST and HST | 360-b |
| Aboriginal – Income Tax - Business Income | 362-b/c |
| Aboriginal – Income Tax – Investment and Interest Income | 360-b |
| Aboriginal – s. 90, Exemption on Property – Deeming Provisions, “situated on a reserve” | 360-b |
| GST and HST – Aboriginal | 360-b |
| Income Tax – Aboriginal – Business Income | 360-a |
| Income Tax – Aboriginal – Investment and Interest Income | 360-b |
| Situated on Reserve – s.90, Exemption on Property – Deeming Provisions | 360-a |
| **TAXATION – ABORIGINALS** | 359-c |
| business income | 360-a |
| employment Income | 359-d |
| First Nations goods and services tax | 361-c |
| GST and HST | 360-b |
| Indian Act exemptions | 359-c |
| Investment and interest income | 360-b |
| S.90 Deeming provision | 360-a |
| Aboriginal – Criminal Seizure – insolvency | 361-d |
| Aboriginal – First Nations Goods and Services Tax (FNGST) | 361-c |
| Aboriginal – Insolvency | 361-c |
| Aboriginal – Insolvency – Criminal Seizure | 361-d |
| Aboriginal – Paramount Location Test (for personal property) | 361-d |
| First Nations Goods and Services Tax | 361-c |
| **INSOLVENCY – ABORIGINALS** | 361-c |
| Bankruptcy | 361-d |
| Criminal Seizure | 361-d |
| Garnishment | 362-a |
| Paramount Location Test | 361-d |
| Seizure by another Indian or Band | 362-a |
| Paramount Location test – Aboriginal | 361-d |
| Aboriginal – Bankruptcy  (See “Insolvency – Aboriginals”) | 361-c |
| Aboriginal – Business Planning – insolvency | 362-a |
| **ABORIGINAL – BUSINESS VEHICLES** | 362-b |
| Corporations | 363-d |
| Joint Ventures | 363-c |
| Joint Ventures – Permanent Establishment Test | 363-d (top) |
| Partnerships | 363-c |
| Sole Proprietorships | 362-b |
| Aboriginal – Garnishment – insolvency | 362-a |
| **ABORIGINAL – INSOLVENCY** |  |
| Business Planning | 362-a |
| Garnishment | 362-a |
| Seizure by another Indian or Band | 362-a |
| Aboriginal – s. 89(1) Seizure by Another Indian or Band – insolvency | 362-a |
| Bankruptcy – Aboriginals  (See “Insolvency – Aboriginals”) | 361-c |
| **BUSINESS VEHICLES – ABORIGINALS** | 362-c |
| Corporation | 363-d |
| Joint Venture | 363-c |
| Joint Venture – Permanent establishment test | 363-d (top) |
| Partnership | 363-c |
| Sole proprietorship | 362-b |
| Garnishments – Aboriginals – insolvency | 362-a |
| **ABORIGINAL BUSINESS** |  |
| Corporations | 363-d |
| Joint Ventures | 363-c |
| Partnerships | 363-c |
| Sole Proprietorships | 362-b |
| Corporation – Aboriginals | 363-d |
| Joint ventures – Aboriginal | 363-c |
| Joint ventures – Aboriginal – Permanent establishment test | 363-d |
| Partnerships – Aboriginal | 363-c |
| Sole Proprietorship – Aboriginal | 362-b |
| Corporate reorganizations under the Bankruptcy and Insolvency Act and the Companies’ Creditors Arrangement Act | 365-c-d |
| **RESTRUCTURING IMPACT ON STAKEHOLDERS** | 365-c-d |
| Secured creditors | 365-d |
| Trade creditors | 365-d |
| Landlords | 366-a |
| Regulatory agencies | 366-a |
| Shareholders | 366-a |
| Employees/unions | 366-a |
| Restructuring – Key considerations prior to a restructuring | 366-a |
| Restructuring – methods | 365-c |
| Bankruptcy – debtor-in-possession financing (DIP) | 366-b |
| Debtor-in-possession financing – bankruptcy | 366-b |
| Key Considerations Prior to a Restructuring – Timing | 366-b |
| Key Considerations Prior to a Restructuring – Cost/Funding | 366-b |
| Key Considerations Prior to a Restructuring – DIP Financing | 366-b |
| Key Considerations Prior to a Restructuring – Viability of proposal | 366-b |
| Key Considerations Prior to a Restructuring – Feasibility | 366-b |
| Key Considerations Prior to a Restructuring – Communications | 366-b |
| **RESTRUCTURING – KEY CONSIDERATIONS PRIOR TO A RESTRUCTURING** | 366-b |
| Timing | 366-b |
| Cost/Funding | 366-b |
| DIP Financing | 366-b |
| Viability of proposal | 366-b |
| Feasibility | 366-b |
| Communications | 366-b |
| Bankruptcy and Insolvency Act (BIA) - Restructuring – Proposals under BIA  (See “Restructuring – Proposals under the BIA”) | 367-d (bottom) |
| BIA/CCAA – Typical Compromises   * Cents on the Dollar * Basket Compromise * Debt conversion | 367-c |
| Corporate Reorganization  (See “Restructuring – Proposals under the BIA”)  (See “Restructuring - CCAA”) | 365-c-d  367-d  375-d |
| Private Compromises and Informal Restructurings – Restructuring | 367-d |
| Re-organization – informally (private) | 367-d |
| Restructuring – Corporate under the BIA and CCAA | 367-d  375-d |
| Restructuring – Private Compromises and Informal Restructurings | 367-d |
| **RESTRUCTURING – PROPOSALS UNDER THE BIA** | 367-d |
| Advantages | 375-c |
| Disadvantages | 375-d |
| Annulment of Approved Proposal | 375-c |
| Automatic Stay of Proceedings | 370-a |
| Crown | 370-b |
| Regulatory Bodies | 370-b |
| Directors | 370-b |
| Lifting the Stay by creditors | 370-a |
| Secured Creditors | 370-a |
| Termination of Agreements with debtor | 371-c |
| Payment for goods and services | 371-c |
| Eligible financial contracts | 371-d |
| Aircraft Objects | 371-d |
| Claims against directors | 370-b |
| Classification of creditors | 372-b |
| **Commencing the Proposal Process:** | 368-a |
| Notice of Intention | 368-b |
| Proposal to Creditors | 368-b |
| Consequences of Failure to File Cash-Flow Statement and Related Reports and other deemed bankruptcies | 369-c |
| Court Approval | 373-d |
| **Creditor Meetings:** | 373-c |
| Proposal trustee duties | 373-c |
| Provable claims | 373-c |
| Review of debtor’s financial affairs by proposal trustee | 373-c |
| Adjournment | 373-c |
| Creditor approval | 373-c |
| Disclaimer of Commercial Leases | 372-b |
| **Effect of an Approved Proposal:** | 374-b |
| Binding on creditors | 374-b |
| Release of pre-filing claims | 375-c |
| Claims not released in a proposal | 375-c |
| Undisclosed creditors | 375-c |
| Equal Treatment of Creditors and Secret Deals | 368-a |
| Notice of Intention (NOI) | 368-b |
| Notice to Creditors | 368-b |
| Required Creditor Approval | 373-c (bottom) |
| Required Statutory Terms which must be included in a Proposal | 374-a |
| Requirement to File Cash-Flow Statement and Related Reports | 368-b |
| Revisions or Amendments to a Proposal | 373-d |
| The role and Obligations of Proposal Trustee | 369-c |
| **Timelines for Filing a Proposal:** | 369-d |
| Extensions | 369-d |
| Initial 30 days | 369-d |
| Termination of period for filing proposal | 369-d |
| Who May Make a Proposal? | 368-a |
| **RESTRUCTURING – TYPICAL COMPROMISES OR ARRANGEMENTS UNDER THE BIA OR CCAA PLANS** | 367-c |
| Cents on the Dollar | 367-c |
| Debt conversion | 367-c |
| Basket Compromise | 367-c |
| BIA – “person” | 368-a |
| BIA – “insolvent person” | 368-a |
| Commencing the proposal process –  Restructuring – Proposals under the BIA | 368-a |
| Equal Treatment of Creditors and Secret Deals – Restructuring – Proposals under the BIA | 368-a |
| NOI (bankruptcy – BIA) | 368-b |
| Notice Of Intention (NOI) – BIA – Restructuring | 368-b |
| Proposal Process – BIA – Restructuring – Filing cashflow statement and related reports | 368-b |
| Proposal Process – BIA – Restructuring – Consequences of failure to file cashflow statements and related reports | 368-b |
| **NOTICE OF INTENTION (NOI) – BIA – RESTRUCTURING** |  |
| Notice To Creditors | 368-b |
| Requirements of NOI | 368-b |
| Proposals under the BIA | 368-a |
| Notice of intention to make a proposal – BIA | 368-b |
| Notice to Creditors – Restructuring – Proposals under the BIA | 368-b |
| Person – BIA definition | 368-a |
| “Insolvent Person” (s. 2) – BIA | 368-a |
| Requirement to File Cash-Flow statement and related reports – Restructuring – Proposals under the BIA | 368-b |
| Restructuring – Proposals under the BIA - Who may make a proposal? | 368-a |
| 30 Day Filing Period, Initial – Timelines - Restructuring – Proposals under the BIA | 369-d |
| Consequences of Failure to File Cash-Flow Statement - Restructuring – Proposals under the BIA | 369-c |
| Extensions, Timelines - Restructuring – Proposals under the BIA | 369-d |
| Filing a proposal, Timelines - Restructuring – Proposals under the BIA | 369-d |
| Initial 30 Day Filing Period - Restructuring – Proposals under the BIA | 369-d |
| NOI – filing time | 369-d |
| Proposal Trustee – Role of - BIA | 369-c |
| Proposal Trustee – Roles and obligations - Restructuring – Proposals under the BIA | 369-c |
| Termination of time period for filing – Restructuring – Proposals under the BIA | 369-d |
| The Role and Obligations of Proposal Trustee - Restructuring – Proposals under the BIA | 369-c |
| Timelines for filing a proposal – Restructuring – Proposals under the BIA | 369-d |
| **AUTOMATIC STAY OF PROCEEDINGS – RESTRUCTURING – PROPOSALS UNDER THE BIA** | 370-a |
| Crown | 370-b |
| Regulatory Bodies | 370-b |
| Directors | 370-b |
| Lifting the Stay by creditors | 370-a |
| Application of stay to secured creditors | 370-a |
| Secured Creditors | 370-a |
| Termination of Agreements with debtor | 371-c |
| Payment for goods and services | 371-c |
| Eligible financial contracts | 371-d |
| Aircraft Objects | 371-d |
| Stay of proceedings – BIA (automatic) | 370-a |
| **ELIGIBLE FINANCIAL CONTRACTS – RESTRUCTURINGS** | 371-d |
| BIA | 371-d |
| CCAA | 378-b |
| **STAY AGAINST TERMINATION OF AGREEMENTS WITH DEBTOR - RESTRUCTURING – PROPOSALS UNDER THE BIA** | 371-c |
| Payment for goods and service | 371-c |
| Eligible financial contracts | 371-d |
| Aircraft Objects | 371-d |
| **TERMINATION OF AGREEMENTS WITH DEBTOR - RESTRUCTURING – PROPOSALS UNDER THE BIA** | 371-c |
| Payment for goods and services | 371-c |
| Eligible financial contracts | 371-d |
| Aircraft Objects | 371-d |
| Bankruptcy – Classification of Creditors – Under BIA | 372-b |
| Bankruptcy – Classification of Creditors – Under CCAA | 380-a |
| Claims against Directors –  Restructuring – Proposals under the BIA | 372-a |
| **CLASSIFICATION OF CREDITORS** | 372-b  380-a |
| BIA | 372-b |
| CCAA | 380-a |
| Restructuring – Proposals under the BIA | 372-b |
| Commonality of Interests – BIA restructuring – classification of creditors | 372-b |
| Creditors – Classification - Restructuring – Proposals under the BIA | 372-b |
| Creditors – Classifications | 372-b  380-a |
| Creditors – Classifications – BIA | 372-b |
| Creditors – Classifications – CCAA | 380-a |
| Directors, claims against - Restructuring – Proposals under the BIA | 372-a |
| Disclaimer of commercial leases - Restructuring – Proposals under the BIA | 372-b |
| Court Approval – Restructuring – Proposals under the BIA | 373-d |
| **CREDITOR MEETING – RESTRUCTURING – PROPOSALS UNDER THE BIA** | 373-c |
| Provable claims | 373-c |
| Review of debtor’s financial affairs by proposal trustee | 373-c |
| Adjournment | 373-c |
| Creditor approval | 373-c |
| Double Majority – BIA Restructuring – creditor approval | 373-c |
| Required Creditor Approval –  Restructuring – Proposals under the BIA | 373-c |
| Revisions or Amendments to a proposal – Restructuring – Proposals under the BIA | 373-d |
| **APPROVED PROPOSAL, EFFECTS - RESTRUCTURING – PROPOSALS UNDER THE BIA** | 376-d |
| Binding on creditors | 374-b |
| Release of pre-filing claims | 375-c |
| Claims not released in a proposal | 375-c |
| Undisclosed creditors | 375-c |
| **EFFECT OF AN APPROVED PROPOSAL - RESTRUCTURING – PROPOSALS UNDER THE BIA** | 374-b |
| Binding on creditors | 374-b |
| Release of pre-filing claims | 374-c |
| Claims not released in a proposal | 375-c |
| Undisclosed creditors | 375-c |
| Required Statutory Terms which must be included in a proposal – Restructuring – Proposals under the BIA | 374-a |
| Advantages and Disadvantages - Restructuring – Proposals under the BIA | 375-c |
| Annulment of Approved Proposal - Restructuring – Proposals under the BIA | 375-c |
| CCAA – Restructuring under the  (See “Restructuring under the CCAA”) | 375-d |
| Companies creditors arrangement Act (CCAA) | 375-d |
| Debtor company – CCAA definition | 376-a |
| Disadvantages and Advantages - Restructuring – Proposals under the BIA | 375-c/d |
| **RESTRUCTURING – CCAA** | 375-d |
| Advantages/Disadvantages | 383-c |
| Amendments or Modifications | 382-a |
| Binding on the Crown | 382-a |
| Classification of Creditors | 380-a |
| Commencing the CCAA Process | 376-b |
| Compromise Against Directors | 379-d |
| Compromise Against Third Parties | 380-a |
| Conversion of Proceedings b/w BIA and CCAA | 383-d |
| Court Approval | 381-c |
| Court Ordered Stay of Proceedings | 378-a |
| Court Ordered Charges | 379-d |
| Creditor Approval | 380-b |
| Creditor’s Meeting | 380-b |
| Common Law Test for Court Sanction | 381-c |
| Duration of CCAA Stay | 378-a |
| Effect of a Plan | 382-a |
| Granting and Extending CCAA Stay (Test) | 378-a |
| Government Claims | 378-b |
| Recognition of International Insolvency Proceedings | 382-a |
| Who May Use the CCAA | 375-d |
| Who may use the CCAA? – Restructuring – CCAA | 375-d |
| Bankrupt – CCAA | 376-a |
| CCAA Process, Commencing –  Restructuring – CCAA | 376-a |
| **COMMENCING THE CCAA PROCESS –**  **RESTRUCTURING** | 376-b |
| Jurisdiction | 376-b |
| Initial Application | 376-b |
| Initial Order | 377-c |
| Role of the Monitor | 377-d |
| Company – CCAA definition | 376-a |
| Five Million Dollar Debt Threshold – CCAA | 376-b |
| Affiliated Debtor – CCAA | 376-b |
| Insolvent – CCAA | 376-a |
| Notice of Application – CCAA – Restructuring | 377-c |
| Process, Commencing - Restructuring – CCAA | 376-b |
| CCAA Proceedings – Time Limit | 378-a |
| Court Ordered Stay of Proceedings –  Restructuring – CCAA | 378-a |
| Court Ordered Stay of Proceedings – CCAA | 378-a |
| Stay of proceedings – CCAA (court ordered) | 378-a |
| Stay of Proceedings, Court ordered - Restructuring – CCAA | 378-a |
| Time Limit on CCAA Proceedings | 378-a |
| **CCAA PROCEEDINGS** |  |
| Eligible Financial Contracts | 378-b |
| Goods and Services Payment | 378-b |
| Government Claims | 378-b |
| Granting and Extending Stay | 378-a (bottom) |
| Payment for Goods and Services | 378-b |
| Stay Against Claims Against Directors | 378-b |
| Duration of CCAA Stay | 378-a |
| Duration of CCAA Stay – CCAA | 378-a |
| Eligible Financial Contracts – CCAA proceedings | 378-b |
| Goods and Services Payment – CCAA Proceedings | 378-b |
| Government Claims – CCAA Proceedings | 378-b |
| Granting and Extending Stay - CCAA Proceedings | 378-a |
| Payment for Goods and Services – CCAA Proceedings | 378-b |
| Stay Against Claims Against Directors – CCAA Proceedings | 378-b |
| **CCAA PROCEEDINGS** |  |
| Guarantees and Letters of Credit | 379-c |
| Investigation by Regulatory Body | 379-c |
| Letters of Credit and Guarantees | 379-c |
| Regulatory Matters | 379-c |
| Charges, Court Ordered – Restructuring – CCAA | 379-d |
| Compromise against Directors – Restructuring – CCAA | 379-d |
| Court Ordered Charges – Restructuring – CCAA | 379-d |
| Directors, Compromise against - Restructuring – CCAA | 379-d |
| Guarantees and Letters of Credit – CCAA Proceedings | 379-c |
| Investigation by Regulatory Body – CCAA Proceedings | 379-c |
| Letter of Credit and Guarantees – CCAA Proceedings | 379-c |
| Regulatory Body – CCAA Proceedings | 379-c |
| CCAA – court approval | 381-c |
| CCAA – creditor approval voting | 380-b |
| CCAA – classification of creditors | 380-a |
| Classification of Creditors –  Restructuring – CCAA | 380-a |
| Compromise against third parties –  Restructuring – CCAA | 380-a |
| Court Approval – Restructuring – CCAA | 381-c |
| Creditor Approval – Restructuring – CCAA | 380-b |
| Creditor’s Meeting – Restructuring – CCAA | 380-b |
| Creditors – Classification - Restructuring – CCAA | 380-a |
| Double Majority – CCAA Restructuring – creditor approval | 380-b |
| Third parties, compromise against –  Restructuring – CCAA | 380-a |
| Amendments or Modifications – Restructuring – CCAA | 382-a |
| Modifications or Amendments - Restructuring – CCAA | 382-a |
| Binding on the Crown - Restructuring – CCAA | 382-a |
| CCAA Part IV – International Insolvency | 382-a,b |
| Effect of a Plan – Restructuring – CCAA | 382-a |
| International Insolvency – CCAA Part IV | 382-a,b |
| International Insolvency Proceedings, Recognition - Restructuring – CCAA | 382-a,b |
| Recognition of International Insolvency Proceedings – Restructuring – CCAA | 382-a,b |
| Advantages/Disadvantages - Restructuring – CCAA | 383-c,d |
| BIA/CCAA Conversion of proceedings - Restructuring – CCAA | 383-d |
| CCAA – advantages/disadvantages | 383-c,d |
| Converting proceedings, BIA/CCAA –  Restructuring – CCAA | 383-d |
| Disadvantages/Advantages - Restructuring – CCAA | 383-c,d |
| **ASSET VS SHARES** | 385-d |
| Choice of assets/liabilities | 385-d |
| Simplicity | 386-a |
| Bulk sales | 386-a |
| Employees | 386-a |
| Third party consents | 386-a |
| Corporate structure | 386-b |
| Pension and benefit plans | 386-b |
| Changing preferences | 387-d |
| Vendor may prefer asset sale (availability of losses, low tax rate, tax cost of assets exceeds purchase price and sale of division) | 388-a |
| Purchaser may prefer share purchase (availability of losses, deductions available and fair market value less than tax cost) | 388-a-b |
| **Tax considerations:** | 386-b |
| Vendor’s preference for share sale (capital gains and one level of tax) | 387-c |
| Purchaser’s preference for asset purchase (increased tax cost) | 387-d |
| Purchaser – change of preference – share purchase | 388-a |
| Vendor – change of preference – asset sale | 388-a |
| Other Taxes | 388-b |
| **SHARE VS ASSET PURCHASE** | 385-d |
| Choice of assets/liabilities | 385-d |
| Simplicity | 386-a |
| Bulk sales | 386-a |
| Employees | 386-a |
| Third party consents | 386-a |
| Corporate structure | 386-b |
| Pension and benefit plans | 386-b |
| **Tax considerations:** | 386-b |
| Vendor’s preference for share sale (capital gains and one level of tax) | 387-c |
| Purchaser’s preference for asset purchase (increased tax cost) | 387-d |
| Changing preferences | 387-d |
| Vendor may prefer asset sale (availability of losses, low tax rate, tax cost of assets exceeds purchase price and sale of division) | 388-a |
| Purchaser may prefer share purchase (availability of losses, deductions available and fair market value less than tax cost) | 388-a |
| Vendor may prefer asset sale (availability of losses, low tax rate, tax cost of assets exceeds purchase price and sale of division) | 388-a |
| Purchaser may prefer share purchase (availability of losses, deductions available and fair market value less than tax cost) | 388-a |
| Share vs Asset Purchase – Other taxes | 389-c |
| **ASSET VS SHARES – TAX CONSIDERATIONS** | 386-b |
| Purchaser’s Preference – asset purchase | 387-d |
| Purchase – change of preference | 387-d |
| Vender’s Preference – share sale | 397-c |
| Vendor – change of preference – asset sale | 388-a |
| Other Taxes | 388-b |
| Bulk Sales Act – assets v shares | 386-a |
| Considerations (Tax) of Assets v. shares | 386-b |
| Corporate Structure – purchase and sale of a business – Assets v. Shares | 386-b |
| Employee considerations – Asset v. Shares | 386-a |
| Pension & Benefit Plans – assets vs shares | 386-b |
| Simplicity (sale of assets vs. shares) | 386-a |
| Third Party Consents – Sale of business | 386-a |
| Asset Purchase – Purchaser’s Preference | 387-d |
| Purchaser’s Preference – Asset Purchase | 387-d |
| Share Sale – Vendor’s Preference | 387-d |
| Small Business Corporations (SBC) and Canadian-controlled private corporations (CCPC) – lower tax rate | 388-a |
| Vendor’s Preference – Share Sale | 387-c |
| Asset Sale- Vendor’s preference- Preference change (availability of losses, low tax rate, tax cost of assets exceeds purchase price and sale of division) | 388-a |
| Asset vs Shares – why preferences change | 387-a |
| Purchaser’s preference- Share purchase- Preference change (availability of losses, deductions available and fair market value less than tax cost) | 388-a-b |
| Share purchase- Purchaser’s preference- Preference change (availability of losses, deductions available and fair market value less than tax cost) | 388-a |
| Vendor’s preference- Asset sale- Preference change (availability of losses, low tax rate, tax cost of assets exceeds purchase price and sale of division) | 388-a |
| **ASSET PURCHASE TRANSACTION – CONSIDERATIONS** | 389-c |
| Commercial Considerations | 389-c |
| Tax Considerations (allocating purchase price and consideration) | 389-c |
| Assets to be Acquired (see “Assets to be Acquired”) | 390-a |
| **HARMONIZED SALES TAX (HST) ASSET PURCHASE CONSEQUENCES** | 402-b  388-a |
| Account receivables | 394-a |
| Consulting agreement | 401-d |
| Goodwill | 396-a |
| Machinery and depreciable property | 392-a (bottom) |
| Purchase price | 399-d |
| Real property | 391-d |
| Asset vs share purchase consequences | 388-b |
| Acquiring Assets – Asset Sale  (See Assets to be Acquired) | 390-b |
| **ASSETS TO BE ACQUIRED – ASSET SALE** | 390-b |
| **Accounts Receivable:** | 392-b |
| – s. 22 election | 393-d |
| **Assumed Liabilities:** | 396-b |
| Accounts Payable | 397-c |
| Indebtedness for borrowed money | 397-c |
| Liabilities not ordinarily assumed | 397-d |
| Licences and permits | 397-d |
| Sales orders | 397-c |
| Third party contracts and approvals | 397-d |
| Warranty claims | 397-c |
| **Employees:** | 397-d |
| Canada Pension Plan | 398-b |
| Common Law | 397-d |
| Employment Standards Act | 398-a |
| Labour Relations Act | 398-b |
| Workplace Safety Act | 399-c |
| **Assets to be Acquired:** |  |
| Goodwill and related assets | 395-c |
| Intellectual Property | 394-b |
| Inventories | 390-a |
| Land and Buildings | 390-b |
| Machinery and Equipment | 391-d |
| Prepaid Expenses | 394-b |
| **INVENTORIES – ASSETS TO BE ACQUIRED – ASSET SALE** | 390-a |
| Corporate considerations | 390-a |
| **Tax considerations:** | 390-b |
| Vendor | 390-b |
| Purchaser | 390-b |
| Other taxes | 390-b |
| **BUILDING- ASSETS TO BE ACQUIRED- ASSET SALE- LAND AND BUILDING** | 390-b |
| Corporate considerations | 390-b |
| **Tax considerations:** | 391-c |
| Vendor | 391-c |
| Purchaser | 391-d |
| Other taxes | 391-d |
| Elections: Accounts receivable – s. 22 | 393-d |
| ITA s. 23 sale of inventory | 390-b |
| **LAND AND BUILDING- ASSETS TO BE ACQUIRED- ASSET SALE** | 390-b |
| Corporate considerations | 390-c |
| **Tax considerations:** | 390-c |
| Vendor | 390-c |
| Purchaser | 390-d |
| Other taxes | 390-d |
| Representations & Warranties – Inventory Asset Sale | 390-a |
| Land transfer tax (Ontario) – Asset Sale | 403-d  391-d |
| **MACHINERY AND OTHER DEPRECIABLE PROPERTY – ASSET SALE** | 391-d |
| Corporate Considerations | 391-d |
| Tax considerations | 392-a |
| **ACCOUNTS RECEIVABLE – ASSET SALE** |  |
| Section 22 election | 393-d |
| Corporate Considerations | 392-b |
| Vendor tax consequences | 393-c |
| Purchaser tax consequences | 393-d |
| HST treatment | 392-b |
| **DOUBTFUL DEBTS – TAX CONSIDERATIONS** |  |
| Purchaser | 393-d |
| Vendor | 393-c |
| Ttaxpayer – accounts receivable | 393-c |
| ITA s. 22 Election – Sale of Accounts Receivable | 393-d |
| s. 22 election (ITA) – asset sale | 393-d |
| Goodwill and related assets – Asset Sale | 395-d |
| Intellectual Property – Asset Sale | 394-b |
| Prepaid Expenses – Asset Sale | 394-b |
| **ASSUMED LIABILITIES - ASSET SALE** | 399-a |
| Accounts Payable | 396-b |
| Indebtedness for borrowed money | 397-c |
| Liabilities not ordinarily assumed | 397-d |
| Licences and permits | 397-d |
| Sales orders | 397-c |
| Third party contracts and approvals | 397-d |
| Warranty claims | 397-d |
| Goodwill – HST- Asset Sale | 396-a |
| Indebtedness for borrowed money – assumed liabilities Asset Sale | 397-c |
| **LIABILITIES – ASSUMED IN ASSET SALE** | 396-b |
| Accounts Payable | 397-c |
| Indebtedness for borrowed money | 397-c |
| Liabilities not ordinarily assumed | 397-d |
| Licences and permits | 397-d |
| Sales orders | 397-c |
| Third party contracts and approvals | 397-d |
| Warranty claims | 397-c |
| Liability – transfer of obligation to perform | 396-b |
| Transfer – liabilities to third parties | 396-b |
| Warranty claims – assumed liabilities Asset Sale | 397-c |
| Common Law position- Asset Sale- Employees | 397-d |
| **EMPLOYEES – ASSET SALE** |  |
| Canada Pension Plan | 398-b |
| Common Law | 397-d |
| Employment Standards Act | 398-a |
| Labour Relations Act | 398-b |
| Workplace Safety Act | 399-c |
| Employment Standards Act (termination) – Asset Sale | 398-a |
| Asset Sale - Employment Standards Act (termination) | 398-a |
| Severance pay – Asset Sale | 398-b |
| Termination under the ESA – Asset Sale | 398-a-b |
| Labour Relations Act – Asset Sale/Purchase | 398-b |
| Payment of purchase price – asset sale | 399-c |
| Pension & Benefit Plans – Asset Purchase | 398-b |
| **PURCHASE PRICE – ASSET SALE** | 399-c |
| Bulk Sales Act | 401-d |
| Consulting agreement | 401-c |
| HST | 402-b |
| Land Transfer Tax | 403-d |
| Non-competition agreement | 400-b |
| Non-resident vendors | 403-d |
| Payment | 399-c |
| Retail Sales Tax | 402-b |
| Risk of Loss | 400-b |
| Section 184 OBCA | 404-b |
| Purchase price payment – asset sale | 399-c |
| Severance pay – Asset Sale | 398-b |
| Position under the LRA – Asset Sale | 398-b |
| Workplace Safety and Insurance Act – Asset Sale | 399-c |
| Tax – Payment of purchase price – asset sale – Reserves | 399-d |
| **PAYMENT OF PURCHASE PRICE – TAX – ASSET SALE** | 399-d |
| Interest | 399-d |
| Bad Debts | 400-a |
| Cash and Earn-Out | 400-a |
| **TAX – PAYMENT OF PURCHASE PRICE – ASSET SALE** | 399-d |
| Reserves | 399-d |
| Interest | 399-d |
| Bad Debts | 400-a |
| Cash and Earn-Out | 400-a |
| Consulting agreements – Asset sale | 401-c |
| **NON-COMPETITION AGREEMENT** | 400 |
| Asset Sale | 400-b |
| Tax | 401-c |
| Non-Competition Agreements & Consulting Agreements | 400-b |
| Reverse Earn-Out – Asset Sale | 400-b |
| Risk of Loss - Asset Sale | 400-b |
| **BULK SALES ACT – ASSET SALE** | 40-d |
| Exemption Order | 402-a |
| Disclosure of Creditors | 402-a |
| Formal Trustee Procedures | 402-a |
| Consulting agreements – tax implications for purchaser | 401-d |
| Disclosure of creditors – Bulk Sales Act – Asset Sale | 402-a |
| Exemption order – Bulk Sales Act – Asset Sale | 402-a |
| Formal trustee procedures – Bulk Sales Act – Asset Sale | 402-a |
| HST – Asset Sales | 402-b |
| Excise Tax Act, s. 167 – Asset sale | 403-c |
| HST – Asset Sale – Payment of (applicability) | 402-b |
| Share purchase transaction – HST | 403-c |
| Non-Resident Vendor – Asset Purchase | 403-d |
| Treaty-protected property | 403-d |
| Asset Purchase – OBCA s. 184 | 404-b |
| Asset Sale – Shareholder Approval –  OBCA s. 184 | 404-b |
| OBCA – Asset Sale – Section 184 | 404-b |
| Property – disposition – shareholder approval required | 404-b |
| s. 184 – OBCA – Asset Sale | 404-b |
| Share Purchase Considerations   * Corporate considerations * Contents * Reps and warranties * Third party contracts and approvals * Non-competition clauses * Releases * Conditions * Securities Act considerations * Effective Date * Payment of purchase price * Income tax issues * Reserves * Bad debts * Cash & Earn out * Change of control * Liabilities of target corporation * Tax planning to minimize tax consequences on the sale * Pre-sale dividend * Post-sale consulting arrangements * Retiring allowances | 404-b  405-c  405-c  405-c  406-a  406-a  406-b  406-b  406-b  406-b  406-b  407-c  407-c  407-d  407-d  407-d  409-c  409-c  409-c  409-d  410-a |
| Shareholder Approval – Asset Sale (OBCA) | 407-a-34 |
| Non-Competition Clauses – Share Sale | 406-a |
| Third Party Contracts / Approvals – Share Purchase | 406-a |
| Conditions – Share Sale | 406-b |
| Letter of intent – share sale – effective date | 406-b |
| Share sale – Letter of intent – effective date | 406-b |
| Share Sale – Effective Date | 406-b |
| Earn Out   * Share Sale | 407-d  407-d |
| Releases – Share Sale | 406-b |
| Securities Act Considerations – Share Purchase | 406-b |
| Tax Issues and Considerations – Share Purchase   * Bad Debts * Change of Control * Earn-Out * Reserves * Tax Liabilities of Target Corporation | 407-c  407-d  407-d  407-d  407-c  409-c |
| Change of Control – Share Sale – Deemed year-end | 407-d |
| Change of Control – Share Sale – Loss carry forwards | 408-b |
| Deemed year end – share sale, change of control | 407-d |
| Loss Carryforwards – Share Sale | 408-b |
| Loss Carryforwards – Share Sale, Change of Control | 408-b |
| Share Purchase – Tax  (See Tax Issues and Considerations – Share Purchase) | 407-c |
| Tax – short taxation year | 408-b |
| Carry forward – non-capital losses | 408-b |
| Minimizing taxes - Share sale | 409-c |
| Non-capital losses – carryforward period | 408-b |
| Pre-sale dividend – Share Sale | 409-c |
| Share sale – tax – strategies to minimize | 409-c |
| Tax Planning to Minimize Tax Consequences – Share Sale   * Post-Sale consulting Agreement * Pre-sale dividend * Retiring allowances | 409-c  409-d  409-c  410-a |
| Consulting agreements – post sale | 409-d |
| Post-Sale Consulting Agreements – Share Sale | 409-d |
| Retiring allowances – Share Sale | 410-a |
| Safe-income – dividend, ITA, share sale | 409-d |
| Competition Act – “Merger” definition | 411-c |
| Competition Tribunal – Comp Act – Share Sale | 411-c |
| Investment Canada Act | 410-b |
| Investment Canada Act – Notifiable transaction | 410-b |
| Investment Canada Act – Reviewable Investment | 410-b |
| Merger (Competition Act) | 411-c |
| Notifiable transactions – Investment Canada Act | 410-b |
| Reviewable Investment – Investment Canada Act | 410-b |
| Advance rulings – Competition Act | 411-d |
| Amalgamations – notifiable transactions | 412-a |
| Combinations – notifiable transactions | 412-a |
| Competition Act – Advance rulings | 411-d |
| Competition Act Threshold – Notifiable Transactions | 411-d |
| Notifiable Transactions – Amalgamations | 412-a |
| Notifiable Transactions – Combinations | 412-a |
| Notifiable transactions – Competition Act | 411-d |
| Notifiable Transactions – Party Threshold (Competition Act) | 412-a |
| Notifiable Transactions – Share Sale | 412-a |
| Notifiable Transactions – Transaction Threshold (Competition Act) | 412-a |
| Party Threshold (Competition Act) - Notifiable Transactions | 412-a |
| Threshold – Competition Act (Notifiable Transactions | 412-a |
| Transaction Threshold (Competition Act) - Notifiable Transactions | 412-a |
| Accounts Receivable, Assignment – Registrations – Share/Asset Sale | 413-c |
| Assignment of Accounts Receivable – Registrations - Share/Asset Sale | 413-c |
| Land - Registrations – Share/Asset Sale | 413-c |
| Leases – Registrations - Share/Asset Sale | 413-c |
| Personal Information – Share sale | 413-c |
| Personal Information Protection and Electronic Documents Act – Share Purchase (PIPEDA) | 413-c |
| Personal Information under PIPEDA | 412-b |
| PIPEDA – Share Purchase | 413-c |
| Real Property Sale – Registrations - Share/Asset Sale | 413-c |
| Registrations – Assignment of Accounts Receivable – Share/Asset Sale | 413-c |
| Registrations – Land – Share/Asset Sale | 413-c |
| Registrations – Leases - Share/Asset Sale | 413-d |
| Registrations – Real Property Sale – Share/Asset Sale | 413-c |
| Registrations – Share/Asset Sale | 413-c |
| Business Names Act - Corporate filings – share purchase | 413-d |
| Corporate filings – share purchase | 413-d |
| Corporations Information Act – Corporate filings – share purchase | 413-d |
| HST Filings – Registrations – Share/Asset Sale | 413-d |
| Income Tax Filings – Registrations – Share/Asset Sale | 413-d |
| Money laundering legislation – Purchase and Sale of business | 413-d |
| Money Laundering Regulations | 413-d |
| Registrations – HST filings – Share/ Asset Sale | 413-d |
| Registrations – Income Tax Filings - Share/Asset Sale | 413-d |
| Registrations – Security for Unpaid Purchase - Share/Asset Sale | 413-d |
| Registrations – Trade-mark registrations – Share/Asset Sale | 413-d |
| Security for unpaid purchase – registration – share/asset sale | 413-d |
| Share purchase – corporate filings | 413-d |
| Trade-mark registrations – Share/Asset Sale | 413-d |
| Unpaid purchase, security – registration – share/asset sale | 413-d |
| Money Laundering Regulations – Legal counsel | 414-a |