BUSINESS LAW - TABLE OF CONTENTS

|  |  |  |
| --- | --- | --- |
| Ch. | Topic | Pages |
| **15** | Methods of carrying on business | 111 |
| **16** | Partnerships | 121 |
| **17** | Taxation of corporations and their shareholders | 129 |
|  | *Appendix:* Tax Terms Gloss. | 147 |
| **18** | Income tax administration and enforcement | 157 |
| **19** | The creation of the corporation | 169 |
| **20** | Directors, officers and shareholders of a corp. | 177 |
| **21** | Shareholder Agreements | 187 |
| **22** | Share capital | 191 |
| **23** | Corporate changes | 201 |
| **24** | Securities law implications | 227 |
| **25** | Debt financing and secured transactions | 235 |
| **26** | Searches and Opinions | 251 |
| **27** | Unsecured creditors’ rights and remedies | 261 |
| **28** | Secured creditors’ rights and remedies | 285 |
| **29** | Employees | 315 |
| **30** | Domestic and international sale of goods | 339 |
| **31** | Privacy Law | 359 |
| **32** | Aboriginal business law | 365 |
| **33** | Corporate reorganizations under the BIA and the CCAA | 371 |
| **34** | The purchase and sale of a business | 391 |

BUSINESS LAW - NUMERICAL INDEX

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sole Proprietorship | 111(L-R)-112(L) | | | 1 | |
| Sole Proprietorship - Definition | 111(L) | | | 1 | |
| Liability - Sole Proprietorship | 111(L) | | | 1 | |
| Sole Proprietorship - Advantages and Disadvantages | 111(L) | | | 1 | |
| Sole Proprietorship - Liability | 111(L) | | | 1 | |
| Sole Proprietorship - Tax reporting year | 111(L) | | | 1 | |
| Sole Proprietorship - Tax reporting year - ITA election of non-calendar year | 111(L) | | | 1 | |
| Tax reporting year - Sole proprietorship | 111(L) | | | 1 | |
| ITA - s. 34.1 ITA - Preventing tax deferral for sole proprietorship | 111(L-R) | | | 1 | |
| Sole Proprietorship - Preventing Tax Deferral for non-calendar reporting year | 111(L-R) | | | 1 | |
| Sole Proprietorship - income or loss - included in indv’s (sole prop’s) income or losses from other sources | 111(R) | | | 1 | |
| ITA - s. 111(1)(a) ITA - Business (non-capital) losses for sole proprietorship | 111(R)-112(L) | | | 1 | |
| Sole Proprietorship - Tax - Business (non-capital) losses - carry forward/ roll back | 111(R)-112(L) | | | 1 | |
| Tax - Business (non-capital) losses - sole proprietorship – carry forward/roll back | 111(R)-112(L) | | | 1 | |
| ITA - s. 111(1)(b) ITA - Capital (non-business) losses for sole proprietorship | 112(L) | | | 1 | |
| Sole Proprietorship - Tax - Capital (non-business) losses for sole proprietorship | 112(L) | | | 1 | |
| Tax - Sole proprietorship - Capital losses | 112(L) | | | 1 | |
| Capital losses - Sole proprietorship - carry forward/roll back | 112(L) | | | 1 | |
| BNA - Business Names Act | 112(L) | | | 1 | |
| Business Names Act NOTE: Applies to all partnerships and sole proprietorships | 112(L) | | | 1 | |
| Name of Business - Business Names Act | 112(L) | | | 1 | |
| Name of business - sole proprietorship - litigation | 112(L) | | | 1 | |
| Sole proprietorship - litigation - name of business | 112(L) | | | 1 | |
| Partnership - Definition | 112(R) | | | 2 | |
| General Partnerships - Liability | 112(R)-  122(L) | | | 2  1.3.3 | |
| Liability - Different types of partnerships | 112(R) | | | 2 | |
| Liability - General Partnership | 112(R)  122(L) | | | 2  1.3.3 | |
| Liability - Limited Partnership | 112(R) | | | 2 | |
| Liability - Limited Liability Partnership (LLP) | 112(R) | | | 2 | |
| Limited Partnerships - Liability | 112(R) | | | 2 | |
| Limited Liability Partnership (LLP) - Liability | 112(R) | | | 2 | |
| Partnership - Liability of different types | 112(R) | | | 2 | |
| Partnership - Types of | 112(R) | | | 2 | |
| Partnership - Tax | 112(R)-113(L) | | | 2 | |
| Income flow through - partnership | 112(R)-113(L) | | | 2 | |
| Partnership - income flow-through | 112(R)-113(L) | | | 2 | |
| Partnership - Tax return filing | 112(R)-113(L) | | | 2 | |
| Partnership - Taxation (Method of) | 112(R)-113(L) | | | 2 | |
| Tax - Partnership - Income Flow-through | 112(R)-113(L) | | | 2 | |
| Tax (method of) - Partnerships | 112(R)-113(L) | | | 2 | |
| ITA s.96(1)(a) - Partnership - Taxation | 112(R)-113(L) | | | 2 | |
| Partnership - Tax Shelters | 113(L) | | | 2 | |
| Tax shelter - partnership | 113(L) | | | 2 | |
| Partnership - Sale of Interest In | 113(L) | | | 3 | |
| Co-Ownership - Sale of property | 113(L) | | | 3 | |
| Sale of interest in Partnership | 113(L) | | | 3 | |
| Sale of co-owned property | 113(L) | | | 3 | |
| Co-ownership Agreement | 113(L) | | | 3 | |
| Agreement - Co-ownership | 113(L) | | | 3 | |
| Co-ownership - partnership (comparison) | 113(L) | | | 3 | |
| Liability - Co-ownership | 113(L) | | | 3 | |
| Co-ownership - Liability | 113(L) | | | 3 | |
| Co-ownership - Tax | 113(L-R) | | | 3 | |
| Partnership - co-ownership (comparison) | 113(L-R) | | | 3 | |
| Tax - co-ownership | 113(L-R) | | | 3 | |
| Co-ownership | 113(L-R) | | | 3 | |
| Co-ownership - tax - claim capital cost allowance | 113(L-R) | | | 3 | |
| Tax - co-ownership - capital cost allowance | 113(L-R) | | | 3 | |
| Capital cost allowance - co-ownership | 113(L-R) | | | 3 | |
| Corporation - Dissolution | 113(R) | | | 4 | |
| Corporation - Rights and Liabilities | 113(R) | | | 4 | |
| Corporation - Shareholders’ liability | 113(R) | | | 4 | |
| Liability - Shareholders | 113(R) | | | 4 | |
| Shareholders - Liability | 113(R) | | | 4 | |
| Corporate Personality | 113(R) | | | 4 | |
| Personality of Corporation | 113(R) | | | 4 | |
| Shareholder Guarantee of Corporate Debt | 113(R) | | | 4 | |
| Dissolution of corporation | 113(R) | | | 4 | |
| Rights and Liabilities - Corporation | 113(R) | | | 4 | |
| Corporation - Separate Legal Entity | 113(R)-114(L) | | | 4 | |
| Corporation - Tax | 114(L) | | | 4 | |
| Tax - Corporation | 114(L) | | | 4 | |
| Corporation - Dividends | 114(L) | | | 4 | |
| Dividends - Taxation of | 114(L) | | | 4 | |
| Tax - Dividends | 114(L) | | | 4 | |
| Joint ventures - definition/attributes | 114(L-R) | | | 5 | |
| Joint ventures - governing agreements - general terms | 114(L-R) | | | 5 | |
| Co-venture - joint venture - governing agreements - general terms | 114(L-R) | | | 5 | |
| Joint ventures - tax on sale of assets | 114(R) | | | 5 | |
| Joint ventures - partnership (tax comparison) | 114(R) | | | 5 | |
| Partnership - joint ventures (tax comparison) | 114(R) | | | 5 | |
| Tax - joint ventures & capital cost allowance | 114(R) | | | 5 | |
| Franchises - generally, definition | 114(R) | | | 6.1 | |
| Franchise - franchisor rights | 114(R)- 115(L) | | | 6.1 | |
| Franchise vs. licence | 114(R), 115(R) | | | 6.1 | |
| Licenses vs. franchises | 114(R), 115 (R) | | | 6.1 | |
| Franchise - advantages and disadvantages | 115(L) | | | 6.1 | |
| Franchise - Types of franchise agreements | 115(L) | | | 6.1 | |
| Terminating Franchise | 115(L) | | | 6.1 | |
| Franchise - Termination | 115(L) | | | 6.1 | |
| Arthur Wishart Act (Franchise Disclosure) | 115(L) | | | 6.1 | |
| Franchise - Arthur Wishart Act (Franchise Disclosure) | 115(L) | | | 6.1 | |
| Disclosure - Franchise - Arthur Wisehart Act | 115(L) | | | 6.1 | |
| Franchise - goodwill | 115(R) | | | 6.1 | |
| Goodwill - Franchise | 115(R) | | | 6.1 | |
| Franchise - restraint of trade - restrictions in a franchise agreement | 115(R) | | | 6.1 | |
| Restraint of trade - franchise agreement restrictions - challenge | 115(R) | | | 6.1 | |
| Franchise - unauthorized control by franchisor - action for damages and/or injunction | 115(R) | | | 6.1 | |
| Unauthorised control - franchisor - action by franchisee | 115(R) | | | 6.1 | |
| Licence - generally, def’n | 115(R) | | | 6.1 | |
| Franchises - Tax | 115(R) | | | 6.2 | |
| Licence - Tax | 115(R) | | | 6.2 | |
| Tax - franchises and licenses | 115(R) | | | 6.2 | |
| Non-profit - remuneration (operations carried on without monetary gain) | 115(R) | | | 7 | |
| Non-profit - generally (definition) | 115(R)-116(L) | | | 7 | |
| Non-profit - vs. Charity | 115(R)-116(L) | | | 7 | |
| Charity vs. Non-Profit | 115(R)-116(L) | | | 7 | |
| Non-share Capital Corporation - Non-profit, charity | 116(L) | | | 7 | |
| Charity - ITA s. 348(1) - charitable object, public benefit | 116(L) | | | 7 | |
| Trust - Charitable | 116(L) | | | 7 | |
| Charity and non-profit - form of organization | 116(L) | | | 7 | |
| Charity and non-profit - liability | 116(L) | | | 7 | |
| Liability - Charity, non-profit | 116(L) | | | 7 | |
| Liability - Non-profit, charity | 116(L) | | | 7 | |
| Canada Not For Profit Corporations Act | 116(L) | | | 7 | |
| Non-profit - form of organization - considerations | 116(L) | | | 7 | |
| Non-profit - Liability - form of organization | 116(L) | | | 7 | |
| Non-profit - incorporation - federal vs provincial | 116(L) | | | 7 | |
| Incorporation - non-profit | 116(L-R) | | | 7 | |
| Non-profit - incorporation (federal, provincial) | 116(L-R) | | | 7 | |
| Not-For-Profit Corporations Act, 2010 (Ontario) | 116(R) | | | 7 | |
| Personality - Not-for profit corporations | 116(R) | | | 7 | |
| Not-for-Profit Corporation - Board of Directors | 116(R) | | | 7 | |
| Membership - Not-For-Profit Corporation | 116(R) | | | 7 | |
| Not-For-Profit Corporation - Membership | 116(R) | | | 7 | |
| Not-For-Profit - Charitable - Dissolution - Property | 116(R) | | | 7 | |
| Property on Dissolution of Not-For-Profit Corp | 116(R) | | | 7 | |
| Charity and non-profit - taxation | 117(L) | | | 7 | |
| Non-profit - ITA income - conditions of tax-free status | 117(L) | | | 7 | |
| Non-profit - taxation | 117(L) | | | 7 | |
| Tax - charities, non-profit | 117(L) | | | 7 | |
| Tax - non-profit, charities | 117(L) | | | 7 | |
| ITA s. 149(1)(f) and (l) - charity, non-profit - tax-free | 117(L) | | | 7 | |
| Methods of Carrying on Business (i.e. choosing the best method) (summary) | 117(L)- 20(L) | | | 8 | |
| Business Organization - Choosing the Best Method - general considerations | 117(L)- 20(L) | | | 8 | |
| Carrying on business - choosing appropriate form of organization | 117(L)- 20(L) | | | 8 | |
| Form of organization - choosing best method | 117(L)- 20(L) | | | 8 | |
| Incorporation - limited liability | 117(L) | | | 8.2 | |
| Liability - Form of Business Organization | 117(L) | | | 8.2 | |
| Risk - Business - Form of Organization | 117(L) | | | 8.2 | |
| Dissolution - business - partnership vs. corporation | 117(L) | | | 8.3 | |
| Incorporation - perpetual existence - desirability of | 117(L) | | | 8.3 | |
| Perpetual Existence - Consideration - Form of Org | 117(L) | | | 8.3 | |
| Incorporation - estate planning | 117(R) | | | 8.4 | |
| Corporation - Estate Planning | 117(R) | | | 8.4 | |
| Incorporation - proprietors - number of | 117(R) | | | 8.5 | |
| Incorporation - More Flexibility - Easier Financing | 117(R) | | | 8.5 | |
| Financing - Benefits of Incorporation | 117(R) | | | 8.5 | |
| Proprietors - Partnership vs. Incorporation | 117(R) | | | 8.5-8.6 | |
| Incorporation - minority shareholder disadvantage | 117(R) | | | 8.6 | |
| Incorporation - proprietors - relationship of | 117(R) | | | 8.6 | |
| Incorporation - relationship of proposed proprietors | 117(R) | | | 8.6 | |
| Incorporation - employees - ownership stake | 117(R)-118(L) | | | 8.7 | |
| Limited Partnerships - Employees | 117(R)-118(L) | | | 8.7 | |
| Incorporation - Costs of a corporation | 118(L) | | | 8.8 | |
| Cost - Corporation vs. partnership | 118(L) | | | 8.8 | |
| Citizenship Requirements - Incorporation | 118(L) | | | 8.9 | |
| Directors - Citizenship Requirements - incorporation | 118(L) | | | 8.9 | |
| Incorporation - citizenship requirements | 118(L) | | | 8.9 | |
| Unanimous Shareholder’s Agreement - Corporate Citizenship Requirements workaround | 118(L) | | | 8.9 | |
| Structure of business - Flexibility of arrangement | 118(L) | | | 8.10 | |
| Business Organization - Flexibility |  | | |  | |
| Arrangements amongst shareholders - USA (unanimous shareholders’ agreement) | 118(L) | | | 8.10 | |
| Form of Organization - Tax Consequences - Comparison | 118(R)-120(R) | | | 8.11 | |
| Method of Carrying on Business - Tax Consequences - Comparison | 118(R)-120(R) | | | 8.11 | |
| Business Organization - Tax Consequences - Comparison | 118(R)-120(R) | | | 8.11 | |
| Incorporation - Tax  SEE below Chapter 17 for detail- taxation of corporation and their shareholders | 118(L)-119(R)  129 | | | 8.11 | |
| Tax - Partnership vs. Corporations - Income Tax | 118(R)-119(R) | | | 8.11 | |
| Income or Loss - Tax - Partnership vs. Corporation | 118(R) | | | 8.11 | |
| Business Losses - Tax - Partnership | 118(R) | | | 8.11 | |
| Carryovers (tax) - partnerships vs. corporations | 118(R) | | | 8.11 | |
| Loss Carryovers (tax) - partnerships vs corporations | 118(R) | | | 8.11 | |
| Tax - Carryovers (loss) - partnership vs corporations | 118(R) | | | 8.11 | |
| Tax - Carryovers (loss) - corporation vs. sole proprietor | 118(R)-120(L-R) | | | 8.11 | |
| Sole Proprietor - Tax - Loss Carryovers | 118(R)-120(L-R) | | | 8.11 | |
| Carryovers (tax) - corporation vs. sole proprietor | 118(R)-120(L-R) | | | 8.11 | |
| CCPC - Tax - Rate  SEE CCPC Definition  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| Canadian Controlled Private Corporation (CCPC) - Tax  SEE CCPC Definition  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| Tax - Canadian Controlled Private Corporation (CCPC)  SEE CCPC Definition  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| ITA s. 125(7) - Canadian Controlled Private Corporation (CCPC)  SEE CCPC Definition  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| Tax - CCPC - tax rate  SEE CCPC Definition  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| Tax - corporation - CCPC - tax rate  SEE Definition of CCPC  SEE Glossary - CCPC | 119(L)  136(L)  149(L) | | | 8.11  5.2.3  Gloss. | |
| Small Business Deduction (SBD) - Clawbacks for larger corps as of 2016  SEE SBD  SEE Glossary - SBD | 119(L)  136(L)-138(R)  155(L) | | | 8.11  5.3.1(a)  Gloss. | |
| Tax - corporate - small business deduction (SBD)  SEE SBD  SEE Glossary - SBD | 119(L)  136(L)-138(R)  155(L) | | | 8.11  5.3.1(a)  Gloss. | |
| Tax - Partner or Sole Proprietor - Individual Income | 119(L-R) | | | 8.11 | |
| Partner - Personal Income Tax | 119(L-R) | | | 8.11 | |
| Sole Proprietor - Personal income tax | 119(L-R) | | | 8.11 | |
| Income Tax - Individual Proprietor | 119(L-R) | | | 8.11 | |
| Tax - Personal Tax Rate changes - 2013-2017 | 119(L-R) | | | 8.11 | |
| Tax - High-Income-Earner tax bracket (2012) | 119(L-R) | | | 8.11 | |
| Tax - Deferral - Corporations | 119(L-R) | | | 8.11 | |
| Deferral of Tax - Corporations | 119(L-R) | | | 8.11 | |
| Incorporation - Tax Deferral | 119(L-R) | | | 8.11 | |
|  |  | | |  | |
| Bracket Creep - Income Tax - Inflation | 119(R) | | | 8.11 | |
| Corporate minimum tax  SEE Corporate Minimum Tax | 119(R)  135(L-R) | | | 8.11  4.4 | |
| Minimum Tax - corporate - income tax  SEE Corporate Minimum Tax | 119(R)  135(L-R) | | | 8.11  4.4 | |
| Tax - Corporate Minimum Tax  SEE Corporate Minimum Tax | 119(R)  135(L-R) | | | 8.11  4.4 | |
| Investment Income - Corporation - No tax deferral | 119(R)-120(L) | | | 8.11 | |
| Income Tax - After-tax money retained in the corporation | 119(L-R)-120(L) | | | 8.11 | |
| Dividends - Tax - Under-integration, higher rate | 120(L-R) | | | 8.11 | |
| Tax - Dividends - Under-integration, higher rate | 120(L-R) | | | 8.11 | |
| Under-integration - Tax - Dividends | 120(L-R) | | | 8.11 | |
| **General Partnerships** | 121(L) | | | 1 | |
| Partnership - General | 121(L) | | | 1 | |
| Partnerships Act | 121(L) | | | 1 | |
| Partnership - Definition - s. 2 Partnerships Act | 121(L) | | | 1.1 | |
| Definition of Partnership | 121(L) | | | 1.1 | |
| Partnership - Elements of Def’n - 1) Business | 121(L) | | | 1.1 | |
| Partnership - Element of Def’n - 2) View to profit | 121(L) | | | 1.1 | |
| Partnership - Elements of Def’n - 3) Agree to carry on business in common | 121(L) | | | 1.1 | |
| Partnership - Indicators of | 121(L) | | | 1.1 | |
| Partnership - criteria for formation of a partnership | 121(L-R) | | | 1.1 | |
| Partnership - formation of - court’s factors | 121(L-R) | | | 1.1 | |
| Formation of a partnership - requirements | 121(L-R) | | | 1.1 | |
| Partnership - criteria for existence of a partnership | 121(L-R) | | | 1.1 | |
| Partnership - Test | 121(L-R) | | | 1.1 | |
| Partnership - names - BNA | 121(R) | | | 1.2 | |
| BNA - Business Names Act - partnerships | 121(R) | | | 1.2 | |
| Names - partnerships | 121(R) | | | 1.2 | |
| Business Names Act - Partnerships | 121(R) | | | 1.2 | |
| Characteristics of general partnerships | 121(R)-122(L) | | | 1.3 | |
| Partnership - Characteristics of general partnership (generally) | 121(R)-122(L) | | | 1.3 | |
| General Partnership - Characteristics of | 121(R)-122(L) | | | 1.3 | |
| Characteristics of general partnerships - no separate legal existence | 121(R)-122(L) | | | 1.3.1 | |
| General Partnerships - No Separate Legal Existence | 121(R)-122(L) | | | 1.3.1 | |
| No separate legal existence - characteristics of general partnership | 121(R)-122(L) | | | 1.3.1 | |
| Partnership - general partnership - no separate legal existence | 121(R)-122(L) | | | 1.3.1 | |
| Litigation - Sue/be sued in name of partnership (r 8.01) | 121(R)-122(L) | | | 1.3.1 | |
| Agency - characteristics of general partnership | 122(L) | | | 1.3.2 | |
| Agency - General Partnerships | 122(L) | | | 1.3.2 | |
| General Partnerships - Agency | 122(L) | | | 1.3.2 | |
| Partnership - Agency - Each partner is agent for others | 122(L) | | | 1.3.2 | |
| Joint liability - partnerships | 122(L) | | | 1.3.3 | |
| Liability - characteristics of general partnership | 122(L) | | | 1.3.3 | |
| Partnership - characteristics of general partnership - liability | 122(L) | | | 1.3.3 | |
| Retired partner - advertisement in Ontario Gazette | 122(L) | | | 1.3.3 | |
| Retired partner - notice of retirement | 122(L) | | | 1.3.3 | |
| Retirement of partner | 122(L) | | | 1.3.3 | |
| Partner - Retirement | 122(L) | | | 1.3.3 | |
| General Partnerships - Duty of Loyalty and Good Faith | 122(R) | | | 1.3.4 | |
| Loyalty and good faith - General partnerships | 122(R) | | | 1.3.4 | |
| Partnership - characteristics of general partnership - duty of loyalty and good faith | 122(R) | | | 1.3.4 | |
| Duty of Loyalty and Good Faith - Partnerships | 122(R) | | | 1.3.4 | |
| Duty of loyalty and good faith - characteristics of general partnership | 122(R) | | | 1.3.4 | |
| General Partnerships - division of profits/proceeds of partnership property | 122(R) | | | 1.3.5 | |
| General Partnerships - Partnership Property | 122(R) | | | 1.3.5 | |
| Partnership - Property - s. 21 Partnerships Act | 122(R) | | | 1.3.5 | |
| Partnership - characteristics of general partnership - partnership property | 122(R) | | | 1.3.5 | |
| Partnership property - characteristics of general partnership | 122(R) | | | 1.3.5 | |
| Division of Profits - Partnership | 122(R) | | | 1.3.5 | |
| Property - Partnership - Division on Dissolution | 122(R) | | | 1.3.5 | |
| Profits - Partnership - Division | 122(R) | | | 1.3.5 | |
| Partnership - indemnify partner | 122(R) | | | 1.4 | |
| Indemnity - general partnership | 122(R) | | | 1.4 | |
| Interest on capital - general partnerships | 122(R) | | | 1.4 | |
| Partnership - interest on capital | 122(R) | | | 1.4 | |
| Partnership - Management - Right to take part | 122(R) | | | 1.4 | |
| Management - Partnership - Right to take part | 122(R) | | | 1.4 | |
| General Partnerships - Relation of partners to one another | 122(R)-123(L) | | | 1.4 | |
| Partnership - partnership agreement | 122(R)-123(L) | | | 1.4 | |
| Partnership - relation of partners to one another | 122(R)-123(L) | | | 1.4 | |
| Partnership - terms of agreement b/w partners | 122(R)-123(L) | | | 1.4 | |
| Relation of partners to one another | 122(R)-123(L) | | | 1.4 | |
| Partnership - Agreement | 122(R)-123(L) | | | 1.4 | |
| Conflicts between partners - general partnerships | 123(L) | | | 1.4 | |
| Differences between partners - general partnerships | 123(L) | | | 1.4 | |
| Disagreements between partners - general partnerships | 123(L) | | | 1.4 | |
| Partnership - conflicts | 123(L) | | | 1.4 | |
| Partnership - Decision-making | 123(L) | | | 1.4 | |
| Decisions - Partnership | 123(L) | | | 1.4 | |
| Partnership - Duty to account | 123(L) | | | 1.4 | |
| Duty to Account - Partnership | 123(L) | | | 1.4 | |
| Dissolution of General Partnership  SEE ALSO Division of Property on Dissolution | 123(L)  122(R) | | | 1.5  1.3.5 | |
| Dissolution of partnerships  SEE ALSO Division of Property on Dissolution | 123(L)  122(R) | | | 1.5  1.3.5 | |
| General Partnerships - Dissolution  SEE ALSO Division of Property on Dissolution | 123(L)  122(R) | | | 1.5  1.3.5 | |
| Partnership - dissolution of partnerships  SEE ALSO Division of Property on Dissolution | 123(L) 122(R) | | | 1.5  1.3.5 | |
| **Limited Partnerships (LP)** | 123(L-R) | | | 2 | |
| LPA - Limited Partnerships Act | 123(L-R) | | | 2 | |
| Limited Partnerships Act (LPA) | 123(L-R) | | | 2 | |
| Partnership - limited partnership (LP) | 123(L-R) | | | 2 | |
| Formation of limited partnerships | 123(R) | | | 2.1 | |
| Limited Partnerships - Formation | 123(R) | | | 2.1 | |
| Partnership - formation of limited partnerships | 123(R) | | | 2.1 | |
| Limited Partnerships - Declaration of registration | 123(R) | | | 2.1 | |
| Limited Partnerships - Person defined by Limited Partnerships Act | 123(R) | | | 2.1 | |
| Limited Partnerships - Limited partner | 123(R) | | | 2.1-2.2 | |
| Limited Partnerships - General Partner | 123(R) | | | 2.1-2.2 | |
| Limited Partner - Limited Partnerships | 123(R) | | | 2.1-2.2 | |
| General Partner - Limited Partnerships | 123(R) | | | 2.1-2.2 | |
| Limited Partnerships - Name | 123(R)-124(L)  121(R) | | | 2.1-2.2  1.2 | |
| Characteristics of a limited partnership | 123(R)-124(L) | | | 2.2 | |
| Limited Partnerships - Characteristics | 123(R)-124(L) | | | 2.2 | |
| Partnership - Characteristics of a limited partnership | 123(R)-124(L) | | | 2.2 | |
| Profits - Limited Partnership | 123(R)-124(L) | | | 2.2 | |
| Limited Partnership - Profits | 123(R)-124(L) | | | 2.2 | |
| Limited Partnership - Loan to partnership | 123(R)-124(L) | | | 2.2 | |
| Loan to partnership - limited partnership | 123(R)-124(L) | | | 2.2 | |
| Limited Partnership - Creditors | 123(R)-124(L)  125(L) | | | 2.2  2.3 | |
| Creditors - Limited Partnership | 123(R)-124(L) | | | 2.2 | |
| Contribution - Return of - Limited Partnership | 124(L) | | | 2.2 | |
| Limited Partnership - Return of Contribution | 124(L) | | | 2.2 | |
| Rights of Limited Partner | 124(L) | | | 2.2 | |
| Limited Partnerships - Loss of limited liability | 124(L) | | | 2.2 | |
| Assignment of Interest - Limited Partner’s interest | 124(L-R) | | | 2.2 | |
| Limited Partnerships - Assignment of limited partner’s interest | 124(L-R) | | | 2.2 | |
| Limited Partnerships - Substituted Limited Partner | 124(L-R) | | | 2.2 | |
| Limited Partnerships - Rights & liabilities of limited partner | 124(L-R) | | | 2.2 | |
| Limited Partnerships - Rights & liabilities of general partner | 124(R) | | | 2.2 | |
| Limited Partnerships - Both General and Limited partner | 124(R) | | | 2.2 | |
| Limited Partnerships - Simultaneous limited and general partner | 124(R) | | | 2.2 | |
| Dissolution of limited partnership | 124(R)-125(L) | | | 2.3 | |
| Limited partnerships - Dissolution | 124(R)-125(L) | | | 2.3 | |
| Partnership - Dissolution of a limited partnership | 124(R)-125(L) | | | 2.3 | |
| Limited Partnerships - Order of payment | 125(L) | | | 2.3 | |
| Limited Partnerships - Priorities of payment | 125(L) | | | 2.3 | |
| Limited Partnerships - Priority of creditors upon dissolution | 125(L) | | | 2.3 | |
| Extra-provincial limited partnerships | 125(L-R) | | | 2.4 | |
| Limited Partnerships - Extra-provincial registration & governing laws | 125(L-R) | | | 2.4 | |
| Partnership - Extra-provincial limited partnerships | 125(L-R) | | | 2.4 | |
| Limited Partnerships - Agreements | 125(R) | | | 2.5 | |
| Limited Partnerships - Corporation as general partner (liability) | 125(R) | | | 2.5 | |
| Limited Partnerships - General partner is a corporation (liability) | 125(R) | | | 2.5 | |
| **Limited Liability Partnerships (LLP)** | 125(R)-126(L) | | | 3 | |
| **LLP - Limited Liability Partnership** | 125(R)-126(L) | | | 3 | |
| LLP - Partner’s liability | 125(R) | | | 3 | |
| Liability - LLP | 125(R) | | | 3 | |
| Partner’s Liability - LLP | 125(R) | | | 3 | |
| LLP - carrying on business | 125(R)-126(L) | | | 3 | |
| LLP - requirements for carrying on business | 125(R)-126(L) | | | 3 | |
| Partnership - limited liability partnership (LLP) | 125(R)-126(L) | | | 3 | |
| Law Society Act - Limited Liability Partnerships - Firms | 126(L) | | | 3 | |
| LSA - Law Society Act - partnerships - lawyers & LLP’s | 126(L) | | | 3 | |
| Insurance - LLPs - Minimum | 126(L) | | | 3 | |
| LLP - Minimum Insurance | 126(L) | | | 3 | |
| Limited Liability Partnerships - Insurance | 126(L) | | | 3 | |
| **Partnership - taxation of** | 126(L-R)-127(L) | | | 4 | |
| **Tax - Partnerships** | 126(L-R)-127(L) | | | 4 | |
| **Taxation of Partnerships** | 126(L-R)-127(L) | | | 4 | |
| Partnership - capital cost allowance (CCA) | 126(L) | | | 4 | |
| Limited Partnerships - Taxation | 126(L-R)-127(L) | | | 4 | |
| Business (non-capital) losses - partnerships | 126(R) | | | 4 | |
| Capital losses - partnerships | 126(R) | | | 4 | |
| Non-capital (business) losses - partnerships | 126(R) | | | 4 | |
| Partnership - Business (non-capital) losses | 126(R) | | | 4 | |
| Partnership - Capital losses | 126(R) | | | 4 | |
| Partnership - Non-Capital (business) losses | 126(R) | | | 4 | |
| Partnership - Tax - Information Return Filing | 126(R) | | | 4 | |
| Tax - Partnership - Information Return Filing | 126(R) | | | 4 | |
| Tax - Statement of Partnership Income | 126(R) | | | 4 | |
| Information Return - Partnership | 126(R) | | | 4 | |
| Partnership - tax shelters, ITA | 126(R)-127(L) | | | 4 | |
| Tax Shelters - taxation of partnerships | 126(R)-127(L) | | | 4 | |
| At Risk Amount - Limited Partnership - Tax | 127(L) | | | 4 | |
| Limited Partnership - Tax - At Risk Amount | 127(L) | | | 4 | |
| **Agreements - Partnership Agreement** | 127(L)-128(R) | | | 5 | |
| **Partnership Agreement** | 127(L)-128(R) | | | 5 | |
| Partnership - scope of business | 127(L) | | | 5.1 | |
| Partnership agreement - scope of business | 127(L) | | | 5.1 | |
| Partnership - firm name | 127(L) | | | 5.2 | |
| Partnership agreement - firm name | 127(L) | | | 5.2 | |
| Partnership - restrictions on carrying on a competing business | 127(L) | | | 5.3 | |
| Partnership agreement - restrictions on carrying on a competing business | 127(L) | | | 5.3 | |
| Restrictive Covenant - partnership agreement | 127(L) | | | 5.3 | |
| Partnership - new partners | 127(R) | | | 5.4 | |
| Partnership agreement - new partners | 127(R) | | | 5.4 | |
| Partnership agreement - requirements for the admission of new partners | 127(R) | | | 5.4 | |
| New Partners - partnership agreement | 127(R) | | | 5.4 | |
| Addition of Partner - partnership agreement | 127(R) | | | 5.4 | |
|  |  | | |  | |
|  |  | | |  | |
| Limited Partnerships - Income determination | 127(R) | | | 5.5 | |
| Partnership - tax treatment of partnership income | 127(R) | | | 5.5 | |
| Partnership - tax - partner vs. employee |  | | |  | |
| Partnership agreement - tax treatment of partnership income | 127(R) | | | 5.5 | |
| Tax - Partnership - partnership income treatment | 127(R) | | | 5.5 | |
| Tax - Partnership income - treatment of | 127(R) | | | 5.5 | |
| Tax - Partnership - partner vs. employee | 127(R) | | | 5.5 | |
| Management of a partnership | 127(R)-128(L) | | | 5.6 | |
| Partnership - management | 127(R)-128(L) | | | 5.6 | |
| Partnership agreement - management - s.24 Partnerships Act | 127(R)-128(L) | | | 5.6 | |
| Capital contributions in a partnership | 128(L) | | | 5.7 | |
| Partnership - capital contributions | 128(L) | | | 5.7 | |
| Partnership agreement - capital contributions | 128(L) | | | 5.7 | |
| Partnership - contributions other than cash | 128(L) | | | 5.7 | |
| Partnership - non-cash contributions | 128(L) | | | 5.7 | |
| Rollover - partnerships - tax on assets contributed | 128(L) | | | 5.7 | |
| Tax - partnership - rollover for non-cash contribution | 128(L) | | | 5.7 | |
| Tax - rollover - partnership - non-cash contribution | 128(L) | | | 5.7 | |
| Death of a partner - dissolution of partnership | 128(L-R) | | | 5.8 | |
| Partnership - dissolution and retirement | 128(L-R) | | | 5.8 | |
| Partnership - retirement and dissolution | 128(L-R) | | | 5.8 | |
| Partnership - withdrawal of partner - compensation | 128(L-R) | | | 5.8 | |
| Partnership agreement - retirement and dissolution | 128(L-R) | | | 5.8 | |
| Partnership agreement - withdrawal of partner | 128(L-R) | | | 5.8 | |
| Dissolution of Partnership | 128(L-R) | | | 5.8 | |
| Insolvency - Dissolution of Partnership | 128(L-R) | | | 5.8 | |
| Partnership - Withdrawal | 128(R) | | | 5.8 | |
| Withdraw from Partnership | 128(R) | | | 5.8 | |
| Retirement of Partner - Partnership Agreement | 128(R) | | | 5.8 | |
| Partnership - splitting of profits | 128(R) | | | 5.9 | |
| Partnership agreement - splitting of profits | 128(R) | | | 5.9 | |
| Splitting of profits - partnership | 128(R) | | | 5.9 | |
| Profits - Partnership agreement - division | 128(R) | | | 5.9 | |
| Partnership agreement - work-in-progress | 128(R) | | | 5.10 | |
| Work-in-progress - Partnership Agreement | 128(R) | | | 5.10 | |
| **Taxation of corporations and their shareholders** | 129(L) | | | 1 | |
| **Corporations - Taxation** | 129(L) | | | 1 | |
| Corporations vs. Individuals - differences in taxation | 129(L) | | | 1.1 | |
| Differences in taxation - individuals vs. corporations | 129(L) | | | 1.1 | |
| Individuals vs. Corporations - differences in taxation | 129(L) | | | 1.1 | |
| Corporations - tax on a corporation’s income and on dividends | 129(L) | | | 1.2 | |
| Corporation - two levels of taxation | 129(L) | | | 1.2 | |
| Corporation - tax - two levels |  | | |  | |
| Tax - corporation - income and dividends | 129(L) | | | 1.2 | |
| Taxation of corporations - tax on a corporation’s income and dividends | 129(L) | | | 1.2 | |
| **Integration - Income Tax - Corporate and Individual** | **129(L)** | | | **2.1** | |
| **Tax - Integration - Corporate and Individual** | **129(L)** | | | **2.1** | |
| **Integration - tax - Corporate and Individual** | **129(L)** | | | **2.1** | |
| Tax Integration | 129(L) | | | 2.1 | |
| Corporations - Tax - Integration of corporate and individual | 129(L) | | | 2.1 | |
| Tax - Dividends - Integration | 129(L) | | | 2.2 | |
| Corporations - tax - dividends - integration | 129(L) | | | 2.2 | |
| Dividends - taxation - integration | 129(L) | | | 2.2 | |
| Taxation of corporations - taxation of dividends - integration | 129(L) | | | 2.2 | |
| Active vs passive business income - Corporations - Taxation | 129(L-R) | | | 2.2 | |
| Corporations - Active Business Income (“ABI”) - taxation of dividends vs. passive income | 129(L-R) | | | 2.2 | |
| Integration - taxation of dividends - corporations | 129(L-R) | | | 2.2 | |
| Tax - Active Business Income vs. passive income | 129(L-R) | | | 2.2 | |
| Taxation of dividends - corporations - integration | 129(L-R) | | | 2.2 | |
| Integration - why perfect integration does not occur | 129(R) | | | 2.3-2.3.1 | |
| Perfect integration - why perfect integration does not occur | 129(R) | | | 2.3-2.3.1 | |
| Taxation of corporations - perfect integration - why perfect integration does not occur | 129(R) | | | 2.3-2.3.1 | |
| Corporations - Tax - Why no perfect integration | 129(R) | | | 2.3 - 2.3.1 | |
| Tax - Corporations - Integration imperfect | 129(R) | | | 2.3-2.3.1 | |
| Corporations - perfect integration tax | 129(R) | | | 2.3 - 2.3.1 | |
| Integration - perfect | 129(R) | | | 2.3 - 2.3.2 | |
| Perfect integration - tax - dividends | 129(R) | | | 2.3 - 2.3.1 | |
| Taxation of corporations - perfect integration | 129(R) | | | 2.3 - 2.3.1 | |
| Integration - taxation of dividends | 129(R)-130(LR) | | | 2.3 - 2.3.1 | |
| Over-integration - tax - corporate and individual | 129(R)-130(L-R) | | | 2.3.2 | |
| Integration - tax - over and under | 129(R)-130(L-R) | | | 2.3.2 | |
| Dividend Gross-up and Credit - Taxation of Corporations | 130 (L-R) | | | 2.3.2 | |
| Taxation of corporations - Dividend gross-up and tax credit | 130 (L-R) | | | 2.3.2 | |
| Tax - corporate and individual - Over/under integration | 130(L-R) | | | 2.3.2 | |
| Over-integration - tax - example 2 | 130(B) | | | 2.3.2 | |
| Perfect integration - tax - example 1 | 130(M) | | | 2.3.2 | |
| Integration - perfect - examples | 130(M-B)-131(T) | | | 2.3.2 | |
| Under- integration - tax - example 3 | 131(T) | | | 2.3.2 | |
| Deferral of tax using corporation | 131(L) | | | 2.3.3 | |
| Integration - deferral of tax using corporation | 131(L) | | | 2.3.3 | |
| Corporations - tax - deferral | 131(L) | | | 2.3.3 | |
| Deferral and savings figures for 2017 | 131(L-R) | | | 2.3.4 | |
| Integration - Deferral and savings figures for 2017 | 131(L-R) | | | 2.3.4 | |
| Tax - Integration - 2017 deferral and savings | 131(L-R) | | | 2.3.4 | |
| Corporations - Tax - 2017 deferral and savings | 131(L-R) | | | 2.3.4 | |
| Integration - summary | 131(R)-132(L) | | | 2.3.5 | |
| **Tax - shareholders - taxation of shareholders** | **132(L)** | | | **3** | |
| **Corporations - taxation of shareholders** | **132(L)** | | | **3** | |
| Taxation of shareholders | 132(L) | | | 3 | |
| Tax - shareholders - dividend tax credit (DTC) and "gross-up" mechanism - taxation of dividends to individual shareholders | 132(L) | | | 3.1 | |
| Shareholders - “Gross-up” and dividend tax credit (DTC) | 132(L) | | | 3.1 | |
| Corporations - tax - shareholders - “Gross-up” and DTC |  | | |  | |
| Taxation of corporations - taxation of dividends to individual shareholders | 132(L) | | | 3.1 | |
| Non-eligible dividends | 132(L-R) | | | 3.1.1 | |
| Tax - Dividends - Non-Eligible | 132(L-R) | | | 3.1.1 | |
| Taxation of corporations - taxation of dividends - Non-eligible dividends (old and new rules) | 132(L-R) | | | 3.1.1 | |
| Corporate Tax - Dividend Tax Credit | 132(L-R)-133(L)  152(R) | | | 3.1.1 - 3.1.2 Gloss. | |
| Corporations - Tax - Dividend Tax Credit | 132(L-R)-133(L)  152(R) | | | 3.1.1 - 3.1.2 Gloss. | |
| Tax - Corporations - Dividend tax credit | 132(L-R)-133(L)  152(R) | | | 3.1.1 - 3.1.2 Gloss. | |
| Dividend Tax Credit | 132(L-R)-133(L)  152(R) | | | 3.1.1 - 3.1.2 Gloss. | |
| DTC - Dividend Tax Credit | 132(L-R)-133(L)  152(R) | | | 3.1.1 - 3.1.2 Gloss. | |
| Flow-through entities - taxation of distributions to investors | 132(R) | | | 3.1.2 | |
| Income trusts - taxation of distributions to investors | 132(R) | | | 3.1.2 | |
| Dividend Tax Credit - New “eligible” DTC rules | 132(R)- 133(L-R) | | | 3.1.2 | |
| Corporate Tax - shareholders - dividend tax credit (DTC) rules - new “eligible” DTC rules | 132(R)-133(L-R) | | | 3.1.2 | |
| New “eligible” DTC rules | 132(R)-133(L-R) | | | 3.1.2 | |
| Eligible Dividends - Corporate Tax | 132(R)-133(L-R) | | | 3.1.2 | |
| Taxable amount of dividend - new "eligible" DTC rules | 132(R)-133(L-R) | | | 3.1.2 | |
| General Rate Income Pool (GRIP) - new “eligible” DTC rules | 133(L) | | | 3.1.2 | |
| GRIP - General Rate Income Pool - new “eligible” DTC rules | 133(L) | | | 3.1.2 | |
| Low Rate Income Pool(LRIP) - new “eligible” DTC rules | 133(L) | | | 3.1.2 | |
| LRIP - Low Rate Income Pool - new “eligible” DTC rules | 133(L) | | | 3.1.2 | |
| Inter-corporate dividend deduction | 133(R) | | | 3.2 | |
| Corporations - Tax - Inter-corporate dividend deduction | 133(R) | | | 3.2 | |
| Taxation of dividends to corporate shareholders | 133(R) | | | 3.2 | |
| Tax - Inter-corporate dividends (s.112, s. 186 ITA) - taxation of dividends to corporate shareholders  SEE ALSO: Taxation of dividends | 133(R)  129(LR) | | | 3.2  2.2 | |
| **Tax - Corporations** | 134(L) | | | 4 | |
| **Corporations - Tax** | 134(L) | | | 4 | |
| **Income tax of corporations** | 134(L) | | | 4 | |
| **Taxation of corporations** | 134(L) | | | 4 | |
| Policy objectives - taxation of corporations | 134(L) | | | 4.1 | |
| Tax - Corporate - policy objectives | 134(L) | | | 4.1 | |
| Corporations - Tax - policy objectives | 134(L) | | | 4.1 | |
| Taxation of corporations - tax policy objectives | 134(L) | | | 4.1 | |
| Federal corporate surtax | 134(L) | | | 4.2 | |
| Federal income tax, corporations | 134(L) | | | 4.2 | |
| Taxation of corporations - federal corporate surtax | 134(L) | | | 4.2 | |
| Taxation of corporations - federal income tax | 134(L-R) | | | 4.2 - 4.2.1 | |
| Tax - Corporations - Federal income tax | 134(L-R) | | | 4.2 - 4.2.1 | |
| Provincial abatement - tax - corporate | 134(L) | | | 4.2-4.2.1 | |
| Tax - Corporate - Provincial Abatement | 134(L) | | | 4.2-4.2.1 | |
| Federal corporate income tax rate | 134(L-R) | | | 4.2.1 | |
| General federal corporate income tax rate | 134(L-R) | | | 4.2.1 | |
| Tax - general federal corporate income tax rate | 134(L-R) | | | 4.2.1 | |
| Taxation of corporations - basic federal corporate income tax rate | 134(L-R) | | | 4.2.1 | |
| Corporations - Tax - Federal income tax rate | 134(L-R) | | | 4.2.1 | |
|  |  | | |  | |
| Investment income - refundable tax on | 134(R) | | | 4.2.2 | |
| Refundable tax on investment income - federal corporate income tax | 134(R) | | | 4.2.2 | |
| Tax - corporation - refundable tax on investment income | 134(R) | | | 4.2.2 | |
| Taxation of corporations - federal income tax - refundable tax on investment | 134(R) | | | 4.2.2 | |
| Corporations - tax - investment income refundable tax | 134(R) | | | 4.2.2 | |
| Taxation of corporations - refundable tax on investment | 134(R) | | | 4.2.2 | |
| Business Losses - aka NOL (net operating loss) or non-capital loss | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Loss carryforwards - Non-capital loss | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Net operating loss - federal corporate income tax | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Non-capital loss - federal corporate income tax | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Non-capital losses - carry-forward | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Non-capital losses - of corporations | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Tax - corporation - business losses | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Taxation of corporations - business losses | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Taxation of corporations - federal income tax - net operating loss/non-capital loss | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Corporations - Tax - non-capital loss/net operating loss | 134(R)-135(L)  153(R) | | | 4.2.3  Gloss. | |
| Corporations Tax Act (CTA) - Ontario provincial income tax (corporate, small business, M&P) | 135(L) | | | 4.3 | |
| CTA - Corporations Tax Act (Ontario provincial income tax - corporate, small business, M&P) | 135(L) | | | 4.3 | |
| Ontario provincial corporate income tax (general, small business, M&P) | 135(L) | | | 4.3 | |
| Ontario Provincial Income Tax (corporate, small business, M&P - SEE: Provincial) | 135(L) | | | 4.3 | |
| Tax - Ontario provincial income tax (corporate, small business, M&P) - Corporations Tax Act (CTA) | 135(L) | | | 4.3 | |
| Corporations - Tax - Ontario Provincial Income Tax | 135(L) | | | 4.3 | |
| Tax - Ontario rates (corporate, small business, M&P) | 135(L) | | | 4.3 | |
| Taxation of corporations - Ontario provincial income tax (corporate, small business, M&P) | 135(L) | | | 4.3 | |
| CMT - Corporate minimum tax - Ontario | 135(L-R) | | | 4.4 | |
| Tax - Corporate minimum tax - Ontario | 135(L-R) | | | 4.4 | |
| Taxation of corporations - corporate minimum tax | 135(L-R) | | | 4.4 | |
| Capital tax - Ontario corporate | 135(R) | | | 4.5 | |
| Tax - capital tax - Ontario | 135(R) | | | 4.5 | |
| Ontario capital tax | 135(R) | | | 4.5 | |
| **Reduction of corporate tax** | **135(R)** | | | **5** | |
| **Taxation of corporations - reduction of corporate tax** | **135(R)** | | | **5** | |
| **Tax - Corporate - Reduction of** | **135(R)** | | | **5** | |
| **Corporations - Tax - Reduction of corporate tax** | **135(R)** | | | **5** | |
| Corporations - Income - 2 categories | 135(R) | | | 5.1 | |
| Income - corporations - two categories of income | 135(R) | | | 5.1 | |
| Reduction of corporate tax - types of corporation | 135(R) | | | 5.2 | |
| Corporations - Types of | 135(R) | | | 5.2 | |
| Taxation of corporations - reduction of corporate tax - types of corporation | 135(R) | | | 5.2 | |
| Types of corporations | 135(R) | | | 5.2 | |
| Tax - Corporate - types of corporations | 135(R) | | | 5.2 | |
| Public Corporations (Corporate Tax) | 135(R)-136(L)  154(L) | | | 5.2.1  Gloss. | |
| Corporate Tax - Public Corporations | 135(R)-136(L)  154(L) | | | 5.2.1  Gloss. | |
| Corporations - Tax - Public corporations | 135(R)-136(L)  154(L) | | | 5.2.1  Gloss. | |
| Tax - Corporate - public corporations | 135(R)-136(L)  154(L) | | | 5.2.1  Gloss. | |
| Corporate Tax - Private Corporations | 136(L)  154(L) | | | 5.2.2  Gloss. | |
| Private Corporations (Corporate Tax) | 136(L)  154(L) | | | 5.2.2  Gloss. | |
| Corporations - Tax - Private Corporations | 136(L)  154(L) | | | 5.2.2  Gloss. | |
| Tax - Corporate - Private Corporations | 136(L)  154(L) | | | 5.2.2  Gloss. | |
| Canadian-controlled private corporations | 136(L)  149(L) | | | 5.2.3  Gloss. | |
| CCPCs - Canadian-Controlled Private Corporation | 136(L)  149(L) | | | 5.2.3  Gloss. | |
| Corporate Tax - Canadian-controlled private corporations | 136(L)  149(L) | | | 5.2.3  Gloss. | |
| Tax - Corporate - Canadian-controlled private corporations (CCPCs) | 136(L)  149(L) | | | 5.2.3  Gloss. | |
| Corporations - Tax - Canadian-controlled private corporations (CCPCs) | 136(L)  149(L) | | | 5.2.3  Gloss. | |
| **Corporate tax - types of income** | 136(L) | | | 5.3 | |
| **Reduction of corporate tax - types of income** | 136(L) | | | 5.3 | |
| **Taxation of corporations - reduction of corporate tax - types of income** | 136(L) | | | 5.3 | |
| **Corporations - Tax - Types of income** | 136(L) | | | 5.3 | |
| **Tax - Corporate - Types of income** | 136(L) | | | 5.3 | |
| Tax - corporate - business income - tax incentives (SBD & M&P deduction) | 136(L)-139(L) | | | 5.3.1 | |
| Tax Incentives - corporate business income (SBD & M&P deduction) | 136(L)-139(L) | | | 5.3.1 | |
| Corporate Tax - business income (generally; including SBD and M&P) | 136(L) -139(L) | | | 5.3.1 | |
| Corporations - Tax - business income - SBD & M&P | 136(L) -139(L) | | | 5.3.1 | |
| Taxation of corporations - reduction of corporate tax - types of income - small business deduction (Ontario & Canada) | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Corporate Tax - Small business deduction (Ontario & Canada) | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Small business deduction (Ontario & Canada) | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Corporations - Tax - Small business deductions | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Tax - Corporate - Small business deductions | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Active Business Income (ABI) - Corporate tax | 136(L)-137(R) 155(L) | | | 5.3.1(a)  Gloss. | |
| Personal services business - specified shareholder | 137(L) | | | 5.3.1(a)(i) | |
| Specified Shareholder | 137(L-R) | | | 5.3.1(a)(i) | |
| Corporate tax - personal services business | 137(L-R) | | | 5.3.1(a)(i) | |
| Personal services business | 137(L-R) | | | 5.3.1(a)(i) | |
| Taxation of corporations - reduction of corporate tax - types of income - personal services business | 137(L-R) | | | 5.3.1(a)(i) | |
| Corporations - tax - personal service business | 137(L-R) | | | 5.3.1(a)(i) | |
| Tax - corporate - personal service business | 137(L-R) | | | 5.3.1(a)(i) | |
| Corporate tax - specified investment business | 137(R) | | | 5.3.1 (a)(ii) | |
| Specified investment business income | 137(R) | | | 5.3.1 (a)(ii) | |
| Taxation of corporations - reduction of corporate tax - types of income - specified investment business | 137(R) | | | 5.3.1(a)(ii) | |
| Tax - Corporate - specified investment business | 137(R) | | | 5.3.1(a)(ii) | |
| Corporations - tax - specified investment business | 137(R) | | | 5.3.1(a)(ii) | |
| Associated corporations - taxation | 137(R)-138(L) | | | 5.3.1(a)(iii) | |
| Corporate tax - associated corporations | 137(R)-138(L) | | | 5.3.1(a)(iii) | |
| Taxation of corporations - reduction of corporate tax - types of income - associated corporations | 137(R)-138(L) | | | 5.3.1(a)(iii) | |
| Corporations - tax - associated corporations | 137(R)-138(L) | | | 5.3.1(a)(iii) | |
| Tax - corporate - associated corporations | 137(R)-138(L) | | | 5.3.1(a)(iii) | |
| Tax - corporate - small business deduction 2016 changes | 138(L-R) | | | 5.3.1(a)(iv) | |
| Corporations - Tax - small business deduction 2016 changes | 138(L-R) | | | 5.3.1(a)(iv) | |
| Reduction of Corporate tax - small business deduction 2016 changes | 138(L-R) | | | 5.3.1(a)(iv) | |
| Taxation of Corporations - small business deduction 2016 changes | 138(L-R) | | | 5.3.1(a)(iv) | |
| Small Business Deduction - 2016 changes | 138(L-R) | | | 5.3.1(a)(iv) | |
| Bill C-29 - New restrictions on small business deduction (2016) | 138(L-R) | | | 5.3.1(a)(iv) | |
| Corporate Tax - Manufacturing and processing profits deduction (M&P) | 139(L) | | | 5.3.1(b) | |
| M&P - Manufacturing and processing profits deduction (business income) | 139(L) | | | 5.3.1(b) | |
| Manufacturing and processing profits deduction (M&P) | 139(L) | | | 5.3.1(b) | |
| Taxation of Corporations - Manufacturing and processing profits deduction (M&P) | 139(L) | | | 5.3.1(b) | |
| Reduction of corporate tax - manufacturing and processing profits deduction | 139(L) | | | 5.3.1(b) | |
| Tax - corporate - manufacturing and processing profits deduction (M&P) | 139(L) | | | 5.3.1(b) | |
| Corporations - tax - manufacturing and processing profits deduction (M&P) | 139(L) | | | 5.3.1(b) | |
| Integration - effect of tax reductions on | 139(L) | | | 5.3.1(c) | |
| Taxation of Corporations - Effect of tax reductions on integration | 139(L) | | | 5.3.1(c) | |
| Reduction of corporate tax - effect of tax reductions on integration | 139(L) | | | 5.3.1(c) | |
| Tax - corporate tax - integration - effect of SBD | 139(L) | | | 5.3.1(c) | |
| Corporations - tax - effect of SBD on integration | 139(L) | | | 5.3.1(c) | |
| Corporate tax - investment income | 139(L)- 141(L) | | | 5.3.2 | |
| Investment income (taxation of corporations) | 139(L)- 141(L) | | | 5.3.2 | |
| Tax - corporations - investment income | 139(L)- 141(L) | | | 5.3.2 | |
| Taxation of corporations - reduction of corporate tax - investment income | 139(L)- 141(L) | | | 5.3.2 | |
| Corporations - tax - investment income | 139(L)- 141(L) | | | 5.3.2 | |
| Investment income - general purpose and operation | 139(L-R) | | | 5.3.2(a) | |
| Corporate tax - dividend refund | 139(R) | | | 5.3.2(b) | |
| Dividend Refund (Corporation) | 139(R) | | | 5.3.2(b) | |
| Tax - corporations - investment income - dividend refund (CCPCs) | 139(R) | | | 5.3.2(b) | |
| Taxation of corporations - reduction of corporate tax - - dividend refund for CCPCs | 139(R) | | | 5.3.2(b) | |
| CCPC - dividend refund | 139(R) | | | 5.3.2(b) | |
| Corporations - tax - dividend refund for CCPCs | 139(R) | | | 5.3.2(b) | |
| Corporate tax - refundable dividend tax on hand (RDTOH) | 139(R) | | | 5.3.2(b) & (c) | |
| Investment income - refundable dividend tax on hand (RDTOH) | 139(R) | | | 5.3.2(b) & (c) | |
| Refundable Dividend Tax on Hand (RDTOH) | 139(R) | | | 5.3.2(b) & (c) | |
| Corporate tax - Part IV tax (inter-corporate dividend received deduction) | 139(R)-140(L) | | | 5.3.2(c) | |
| Investment income - dividends - Part IV tax (i.e. inter-corporate dividend received deduction) | 139(R)-140(L) | | | 5.3.2(c) | |
| Part IV tax (inter-corporate dividend received deduction) (corporate) | 139(R)-140(L) | | | 5.3.2(c) | |
| Taxation of corporations - reduction of corporate tax - part IV tax (inter-corporate dividend received deduction) | 139(R)-140(L) | | | 5.3.2(c) | |
| Inter-corporate Dividends | 139(R)-140(L) | | | 5.3.2(c)&(e) | |
| Tax - corporations - Inter-corporate dividend deduction (Part IV) | 139(R)-140(L) | | | 5.3.2(c) | |
| Corporations - tax - inter-corporate dividend deduction (Part IV) | 139(R)-140(L) | | | 5.3.2(c) | |
| Capital gain inclusion rate (and effects) | 140(L-R) | | | 5.3.2(d) | |
| Corporate tax - Capital gain inclusion rate (and effects) | 140(L-R) | | | 5.3.2(d) | |
| Capital Gain: Taxable Capital Gain (corporate) | 140(L-R) | | | 5.3.2(d) | |
| Capital Loss: Allowable Capital Loss | 140(L-R) | | | 5.3.2(d) | |
| Corporate tax - capital gains and losses | 140(L-R) | | | 5.3.2(d) | |
| Tax - investment income - capital gains and losses | 140(L-R) | | | 5.3.2(d) | |
| Tax - corporations - capital gains and losses | 140(L-R) | | | 5.3.2(d) | |
| Corporations - tax - capital gains and losses | 140(L-R) | | | 5.3.2(d) | |
| Tax exemption - capital gains | 140(L-R) | | | 5.3.2(d) | |
| Taxation of corporations - reduction of corporate tax - capital gains and losses | 140(L-R) | | | 5.3.2(d) | |
| Capital gain exemption | 140(L-R) | | | 5.3.2(d) | |
| Carryback and carryforward periods for capital losses | 140(L-R) | | | 5.3.2(d) | |
| Corporate tax - Capital gain exemption | 140(L-R) | | | 5.3.2(d) | |
| Capital Dividend | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Capital Dividend Account | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| CDA - Capital Dividend Account | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Corporate Tax - Capital Dividend | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Corporate Tax - Capital Dividend Account | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Corporations - Tax - Capital Dividend, Account | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Tax - Corporations - Capital Dividend, Account | 140(R)  149(R) | | | 5.3.2 (d) Gloss. | |
| Corporate Tax - active business income - advantage and uses of incorporating businesses earning active business income | 141(L)-143(R) | | | 6 | |
| Taxation of corporations - active business income - definition & advantages of earning | 141(L)-143(R) | | | 6 | |
| ABI - Active business income - definition & advantages of earning income through | 141(L)-143(R) | | | 6 | |
| Active Business Income (“ABI”) - definition & advantages of earning income through | 141(L)-143(R) | | | 6 | |
| Corporations - Tax - active business income (ABI) - advantages of | 141(L)-143(R) | | | 6 | |
| Tax - corporations - active business income (ABI) - advantages of | 141(L)-143(R) | | | 6 | |
| Corporate Tax - active business income - Tax savings and deferral | 141(L) | | | 6.2 | |
| Deferral of tax through incorporation (generally) | 141(L) | | | 6.2 | |
| Corporate Tax - active business income - estate planning and income splitting | 141(L) | | | 6.3 | |
| Estate planning and income splitting through incorporation (generally) | 141(L) | | | 6.3 | |
|  |  | | |  | |
| Corporate Tax - active business income - rollovers | 141(L)-142(L) | | | 6.4 | |
| Taxation of corporations - active business income - rollovers | 141(L)-142(L) | | | 6.4 | |
| Tax - corporations - active business income - rollovers | 141(L)-142(L) | | | 6.4 | |
| Corporations - tax - rollovers | 141(L)-142(L) | | | 6.4 | |
| Corporate Tax - Rollovers | 141(L)-142(L)  154(R)-155(L) | | | 6.4  Gloss. | |
| Tax - corporate - rollovers | 141(L)-142(L)  154(R)-155(L) | | | 6.4  Gloss. | |
| Rollovers (taxation of corporations) | 141(L)-142(L)  154(R)-155(L) | | | 6.4  Gloss. | |
| ITA s. 85 - rollover of tax on inter-corporate transfer of property for shares | 141(L)-142(L) | | | 6.4.1 | |
| Rollover - ITA s. 85 - corporate transfer of property for shares | 141(L)-142(L) | | | 6.4.1 | |
| Tax - corporate - rollovers - s. 85 transfer of property for shares | 141(L)-142(L) | | | 6.4.1 | |
| Corporate - tax - rollovers - s. 85 transfer of property for shares | 141(L)-142(L) | | | 6.4.1 | |
| Taxation of corporations - rollover - s. 85 transfer of property for shares | 141(L)-142(L) | | | 6.4.1 | |
| Corporate Tax - rollovers - s. 86 and 51 (ITA - share capital) | 142(L) | | | 6.4.2 | |
| Corporation - tax - rollover - ITA s. 86 and 51 | 142(L) | | | 6.4.2 | |
| ITA s. 86 - rollover on corporate reorganization | 142(L) | | | 6.4.2 | |
| ITA s. 51 - rollover on share conversion | 142(L) | | | 6.4.2 | |
| Tax - corporate - rollovers - reorganization or share conversion - ss. 86 and 51 | 142(L) | | | 6.4.2 | |
| Rollover - s. 86 and 51 (ITA) - reorg or share conversion | 142(L) | | | 6.4.2 | |
| Reorganization - corporate - tax deferral - ITA s.86 | 142(L) | | | 6.4.2 | |
| Corporation - reorganization - tax deferral - ITA s. 86 | 142(L) | | | 6.4.2 | |
| Conversion - shares - tax deferral - ITA s. 51 | 142(L) | | | 6.4.2 | |
| Share conversion - tax deferral - ITA s. 51 | 142(L) | | | 6.4.2 | |
| Corporation - share conversion - tax deferral - ITA s. 51 | 142(L) | | | 6.4.2 | |
| Corporate Tax - rollovers - amalgamation - ITA s. 87 and 88(1) | 142(L) | | | 6.4.3 | |
| Rollover - s. 87 and 88(1) (ITA) - corporate amalgamation | 142(L) | | | 6.4.2 | |
| Tax - corporate - amalgamation | 142(L) | | | 6.4.2 | |
| Corporate - tax - amalgamation | 142(L) | | | 6.4.2 | |
| ITA s. 85.1 - rollover on corporate acquisition | 142(L) | | | 6.4.4 | |
| Corporate Tax - rollovers - acquisition (s. 85.1) | 142(L) | | | 6.4.4 | |
| Rollover - s. 85.1(ITA) - corporate acquisition | 142(L) | | | 6.4.4 | |
| Acquisition - corporate - tax rollover (ITA s. 85.1) | 142(L) | | | 6.4.4 | |
| Corporate - tax - acquisition | 142(L) | | | 6.4.4 | |
| Tax - corporate - acquisition | 142(L) | | | 6.4.4 | |
|  |  | | |  | |
| Divestiture of assets/Spin-off - corporate tax | 142(L) | | | 6.4.5 | |
| Rollover - s. 55(3) (ITA) - corporate asset spin off | 142(L) | | | 6.4.5 | |
| ITA s. 55(3) - spin-off assets | 142(L) | | | 6.4.5 | |
| Corporations - tax - spin-off | 142(L) | | | 6.4.5 | |
| Tax - corporate - spin-off | 142(L) | | | 6.4.5 | |
| Butterfly Reorganization | 142(L)  148(L) | | | 6.4.5  Gloss. | |
| Corporate Tax - rollovers - s. 55(3) (ITA) - butterfly reorganization | 142(L)  148(L) | | | 6.4.5  Gloss. | |
| Spin-off/Divest assets - butterfly | 142(L)  148(L) | | | 6.4.5  Gloss. | |
| Employee stock options (taxation of corporations) | 142(R) | | | 6.5 | |
| Tax - employee stock options | 142(R) | | | 6.5 | |
| Tax of corporations - active business income - employee stock options | 142(R) | | | 6.5 | |
| Corporations - Employee stock options (tax) | 142(R) | | | 6.5 | |
| Corporate Tax - employee stock options - CCPC | 142(R) | | | 6.5.1 | |
| Employee stock options - CCPC | 142(R) | | | 6.5.1 | |
| CCPC - Employee stock options | 142(R) | | | 6.5.1 | |
| Canadian Controlled Private Corporation (CCPC) - stock options | 142(R) | | | 6.5.1 | |
| Tax - corporate - employee stock options - CCPC | 142(R) | | | 6.5.1 | |
| Corporations - tax - employee stock options- CCPC | 142(R) | | | 6.5.1 | |
| Corporate Tax - employee stock options - non-CCPCs | 142(R)-143(L) | | | 6.5.2 | |
| Tax - corporate - employee stock options - non-CCPC | 142(R)-143(L) | | | 6.5.2 | |
| Corporations - tax - employee stock options - non-CCPC | 142(R)-143(L) | | | 6.5.2 | |
| Employee stock options - Non-CCPC | 142(R)-143(L) | | | 6.5.2 | |
| Prescribed share (reg. 6204 of ITR) | 142(R)-143(L) | | | 6.5.2 | |
| Owner-Manager | 143(L) | | | 6.6 | |
| ABIL - Allowable Business Investment Losses | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Allowable business investment losses  (taxation of corporations) | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Corporate tax - allowable business investment losses | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Taxation of corporations - active business income - allowable business investment losses | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Tax - corporate - allowable business investment loss (ABIL) | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Corporations - tax - allowable business investment loss (ABIL) | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Tax - corporate - loan to or investment in CCPC by owner-manager | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Corporations - Tax - loan to or investment in CCPC by owner-manager | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Loan to or investment in CCPC by owner-manager | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| CCPC - Loan to or investment in - ABIL | 143(L-R)  147(R) | | | 6.6  Gloss. | |
| Corporate Tax - Deferred profit sharing plan | 143(R) | | | 6.7 | |
| Corporate Tax - Registered pension plans | 143(R) | | | 6.7 | |
| Corporate Tax - Individual Pension plan | 143(R) | | | 6.7 | |
| Tax - Corporate - Deferred profit sharing plan | 143(R) | | | 6.7 | |
| Tax - Corporate - Registered pension plan | 143(R) | | | 6.7 | |
| Tax - Corporate - Individual pension plan | 143(R) | | | 6.7 | |
| Corporations - tax - deferred profit sharing plan | 143(R) | | | 6.7 | |
| Corporations - tax - registered pension plan | 143(R) | | | 6.7 | |
| Corporations - tax - individual pension plan | 143(R) | | | 6.7 | |
| Deferred Profit Sharing Plan | 143(R) | | | 6.7 | |
| DPSP - Deferred Profit Sharing Plan | 143(R) | | | 6.7 | |
| Registered Pension Plan | 143(R) | | | 6.7 | |
| RPP - Registered Pension Plan | 143(R) | | | 6.7 | |
| Individual Pension Plan | 143(R) | | | 6.7 | |
| IPP - Individual Pension Plan | 143(R) | | | 6.7 | |
| Taxation of corporations - Deferred profit sharing plans | 143(R) | | | 6.7 | |
| Taxation of corporations - Registered pension plans | 143(R) | | | 6.7 | |
| Taxation of corporations - Individual pension plan | 143(R) | | | 6.7 | |
| Compensating the owner-manager (taxation of corporations) | 143(R)-146(R) | | | 7 | |
| Corporate tax - compensating the owner-manager | 143(R)-146(R) | | | 7 | |
| Owner-Manager - compensation | 143(R)-146(R) | | | 7 | |
| Taxation of corporations - compensating the owner-manager | 143(R)-146(R) | | | 7 | |
| Tax - corporate - compensating owner-manager | 143(R)-146(R) | | | 7 | |
| Corporations - tax - compensating owner-manager | 143(R)-146(R) | | | 7 | |
| Bonus down to $500,000 (avoid under-integration of tax on CCPC) | 143(R)-144(L) | | | 7.1 | |
| Integration - Over-integration - Bonus down to $500,000 income in CCPC | 143(R)-144(L) | | | 7.1 | |
| Corporate Tax - compensating the owner-manager - year-end bonus down to $500,000 | 143(R)-144(L) | | | 7.1 | |
| Owner-Manager - bonus down to $500,000 | 143(R)-144(L) | | | 7.1 | |
| Taxation of corporations - compensating the owner-manager - bonus down to $500,000 | 143(R)-144(L) | | | 7.1 | |
| Year-End bonus down to $500,000, Owner-Manager | 143(R)-144(L) | | | 7.1 | |
| Tax - Corporations - CCPC - Bonus down to $500,000 | 143(R)-144(L) | | | 7.1 | |
| Corporations - Tax - CCPC - Bonus down to $500,000 | 143(R)-144(L) | | | 7.1 | |
| Accrued Bonus - Taxation of corporations (CCPC) | 144(L) | | | 7.2 | |
| Corporate tax - compensating the owner-manager - Accrue Bonus | 144(L) | | | 7.2 | |
| Taxation of corporations - compensating the owner-manager - Accrue bonus | 144(L) | | | 7.2 | |
| Tax - corporate - accrued bonus (CCPC) | 144(L) | | | 7.2 | |
| Corporations - tax - accrued bonus (CCPC) | 144(L) | | | 7.2 | |
| Tax - corporate - bonuses - reasonable | 144(L) | | | 7.2.1 | |
| Corporations - tax - bonuses - reasonable | 144(L) | | | 7.2.1 | |
| Bonus - Tax - Reasonableness | 144(L) | | | 7.2.1 | |
| Corporate tax - Bonus - Reasonableness | 144(L) | | | 7.2.1 | |
| Reasonableness - Bonuses - deduction from corporate income | 144(L) | | | 7.2.1 | |
| Liability to pay bonus - tax - deductibility | 144(L-R) | | | 7.2.2 | |
| Legal liability to pay bonus - tax -deductibility | 144(L-R) | | | 7.2.2 | |
| Bonus (accrued) - Deductible only if true liability | 144(L-R) | | | 7.2.2 | |
| Corporate Tax - bonus down - deductible only if liability to pay accrued bonus | 144(L-R) | | | 7.2.2 | |
| Tax - corporate - bonus down - deductible only if liability to pay accrued bonus | 144(L-R) | | | 7.2.2 | |
| Corporations - tax - bonus down - deductible only if liable to pay accrued bonus | 144(L-R) | | | 7.2.2 | |
| Interpretation Bulletin IT-109R2 | 144(R) | | | 7.2.2 | |
| Accrued Bonus - Tax - Timing of Payment | 144(R) | | | 7.2.3 | |
| Bonus (accrued) - timing of payment | 144(R) | | | 7.2.3 | |
| Corporate Tax - Timing of Accrued Bonus Payment | 144(R) | | | 7.2.3 | |
| Tax - corporate - Accrued bonus - timing of payment | 144(R) | | | 7.2.3 | |
| Corporations - tax - accrued bonus - timing of payment | 144(R) | | | 7.2.3 | |
| Timing of Accrued Bonus Payment (corporate taxation) | 144(R) | | | 7.2.3 | |
| Corporate Tax - Shareholder loans | 144(R) - 146(L) | | | 7.3 | |
| Shareholder loans | 144(R) - 146(L) | | | 7.3 | |
| Taxation of corporations - compensating the owner-manager - shareholder loans | 144(R) - 146(L) | | | 7.3 | |
| Tax - corporate - shareholder loans | 144(R) - 146(L) | | | 7.3 | |
| Corporations - tax - shareholder loans | 144(R) - 146(L) | | | 7.3 | |
| Shareholder loans to owner-manager | 144(R) | | | 7.3.1 | |
| Corporate loans to shareholders (or persons connected thereto) | 145(R-L) | | | 7.3.2 | |
| Interpretation Bulletin IT-119R4 | 145(L) | | | 7.3.2 | |
| Corporate tax - shareholder loans - exceptions to inclusion in debtor’s annual income | 145(L-R) | | | 7.3.3 | |
| Shareholder loans - exceptions to inclusion in debtor’s annual income | 145(L-R) | | | 7.3.3 | |
| Corporate Tax - loans to shareholders (i.e. low/no interest) | 145(R)-146(L) | | | 7.3.4 | |
| Tax - Corporate - Low interest shareholder loans | 145(R)-146(L) | | | 7.3.4 | |
| Corporations - tax - Low interest shareholder loans | 145(R)-146(L) | | | 7.3.4 | |
| Interest benefit (i.e. low/no interest) - loans to shareholders | 145(R)-146(L) | | | 7.3.4 | |
| Shareholder loans - interest benefit (i.e. low/no interest) | 145(R)-146(L) | | | 7.3.4 | |
| Taxable benefit - shareholder loans - low/no interest | 145(R)-146(L) | | | 7.3.4 | |
| Corporate Tax - Shareholder benefits (i.e. unauthorized under ITA, s. 15(1)) | 146(L-R) | | | 7.4 | |
| Shareholder Benefits (i.e. unauthorized under ITA, s. 15(1)) | 146(L-R) | | | 7.4 | |
| Taxation of corporations - compensating the owner-manager - shareholder benefits (i.e. unauthorized under ITA, s. 15(1)) | 146(L-R) | | | 7.4 | |
| Tax - corporate - shareholder benefits, double taxation (ITA s. 15(1)) | 146(L-R) | | | 7.4 | |
| Corporations - tax - shareholder benefits, double taxation (ITA s. 15(1)) | 146(L-R) | | | 7.4 | |
|  |  | | |  | |
| **TAX DEFINITIONS - Gloss. of tax terms** | 147 | | | Gloss. | |
| Acquisition of control | 147(L) | | | Gloss. | |
| Corporate tax - acquisition of control - tax implications | 147(L) | | | Gloss. | |
| Tax - corporate - acquisition of control | 147(L) | | | Gloss. | |
| Corporations - tax - acquisition of control | 147(L) | | | Gloss. | |
| ACB - adjusted cost base  SEE ALSO: Capital Gains | 147(R)  149(R)-150(L) | | | Gloss. | |
| Adjusted Cost Base (ACB)  SEE ALSO: Capital Gains | 147(R)  149(R)-150(L) | | | Gloss. | |
| Corporate Tax - Adjusted Cost Base  SEE ALSO: Capital Gains | 147(R)  149(R)-150(L) | | | Gloss. | |
| Tax - adjusted cost base (ACB)  SEE ALSO: Capital Gains | 147(R)  149(R)-150(L) | | | Gloss. | |
| Corporations - tax - adjusted cost base (ACB) | 147(R) | | | Gloss. | |
| Allowable business investment loss (ABIL) - tax | 147(R) | | | Gloss. | |
| Tax - allowable business investment loss (ABIL) | 147(R) | | | Gloss. | |
| Amalgamation - aka merger | 147(R) - 148(L) | | | Gloss. | |
| Merger (Amalgamation) | 147(R) - 148(L) | | | Gloss. | |
| Corporate Tax - Amalgamation - Types and tax implications (e.g. deemed year-end) | 147(R) - 148(L) | | | Gloss. | |
| Tax - corporate - amalgamation | 147(R) - 148(L) | | | Gloss. | |
| Corporations - tax - amalgamation | 147(R) - 148(L) | | | Gloss. | |
| Butterfly transaction - tax - defined | 148(L) | | | Gloss. | |
| Canada Border Services Agency | 148(L) | | | Gloss. | |
| CBSA - Canada Border Services Agency | 148(L) | | | Gloss. | |
| Corporate Tax - Canada Border Services Agency | 148(L) | | | Gloss. | |
| Canada Customs and Revenue Agency | 148(L) | | | Gloss. | |
| CCRA - Canada Customs and Revenue Agency | 148(L) | | | Gloss. | |
| Corporate Tax - Canada Customs and Revenue Agency | 148(L) | | | Gloss. | |
| Canada Revenue Agency | 148(L) - 149(L) | | | Gloss. | |
| CRA - Canada Revenue Agency | 148(L) - 149(L) | | | Gloss. | |
| Corporate Tax - Canada Revenue Agency | 148(L) - 149(L) | | | Gloss. | |
| Management of the CRA | 148(L) - 149(L) | | | Gloss. | |
| Publications - CRA | 148(L) - 149(L) | | | Gloss. | |
| Canada Revenue Agency - Folios | 148(R) | | | Gloss. | |
| Canada Revenue Agency - Information Circulars | 148(R) | | | Gloss. | |
| Canada Revenue Agency - Interpretation Bulletins | 148(R) | | | Gloss. | |
| Corporate Tax - Folios - CRA | 148(R) | | | Gloss. | |
| Tax - Corporate - CRA Folios | 148(R) | | | Gloss. | |
| Corporations - Tax - CRA Folios | 148(R) | | | Gloss. | |
| Corporate Tax - Information Circulars - CRA | 148(R) | | | Gloss. | |
| Tax - corporate - Information Circulars - CRA | 148(R) | | | Gloss. | |
| Corporations - tax - Information Circulars - CRA | 148(R) | | | Gloss. | |
| Corporate Tax - Interpretation Bulletins - CRA | 148(R) | | | Gloss. | |
| Tax - corporate - Interpretation Bulletins - CRA | 148(R) | | | Gloss. | |
| Corporations - tax - Interpretation Bulletins - CRA | 148(R) | | | Gloss. | |
| CRA - Folios | 148(R) | | | Gloss. | |
| CRA - Information Circulars | 148(R) | | | Gloss. | |
| CRA - Interpretation Bulletins | 148(R) | | | Gloss. | |
| Folios - CRA | 148(R) | | | Gloss. | |
| Information Circulars - CRA | 148(R) | | | Gloss. | |
| Interpretation Bulletins - CRA | 148(R) | | | Gloss. | |
| Advance Tax Rulings (ATRs) - CRA | 149(L) | | | Gloss. | |
| Canada Revenue Agency - Advance Tax Rulings | 149(L) | | | Gloss. | |
| Corporate Tax - Advance Tax Rulings - CRA | 149(L) | | | Gloss. | |
| CRA - Advance Tax Rulings | 149(L) | | | Gloss. | |
| CCPC - Canadian-controlled private corporation - benefits | 149(L) | | | Gloss. | |
| Canadian-controlled private corporation (CCPC) - benefits | 149(L) | | | Gloss. | |
| Corporate tax - CCPC - benefits | 149(L) | | | Gloss. | |
| Canadian corporation | 149(L) | | | Gloss. | |
| Canadian partnership | 149(L) | | | Gloss. | |
| Capital cost allowance (CCA) | 149(L-R) | | | Gloss. | |
| CCA (Capital Cost Allowance) | 149(L-R) | | | Gloss. | |
| Corporate Tax - Capital Cost Allowance | 149(L-R) | | | Gloss. | |
| Corporate Tax - Depreciation | 149(L-R) | | | Gloss. | |
| Depreciation | 149(L-R) | | | Gloss. | |
| Capital dividend - tax - defined | 149(R) | | | Gloss. | |
| Capital dividend account (CDA) - capital dividends paid out of - defined | 149(R) | | | Gloss. | |
| Tax - corporate - capital dividend | 149(R) | | | Gloss. | |
| Corporations - tax - capital dividend | 149(R) | | | Gloss. | |
| Corporate Tax - capital dividend | 149(R) | | | Gloss. | |
| Capital gain/capital loss/capital gains exemption (lifetime) | 149(R)-150(L) | | | Gloss. | |
| Corporate Tax - capital gain/capital loss/capital gains exemption (lifetime) | 149(R)-150(L) | | | Gloss. | |
| Capital property | 150(L) | | | Gloss. | |
| Corporate Tax - Capital property | 150(L) | | | Gloss. | |
| Corporate Tax - Non-depreciable property | 150(L) | | | Gloss. | |
| Non-depreciable property | 150(L) | | | Gloss. | |
| Tax - corporate - Capital property | 150(L) | | | Gloss. | |
| Clearance certificate - sale or disposition of TCP by non-resident | 150(R) | | | Gloss. | |
| Corporate Tax - Clearance Certificate - s.116 ITA | 150(R) | | | Gloss. | |
| Tax - corporate - Clearance Certificate (ITA s. 116) | 150(R) | | | Gloss. | |
| Corporations - tax - Clearance Certificate (ITA s. 116) | 150(R) | | | Gloss. | |
| CEC account - Cumulative eligible capital account  SEE ALSO: Eligible Capital Expenditure (ECE) | 150(R) - 152(L)  152(R) | | | Gloss. | |
| Corporate Tax - Cumulative eligible capital account  SEE ALSO: Eligible Capital Expenditure (ECE) | 150(R) - 152(L)  152(R) | | | Gloss. | |
| Cumulative eligible capital account  SEE ALSO: Eligible Capital Expenditure (ECE) | 150(R) - 152(L)  152(R) | | | Gloss. | |
| Tax - corporate - Cumulative Eligible Capital Account  SEE ALSO: Eligible Capital Expenditure (ECE) | 150(R) - 152(L)  152(R) | | | Gloss. | |
| Goodwill - tax treatment - Cumulative eligible capital | 150(R) | | | Gloss. | |
| CNIL - Cumulative net investment loss | 152(R) | | | Gloss. | |
| Corporate Tax - Cumulative net investment loss | 152(R) | | | Gloss. | |
| Cumulative net investment loss | 152(R) | | | Gloss. | |
| Corporations - Tax - Cumulative net investment loss | 152(R) | | | Gloss. | |
| Tax - Individual - Cumulative net investment loss | 152(R) | | | Gloss. | |
| Tax - Corporate - Cumulative net investment loss | 152(R) | | | Gloss. | |
| Tax - corporate - depreciable property  SEE ALSO: Depreciation of goodwill and intangible property (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Corporations - tax - depreciable property  SEE ALSO: Depreciation of goodwill and intangible property (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Depreciable property  SEE ALSO: Depreciation of goodwill and intangible property (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Corporate Tax - Depreciable property  SEE ALSO: Depreciation of goodwill and intangible property (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Dividend Tax Credit (DTC) - defined | 152(R) | | | Gloss. | |
| Integration - dividend tax credit | 152(R) | | | Gloss. | |
| Tax - corporate - dividend tax credit (DTC) | 152(R) | | | Gloss. | |
| Corporations - tax - dividend tax credit (DTC) | 152(R) | | | Gloss. | |
| Corporate tax - dividend tax credit (DTC) | 152(R) | | | Gloss. | |
| Gross-up - integration - corporate tax | 152(R) | | | Gloss. | |
| Corporate Tax - Eligible capital expenditure  SEE ALSO: Cumulative Eligible Capital Account (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| ECE - Eligible capital expenditure  SEE ALSO: Cumulative Eligible Capital Account (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Eligible capital expenditure  SEE ALSO: Cumulative Eligible Capital Account (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Tax - corporate - Eligible Capital Expenditure (ECE)  SEE ALSO: Cumulative Eligible Capital Account (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Corporations - tax - Eligible Capital Expenditure (ECE)  SEE ALSO: Cumulative Eligible Capital Account (CEC) | 152(R)  150(R)-152(L) | | | Gloss. | |
| Corporate Tax - General anti-avoidance rule | 152(R)-153(L) | | | Gloss. | |
| GAAR - General Anti-Avoidance Rule - requirements | 152(R)-153(L) | | | Gloss. | |
| General Anti-Avoidance Rule - requirements | 152(R)-153(L) | | | Gloss. | |
| Tax - corporate - General Anti-Avoidance Rule (GARR) | 152(R)-153(L) | | | Gloss. | |
| Corporations - tax - General Anti-Avoidance Rule (GARR) | 152(R)-153(L) | | | Gloss. | |
| Corporate Tax - Intergenerational Rollover (farm/fishing property)  SEE ALSO: Capital Gains Exemption on Farm/Fishing | 153(L)  154(L-R) | | | Gloss. | |
| Intergenerational Rollover (farm/fishing property)  SEE ALSO: Capital Gains Exemption on Farm/Fishing | 153(L)  154(L-R) | | | Gloss. | |
| Tax - Individual - Intergenerational rollover farm or fishing  SEE ALSO: Capital Gains Exemption on Farm/Fishing | 153(L)  154(L-R) | | | Gloss. | |
| Farm or fishing - tax - intergenerational rollover  SEE ALSO: Capital Gains Exemption on Farm/Fishing | 153(L)  154(L-R) | | | Gloss. | |
| Fishing or farm - tax - intergenerational rollover  SEE ALSO: Capital Gains Exemption on Farm/Fishing | 153(L)  154(L-R) | | | Gloss. | |
| Corporate Tax - Net Capital Loss | 153(R) | | | Gloss. | |
| Net capital losses | 153(R) | | | Gloss. | |
| Tax - corporate - Net Capital Losses | 153(R) | | | Gloss. | |
| Corporations - tax - Net Capital Losses | 153(R) | | | Gloss. | |
| Corporate Tax - Net operating loss (non-capital loss) | 153(R) | | | Gloss. | |
| Corporate Tax - NOL - Net Operating Loss (non-capital loss) | 153(R) | | | Gloss. | |
| Corporate Tax - Non-capital loss - (net operating loss (NOL)) | 153(R) | | | Gloss. | |
| Net Operating Loss (non-capital loss) | 153(R) | | | Gloss. | |
| NOL - Net Operating Loss (non-capital loss) | 153(R) | | | Gloss. | |
| Non-capital loss - (net operating loss) | 153(R) | | | Gloss. | |
| Tax - corporate - Net Operating Loss (NOL) | 153(R) | | | Gloss. | |
| Tax - corporate - Non-Capital Loss (net operating loss) | 153(R) | | | Gloss. | |
| Corporations - tax - Net Operating Loss (NOL) | 153(R) | | | Gloss. | |
| Corporations - tax - Non-Capital Loss (net operating loss) | 153(R) | | | Gloss. | |
| Corporate Tax - Paid-up capital (PUC) | 153(R) | | | Gloss. | |
| Paid-up capital | 153(R) | | | Gloss. | |
| PUC - Paid-up capital | 153(R) | | | Gloss. | |
| Tax - corporate - Paid-Up Capital (PUC) | 153(R) | | | Gloss. | |
| Corporations - tax - Paid-Up Capital (PUC) | 153(R) | | | Gloss. | |
| Corporate Tax - Preferred Shares | 153(R)-154(L) | | | Gloss. | |
| Preferred shares - tax definition | 153(R)-154(L) | | | Gloss. | |
| Corporations - tax - preferred shares | 153(R)-154(L) | | | Gloss. | |
| Tax - corporate - preferred shares | 153(R)-154(L) | | | Gloss. | |
| Private corporation - tax - defined | 154(L) | | | Gloss. | |
| Tax - corporate - private corporation | 154(L) | | | Gloss. | |
| Corporations - tax - private corporation | 154(L) | | | Gloss. | |
| Public corporation - tax - defined | 154(L) | | | Gloss. | |
| Tax - corporate - public corporation | 154(L) | | | Gloss. | |
| Corporations - tax - public corporation | 154(L) | | | Gloss. | |
| Corporate Tax - Qualified Farm/Fishing Property  SEE ALSO: Intergenerational rollover for farm/fishing property | 154(L-R)  153(L) | | | Gloss. | |
| QFP - Qualified Farm/Fishing Property | 154(L-R)  153(L) | | | Gloss. | |
| Qualified Farm/Fishing Property | 154(L-R)  153(L) | | | Gloss. | |
| Tax - individual - Qualified Farm/Fishing Property (CGE) | 154(L-R)  153(L) | | | Gloss. | |
| Capital Gains Exemption - farm/fishing property | 154(L-R)  153(L) | | | Gloss. | |
| Corporate Tax - Qualified small business corporation shares - Eligibility for capital gains exemption  SEE ALSO: Small Business Corporation - defined | 154(R)  155(L) | | | Gloss. | |
| Tax - corporate - qualified small business corp shares  SEE ALSO: Small Business Corporation - defined | 154(R)  155(L) | | | Gloss. | |
| Corporations - tax - qualified small business corp shares  SEE ALSO: Small Business Corporation - defined | 154(R)  155(L) | | | Gloss. | |
| Qualified Small Business Corporation shares - Eligibility for capital gains exemption  SEE ALSO: Small Business Corporation - defined | 154(R)  155(L) | | | Gloss. | |
| Capital Gains Exemption - Qualified Small Business Corp | 154(R) | | | Gloss. | |
| QSBC - Qualified small business corporation shares - Eligibility for capital gains exemption | 154(R) | | | Gloss. | |
| Corporate Tax - Redemption (of shares) | 154(R) | | | Gloss. | |
| Redemption (of shares) | 154(R) | | | Gloss. | |
| Corporations - Redemption (of shares) - tax implications | 154(R) | | | Gloss. | |
| Corporations - tax - redemption of shares | 154(R) | | | Gloss. | |
| Tax - corporate - Redemption (of shares) | 154(R) | | | Gloss. | |
| Corporate Tax - Retraction (of shares) | 154(R) | | | Gloss. | |
| Retraction (of shares) - tax | 154(R) | | | Gloss. | |
| Corporations - Retraction (of shares) - tax definition | 154(R) | | | Gloss. | |
| Tax - corporate - Retraction (of shares) | 154(R) | | | Gloss. | |
| Corporations - tax - Retraction (of shares) | 154(R) | | | Gloss. | |
| Rollover - corporate tax - defined - implications | 154(R)-155(L) | | | Gloss. | |
| Corporate tax - Rollover - general requirements | 154(R)-155(L) | | | Gloss. | |
| Corporations - tax - Rollover - general requirements | 154(R)-155(L) | | | Gloss. | |
| Tax - corporate - Rollover - general requirements | 154(R)-155(L) | | | Gloss. | |
| Corporate Tax - Small business corporation  SEE ALSO: Capital gains exemption for qualified small business corporation shares | 155(L)  154(R) | | | Gloss. | |
| Tax - corporate - Small business corporation  SEE ALSO: Capital gains exemption for qualified small business corporation shares | 155(L)  154(R) | | | Gloss. | |
| Corporations - tax - Small business corporation  SEE ALSO: Capital gains exemption for qualified small business corporation shares | 155(L)  154(R) | | | Gloss. | |
| SBC - Small business corporation  SEE ALSO: Capital gains exemption for qualified small business corporation shares | 155(L)  154(R) | | | Gloss. | |
| Small business corporation  SEE ALSO: Capital gains exemption for qualified small business corporation shares | 155(L)  154(R) | | | Gloss. | |
| Small business deduction (SBD) - tax  SEE: SBD Income Thresholds | 155(L)  136(R) | | | Gloss. | |
| Corporate tax - Small business deduction (SBD)  SEE: SBD Income Thresholds | 155(L)  136(R) | | | Gloss. | |
| Tax - corporate - Small business deduction (SBD)  SEE: SBD Income Thresholds | 155(L)  136(R) | | | Gloss. | |
| Corporations - tax - Small business deduction (SBD)  SEE: SBD Income Thresholds | 155(L)  136(R) | | | Gloss. | |
| Corporate Tax - Taxable Canadian corporation | 153(R) | | | Gloss. | |
| Taxable Canadian corporation | 155(L-R) | | | Gloss. | |
| Taxation of corporations - taxable Canadian corporation | 155(L-R) | | | Gloss. | |
| Tax - corporate - taxable Canadian corporation | 155(L-R) | | | Gloss. | |
| Corporations - tax - taxable Canadian corporation | 155(L-R) | | | Gloss. | |
| Corporate tax - taxable Canadian corporation | 155(L-R) | | | Gloss. | |
| Corporate Tax - Taxable Canadian property | 155(R) | | | Gloss. | |
| Taxable Canadian Property (TCP) | 155(R) | | | Gloss. | |
| Tax - corporate - Taxable Canadian Property (TCP) | 155(R) | | | Gloss. | |
| Corporations - tax - Taxable Canadian Property (TCP) | 155(R) | | | Gloss. | |
| Corporate Tax - Taxable dividend | 155(R) | | | Gloss. | |
| Taxable dividend - definition | 155(R) | | | Gloss. | |
| Tax - corporate - Taxable dividend | 155(R) | | | Gloss. | |
| Corporations - tax - taxable dividend | 155(R) | | | Gloss. | |
| Terminal loss  SEE ALSO: Capital Cost Allowance  SEE ALSO: Depreciable Property  SEE ALSO: Undepreciated Capital Cost (UCC) | 155(R)  149(L-R)  152(R)  155(R)-156(L) | | | Gloss. | |
| Treaty-protected property | 155(R) | | | Gloss. | |
| Corporate Tax - Treaty-protected property | 155(R) | | | Gloss. | |
| Tax - corporate - Treaty-protected property | 155(R) | | | Gloss. | |
| Corporations - tax - Treaty-protected property | 155(R) | | | Gloss. | |
| Corporate Tax - Undepreciated Capital Cost | 155(R)-156(L) | | | Gloss. | |
| Undepreciated Capital Cost (UCC) | 155(R)-156(L) | | | Gloss. | |
| Tax - corporate - Undepreciated Capital Cost (UCC) | 155(R)-156(L) | | | Gloss. | |
| Corporations - tax - Undepreciated Capital Cost (UCC) | 155(R)-156(L) | | | Gloss. | |
| Corporate Tax - Wind-Up | 156(L-R) | | | Gloss. | |
| Corporations - tax - Wind-up | 156(L-R) | | | Gloss. | |
| Tax - corporate - Wind-up | 156(L-R) | | | Gloss. | |
| Wind-up | 156(L-R) | | | Gloss. | |
| **Tax - Administration and Enforcement**  SEE: Administration and Enforcement | 157(L)-167(R)  163(L) | | | 1  3 | |
| **Tax - Corporate Administration and Enforcement**  SEE: Administration and Enforcement | 157(L)-167(R)  163(L) | | | 1  3 | |
| **Corporations - tax - Administration and Enforcement**  SEE: Administration and Enforcement | 157(L)-167(R)  163(L) | | | 1  3 | |
| **Corporate Tax - Administration and Enforcement**  SEE: Administration and Enforcement | 157(L)-167(R)  163(L) | | | 1  3 | |
| **Federal Income Taxes** | 157(L-R) | | | 1.1 | |
| Tax - administration and enforcement - federal income tax | 157(L) | | | 1.1 | |
| CRA - publications - Information Circulars (IC) | 157(L) | | | 1.1 | |
| CRA - publications - Interpretation Bulletins (IT) | 157(L) | | | 1.1 | |
| ATR - CRA - publications - Advance Tax Rulings | 157(L) | | | 1.1 | |
| CRA - publications - Advance Tax Rulings (ATR) | 157(L) | | | 1.1 | |
| *Income Tax Act* (ITA) - interpretive assistance from CRA | 157(L) | | | 1.1 | |
| Information Circulars (IC) - CRA - publications | 157(L) | | | 1.1 | |
| Interpretation Bulletins (ITs) - CRA - publications | 157(L) | | | 1.1 | |
| IT - Interpretation Bulletins | 157(L) | | | 1.1 | |
| ITA - interpretive assistance from CRA | 157(L) | | | 1.1 | |
| Tax - federal - statutory framework | 157(L) | | | 1.1 | |
| Income Tax Folios - CRA - Publications | 157(L) | | | 1.1 | |
| CRA - publications - Income Tax Folios | 157(L) | | | 1.1 | |
| View letters - CRA - publications | 157(L-R) | | | 1.1 | |
| CRA - publications - View letters | 157(L-R) | | | 1.1 | |
| **Provincial Income Taxes** | 157(R)-158(L) | | | 1.2 | |
| Tax - provincial income tax | 157(R)-158(L) | | | 1.2 | |
| Tax - provincial - statutory framework | 157(R)-158(L) | | | 1.2 | |
| Tax - corporate - provincial income tax | 157(R) | | | 1.2 | |
| Corporations - tax - provincial income tax | 157(R) | | | 1.2 | |
| Provincial corporate tax | 157(R) | | | 1.2 | |
| Permanent Establishment - tax - provincial | 157(R) | | | 1.2 | |
| *Corporations Tax Act* - provincial corporate income tax | 157(R) | | | 1.2 | |
| Appeals - corporate tax - procedure | 157(R)-158(L) | | | 1.2 | |
| Objections and appeals - provincial corporate tax - CRA procedure | 157(R)-158(L) | | | 1.2 | |
| Tax - corporate - objections and appeals to provincial tax | 157(R)-158(L) | | | 1.2 | |
| Corporations - tax - objections and appeals to provincial income tax | 157(R)-158(L) | | | 1.2 | |
| Tax - corporate - appeals - procedure | 157(R)-158(L) | | | 1.2 | |
| Tax - corporate - provincial - objections and appeals - CRA procedure | 157(R)-158(L) | | | 1.2 | |
| Assessments and Appeals - Income Tax Administration | 158(L)-163(L) | | | 2 | |
| Tax - administration and enforcement - assessments and appeals | 158(L)-163(L) | | | 2 | |
| Returns - corporate / individual tax | 158(L) | | | 2.1 | |
| Tax - administration and enforcement - returns | 158(L) | | | 2.1 | |
| Charity - Registered charity information return | 158(L) | | | 2.1.1 | |
| Registered Charity Information Return | 158(L) | | | 2.1.1 | |
| Tax - corporate - filing requirement | 158(L) | | | 2.1.1 | |
| Tax - corporate tax return ( filing requirement) | 158(L) | | | 2.1.1 | |
| Tax - returns - corporations | 158(L) | | | 2.1.1 | |
| Corporate tax - returns (time to file) | 158(L) | | | 2.1.1 | |
| Corporations - tax - returns (time to file) | 158(L) | | | 2.1.1 | |
| Tax - returns - registered charities | 158(L) | | | 2.1.1 | |
| Individual tax returns | 158(L) | | | 2.1.2 | |
| Individual tax returns - exceptions to filing requirement - s. 150(1)(d) ITA | 158(L) | | | 2.1.2 | |
| Individual tax returns - filing deadline: April 30 | 158(L) | | | 2.1.2 | |
| Tax - returns - individuals | 158(L) | | | 2.1.2 | |
| Tax - Individual - returns | 158(L) | | | 2.1.2 | |
| Tax - returns - individuals - exceptions to filing requirement - s. 150(1)(a) ITA | 158(L) | | | 2.1.2 | |
| Tax - returns - individuals - filing deadline: April 30 | 158(L) | | | 2.1.2 | |
| Tax - returns - individuals with business income (and spouses) - filing deadline: June 15 | 158(L-R) | | | 2.1.2 | |
| Deceased individual - tax filing deadlines and procedure | 158(R) | | | 2.1.3 | |
| Tax - estates - filing deadline - 90 days from end of taxation year - s. 150(1)(b)-(c) ITA | 158(R) | | | 2.1.3 | |
| Tax - trusts - filing deadline - 90 days from end of taxation year - s. 150(1)(b)-(c) ITA | 158(R) | | | 2.1.3 | |
| Tax - returns - deceased individual, trust or estate - filing deadlines | 158(R) | | | 2.1.3 | |
| Estates - tax - filing deadline, tax year | 158(R) | | | 2.1.3 | |
| Trusts - tax - filing deadline, tax year | 158(R) | | | 2.1.3 | |
| Dead person - tax - filing deadline and procedure | 158(R) | | | 2.1.3 | |
| Testamentary Trust - taxation year - cannot exceed 12 months - s. 104(23) ITA | 158(R) | | | 2.1.3 | |
| Inter Vivos Trust - Year-end December 31 (calendar) | 158(R) | | | 2.1.3 | |
| Bill C-43 (*Economic Action Plan 2014 Act, No 2*) - trusts taxation | 158(R) | | | 2.1.3 | |
| Deceased individual - failure to file prev year’s tax return | 158(R) | | | 2.1.3 | |
| Tax - deceased individual - failure to file prev year’s tax return | 158(R) | | | 2.1.3 | |
| Tax - delay in filing - penalties - s. 162, s.163 ITA | 158(R) | | | 2.1.3 | |
| Tax - failure to file - penalties - s. 162, s.163 ITA | 158(R) | | | 2.1.3 | |
| Tax - late filing - penalties - s. 162, s.163 ITA | 158(R) | | | 2.1.3 | |
| Tax - penalties - failure / delay in filing - s. 162, s.163 ITA | 158(R) | | | 2.1.3 | |
| Tax - trusts and estates - changes in 2014 | 158(R) | | | 2.1.3 | |
| Tax - administration and enforcement - filing procedures for trusts, estates and deceased persons | 158(R) | | | 2.1.3 | |
| Tax - MNR obligation to assess return - s. 152(1) ITA | 159(L) | | | 2.2 | |
| Tax - nil assessments - no appeal by taxpayer | 159(L) | | | 2.2 | |
| Assessments - income tax | 159(L) | | | 2.2 | |
| Tax - assessments | 159(L) | | | 2.2 | |
| Nil Assessment - tax - administration and enforcement | 159(L) | | | 2.2 | |
| Tax - administration and enforcement - Reassessment | 159(L) | | | 2.3 | |
| Reassessment - Tax - Generally three year limit | 159(L) | | | 2.3 | |
| Bill C29 - Reassessment - after normal period when sale of real property not reported or tax return not filed | 159(L) | | | 2.3 | |
| Form T1135 (Foreign Income Verification Statement) - reassessment after failure to file | 159(L) | | | 2.3 | |
| Form T5004 (tax shelter loss or deduction) - reassessment after failure to file | 159(L) | | | 2.3 | |
| Reassessments - tax | 159(L) | | | 2.3 | |
| Reassessment period - generally three years - s. 152(4)(c) ITA | 159(L) | | | 2.3 | |
| Reportable transaction information return (tax) | 159(L) | | | 2.3 | |
| Tax - Foreign Income Verification Statement (Form T1135) - Reportable transaction information return | 159(L) | | | 2.3 | |
| Tax - Form T1135 (Foreign Income Verification Statement) | 159(L) | | | 2.3 | |
| Tax - reassessments | 159(L) | | | 2.3 | |
| Tax - reportable transaction information return | 159(L) | | | 2.3 | |
| Tax - shelters - failure to file Form T5004 | 159(L) | | | 2.3 | |
| Tax - reassessment periods - waivers - ss. 152(4)(a)(ii), s. 4.1 ITA | 159(R) | | | 2.3 | |
| Waivers - tax - reassessment periods | 159(R) | | | 2.3 | |
| Tax - corporate - waiver of reassessment period | 159(R) | | | 2.3 | |
| Corporations - tax - waiver of reassessment period | 159(R) | | | 2.3 | |
| Objections - Tax | 159(R)-160(R) | | | 2.4 | |
| Tax - Objections | 159(R)-160(R) | | | 2.4 | |
| Tax - administration and enforcement - objections | 159(R)-160(R) | | | 2.4 | |
| Notice of objection - tax - availability filing deadline, stay on collections | 159(R) | | | 2.4.1 | |
| Tax - administration and enforcement - notice of objection -availability, filing deadline, stay on collections | 159(R) | | | 2.4.1 | |
| Tax - administration and enforcement - objections - notice of - content, requirements, service | 160(L) | | | 2.4.2 | |
| Tax - objections - notice of objection - contents, requirements | 160(L) | | | 2.4.2 | |
| Objections - tax - Notice of objection - contents, requirements, service | 160(L) | | | 2.4.2 | |
| Tax - Notice of objection - contents, requirements, service | 160(L) | | | 2.4.2 | |
| Tax - Notice of objection - extension of time to file | 160 (L-R) | | | 2.4.3  2.4.4 | |
| Tax - objections - application for extension of time to file | 160 (L-R) | | | 2.4.3  2.4.4 | |
| Tax - objections - extension of time to file notice | 160 (L-R) | | | 2.4.3  2.4.4 | |
| Objections - tax - Extension of time to file | 160 (L-R) | | | 2.4.3  2.4.4 | |
| **Tax - appeals** | 160(R)-163(L) | | | 2.5 | |
| **Tax - administration and enforcement - appeals** | 160(R)-163(L) | | | 2.5 | |
| **Appeals - tax** | 160(R)-163(L) | | | 2.5 | |
| Tax - appeals - generally within 90 days or with leave | 160(R)-161(L) | | | 2.5.1 | |
| Appeals - tax - within 90 days or with leave | 161(L) | | | 2.5.1 | |
| Tax - appeals - Interpretation bulletins persuasive | 161(L) | | | 2.5.1 | |
| Appeals - tax - Interpretation bulletins pursuasive | 161(L) | | | 2.5.1 | |
| Tax - appeals - penalties for groundless appeal | 161(L) | | | 2.5.1 | |
| Appeals - tax - penalties for groundless appeal | 161(L) | | | 2.5.1 | |
| Tax - appeals - burden of proof | 161(L)-162(L) | | | 2.5.2 | |
| Appeals - tax - burden of proof | 161(L)-162(L) | | | 2.5.2 | |
| Tax - appeals - burden of proof - generally on taxpayer | 161 (L) | | | 2.5.2 | |
| Appeals - tax - burden of proof - generally on taxpayer | 161 (L) | | | 2.5.2 | |
| Reverse onus - tax - generally on taxpayer on appeal | 161 (L) | | | 2.5.2 | |
| Tax - appeals - burden of proof - when on MNR | 161(L-R) | | | 2.5.2 | |
| Appeals - tax - burden of proof - when on MNR | 161(L-R) | | | 2.5.2 | |
| Tax - appeals - Canada v Last | 161(R) | | | 2.5.2 | |
| Appeals - tax - Canada v Last | 161(R) | | | 2.5.2 | |
| Canada v Last | 161(R) | | | 2.5.2 | |
| Tax - appeals - change in basis of assessment | 161(R) | | | 2.5.2 | |
| Appeals - tax - change in basis of assessment | 161(R) | | | 2.5.2 | |
| Basis of assessment - tax - appeals | 161(R) | | | 2.5.2 | |
| Tax - appeals - reassessments based on general anti-avoidance rule (GAAR) | 161(R)-162(L) | | | 2.5.2 | |
| Tax - GAAR (general anti-avoidance rule) - reassessments based upon it | 161(R)-162(L) | | | 2.5.2 | |
| Tax - GAAR (general anti-avoidance rule) - requirements for its application | 161(R)-162(L) | | | 2.5.2 | |
| Tax - GAAR (general anti-avoidance rule) - burden of proof | 161(R)-162(L) | | | 2.5.2 | |
| GAAR - Elements and burden of proof | 161(R)-162(L) | | | 2.5.2 | |
| General Anti-Avoidance Rule (GARR) - Elements and burden of proof | 161(R)-162(L) | | | 2.5.2 | |
| Tax - appeals - *Canada v Spruce Credit Union* | 162(L) | | | 2.5.2 | |
| Appeals - tax - *Canada v Spruce Credit Union* | 162(L) | | | 2.5.2 | |
| *Canada v Spruce Credit Union* | 162(L) | | | 2.5.2 | |
| Tax - appeals - jurisdiction of Tax Court of Canada | 162(L) | | | 2.5.3 | |
| TCCA - *Tax Court of Canada Ac*t | 162(L) | | | 2.5.3 | |
| Tax - appeals - informal vs. general procedure (TCCA) | 162(L)-163(R) | | | 2.5.3 | |
| Appeals - tax - Informal vs. general procedure (TCCA) | 162(L)-163(R) | | | 2.5.3 | |
| Tax - appeals - informal procedure - when it applies, no precedential value | 162(L-R) | | | 2.5.3  (a) | |
| Tax - appeals - informal procedure - costs | 162(R) | | | 2.5.3  (a) | |
| Tax - appeals - general procedure | 162(R) | | | 2.5.3  (b) | |
| Tax - appeals - general procedure - costs | 162(R) | | | 2.5.3  (b) | |
| Tax - appeals - Federal Court of Canada (FCA) and Supreme Court of Canada (SCC) appeals | 162(R) | | | 2.5.3  (b) | |
| Appeals - tax - Appeal to TCC, then FCA and finally SCC | 162(R) | | | 2.5.3  (b) | |
| Tax - appeals - 2013 amendments | 162(R)-163(L) | | | 2.5.3  (c) | |
| Tax - appeals - Economic Action Plan - 2013 amendments | 162(R)-163(L) | | | 2.5.3  (c) | |
| Economic Action Plan - Tax - appeals - 2013 amendments | 162(R)-163(L) | | | 2.5.3  (c) | |
| References - tax | 163(L) | | | 2.5.4 | |
| Tax - appeals - references | 163(L) | | | 2.5.4 | |
| Appeals - tax - references | 163(L) | | | 2.5.4 | |
| Tax - appeals - determination of a question by the TCC | 163(L) | | | 2.5.4 | |
| Appeals - tax - determination of a question by the TCC | 163(L) | | | 2.5.4 | |
| *Courts Administration Service Act* - administrative changes affecting Tax Court of Canada | 163(L) | | | 2.5.5 | |
| Tax - appeals - recent developments | 163(L) | | | 2.5.5 | |
| Tax Court of Canada - superior court of record - recent developments | 163(L) | | | 2.5.5 | |
| Tax - administration and enforcement | 163(L) | | | 3 | |
| Tax - enforcement | 163(L) | | | 3 | |
| Tax - federal - administration | 163(L) | | | 3 | |
| Tax - federal - enforcement | 163(L) | | | 3 | |
| Tax - provincial - administration | 163(L) | | | 3 | |
| Tax - provincial - enforcement | 163(L) | | | 3 | |
| Administration and enforcement - tax | 163(L) | | | 3 | |
| Tax - administration and enforcement - collection proceedings | 163(L-R) | | | 3.1 | |
| Tax - collection proceedings | 163(L-R) | | | 3.1 | |
| Collection proceedings - tax | 163(L-R) | | | 3.1 | |
| Tax - collection proceedings - jeopardy assessment | 163(R) | | | 3.1 | |
| Tax - administration and enforcement - jeopardy assessment | 163(R) | | | 3.1 | |
| Jeopardy assessment - tax - collections | 163(R) | | | 3.1 | |
| **Tax - administration and enforcement - Investigations and demands for information** | 163(R)-167(R) | | | 3.2 | |
| Audits - tax | 163(R)-167(R) | | | 3.2 | |
| Investigations - tax - powers of Minister - s. 231 ITA | 163(R)-167(R) | | | 3.2 | |
| Tax - investigations - powers of Minister - s. 231 ITA | 163(R)-167(R) | | | 3.2 | |
| Tax - investigations and demands for information | 163(R)-167(R) | | | 3.2 | |
| Inspections - tax | 163(R)-164(L) | | | 3.2.1 | |
| Tax - inspections | 163(R)-164(L) | | | 3.2.1 | |
| Tax - investigations and demands for information - inspections | 163(R)-164(L) | | | 3.2.1 | |
| Tax - administration and enforcement - search warrant | 164(L) | | | 3.2.1 | |
| Tax - Investigations and demands for information - search warrant | 164(L) | | | 3.2.1 | |
| Search warrant - tax - administration and enforcement | 164(L) | | | 3.2.1 | |
| Search & seizure - tax | 164(L-R) | | | 3.2.1  3.2.2 | |
| Tax - demands for information - s. 231.2(1) ITA | 164(L)-165(L) | | | 3.2.2 | |
| Tax - demands for information - from third parties with respect to unnamed persons | 164(L) | | | 3.2.2 | |
| *Redeemer Foundation v MNR* | 164(L-R) | | | 3.2.2 | |
| Tax - demands for information - *Redeemer Foundation* | 164(L-R) | | | 3.2.2 | |
| Tax - demands for information - seizure | 164(R) | | | 3.2.2 | |
| Seizure - tax - MNR | 164(R) | | | 3.2.2 | |
| *McKinlay Transport Limited v R* | 164(R) | | | 3.2.2 | |
| Tax - demands for information - *McKinlay Transport* - required production of records in tax context = seizure | 164(R) | | | 3.2.2 | |
| Tax - Quasi-criminal investigation | 164(R) | | | 3.2.2 | |
| Charter - tax - quasi-criminal investigations | 164(R) | | | 3.2.2 | |
| Tax - Charter - quasi-criminal investigations | 164(R) | | | 3.2.2 | |
| Full and frank disclosure by CRA | 164(R)-165(L) | | | 3.2.2 | |
| *MNR v RBC Life Insurance -* Tax - demands for information - MNR must make “full and fair disclosure” for ex-parte order | 164(R)-165(L) | | | 3.2.2 | |
| Tax - demands for information - *MNR v RBC Life Insurance Company* - *ex parte* orders set aside because of Minister’s failure to make full & frank disclosure | 164(R)-165(L) | | | 3.2.2 | |
| Tax - production of information - “full and fair” disclosure by MNR on application for third party info on unnamed | 164(R)-165(L) | | | 3.2.2 | |
| Tax - *ex parte* orders - Minister must make full and frank disclosure (*MNR v RBC Life Insurance Co*) | 164(R)-165(L) | | | 3.2.2 | |
| International money transfers - tax | 165(L-R) | | | 3.2.3 | |
| Tax - International money transfers - reporting and rewards for informants | 165(L-R) | | | 3.2.3 | |
| Tax - administration and enforcement - international money transfers reporting requirement and rewards | 165(L-R) | | | 3.2.3 | |
| International tax evasion | 165(L-R) | | | 3.2.3 | |
| Tax evasion | 165(L-R) | | | 3.2.3 | |
| Tax - evasion - informants | 165(L-R) | | | 3.2.3 | |
| Offshore Tax Informant Program (OTIP) | 165(L-R) | | | 3.2.3 | |
| OTIP (Offshore Tax Informant Program) | 165(L-R) | | | 3.2.3 | |
| Tax - Offshore Tax Informant Program (OTIP) | 165(L-R) | | | 3.2.3 | |
| Tax - administration and enforcement - Offshore Tax Informant Program (OTIP) | 165(L-R) | | | 3.2.3 | |
| Tax - international tax evasion - rewards | 165(L-R) | | | 3.2.3 | |
| Reportable transactions - tax  See Tax - reportable transactions | 165(R) | | | 3.2.4 | |
| Tax - planning - reportable transactions  See Tax - reportable transactions | 165(R) | | | 3.2.4 | |
| Tax - reportable transactions | 165(R) | | | 3.2.4 | |
| Tax - avoidance - reportable transactions | 165(R) | | | 3.2.4 | |
| *Charter* - search and seizure in tax context  SEE ALSO: Inspections  SEE ALSO: Demands for Information | 165(R)  164(L)  164(L-R) | | | 3.3  3.2.1  3.2.2 | |
| Tax - administration and enforcement - search and seizure  SEE ALSO: Inspections  SEE ALSO: Demands for Information | 165(R)  164(L)  164(L-R) | | | 3.3  3.2.1  3.2.2 | |
| Tax - search and seizure  SEE ALSO: Inspections  SEE ALSO: Demands for Information | 165(R)  164(L)  164(L-R) | | | 3.3  3.2.1  3.2.2 | |
| Search and Seizure - tax  SEE ALSO: Inspections  SEE ALSO: Demands for Information | 165(R)  164(L)  164(L-R) | | | 3.3  3.2.1  3.2.2 | |
| Accountant-client privilege - not recognized by courts | 165(R)-166(L) | | 3.4 | | |
| Accountants - privilege - not recognized by courts | 165(R)-166(L) | | 3.4 | | |
| Privilege - accountant-client - not recognized by courts | 165(R)-166(L) | | 3.4 | | |
| Privilege - solicitor-client - tax context | 165(R)-166(L) | | 3.4 | | |
| Solicitor-client privilege in tax context | 165(R)-166(L) | | 3.4 | | |
| Tax - accountant-client privilege - not recognized by courts | 165(R)-166(L) | | 3.4 | | |
| Tax - solicitor-client privilege | 165(R)-166(L) | | 3.4 | | |
| Tax - administration and enforcement - privilege | 165(R)-166(L) | | 3.4 | | |
| Offences - tax | 166(L) | | 3.5 | | |
| Tax - offences | 166(L) | | | 3.5 | |
| Tax - offences - where officer directed the offence | 166(L) | | | 3.5 | |
| Tax - administration and enforcement - offences | 166(L) | | | 3.5 | |
| Quasi-criminal - tax - offences | 166(L) | | | 3.5 | |
| Tax - directors' liability for corporate tax arrears | 166(L-R) | | | 3.6 | |
| Directors’ liability in tax context | 166(L-R) | | | 3.6 | |
| Liability of directors in tax context | 166(L-R) | | | 3.6 | |
| Corporate tax - director’s liability for arrears | 166(L-R) | | | 3.6 | |
| Tax - corporate - directors’ liability for arrears | 166(L-R) | | | 3.6 | |
| Corporations - tax - directors’ liability for arrears | 166(L-R) | | | 3.6 | |
| *Bekesinki v R* | 166(R) | | | 3.6 | |
| Tax - directors’ liability - *Bekesinki v R* | 166(R) | | | 3.6 | |
| *Canada v Guindon* - penalties for misrepresentation by third parties (tax), administrative not criminal | 167(L-R) | | | 3.7 | |
| *Charter* - tax context - *Canada v Guindon*, s. 163.2 penalties for misrepresentation by third parties held to be administrative, not criminal | 167(L-R) | | | 3.7 | |
| Civil penalties - tax - misrepresentation by third parties | 167(L-R) | | | 3.7 | |
| Misrepresentation - of tax matters by third parties | 167(L-R) | | | 3.7 | |
| Tax - civil penalties for misrepresentations by third parties - *Canada v Guindon* | 167(L-R) | | | 3.7 | |
| Tax - culpable conduct (s.163.2 ITA, "third-party civil penalties") - civil penalties for misrepresentations | 167(L-R) | | | 3.7 | |
| Tax - misrepresentations by third parties | 167(L-R) | | | 3.7 | |
| Culpable conduct in tax context | 167(L-R) | | | 3.7 | |
| Penalties - tax - misrepresentation by third party | 167(L-R) | | | 3.7 | |
| Liability - tax - civil penalities for misrepresentation by third party | 167(L-R) | | | 3.7 | |
| **Creation of Corporation - Introduction** | 169(L)-175(R) | | | 1 | |
| **The Creation of the Corporation** | 169(L)-175(R) | | | 1 | |
| **Corporations - where to incorporate - considerations** | 169(L-R) | | | 2 | |
| **Incorporation - where to incorporate** | 169(L-R) | | | 2 | |
| Jurisdiction - incorporation - considerations | 169(L-R) | | | 2 | |
| Corporations - jurisdiction - ability to carry on business in different jurisdictions | 169(L) | | | 2.1 | |
| Corporations - where to incorporate - ability to carry on business in different jurisdictions | 169(L) | | | 2.1 | |
| *Extra-Provincial Corporations Act* (Ontario) | 169(L) | | | 2.1 | |
| Jurisdiction - incorporation - ability to carry on business in different jurisdictions | 169(L) | | | 2.1 | |
| *Business Names Act -* s. 2 | 169(L-R) | | | 2.2 | |
| *Corporations Information Act* - s. 3, s. 4 | 169(L-R) | | | 2.2 | |
| Corporations - filing requirements upon incorporation | 169(L-R) | | | 2.2 | |
| Filing requirements upon incorporation | 169(L-R) | | | 2.2 | |
| Incorporation - filing requirements | 169(L-R) | | | 2.2 | |
| Corporations - directors’ meetings - location | 169(R) | | | 2.3 | |
| Directors - meetings - majority must occur in Canada - under s. 126(2) OBCA (no similar CBCA provision) | 169(R) | | | 2.3 | |
| Meetings of directors - majority must occur in Canada under OBCA (no similar CBCA provision) | 169(R) | | | 2.3 | |
| Corporation - incorporation - where to incorporate - Ontario requires most directors’ meetings in Canada | 169(R) | | | 2.3 | |
| Corporations - incorporation - prestige of federal incorporation | 169(R) | | | 2.4 | |
| Corporations - where to incorporate - advantages of incorporating federally for international business | 169(R) | | | 2.4 | |
| Incorporation - where to incorporate - federally for international recognition | 169(R) | | | 2.4 | |
| Articles of incorporation | 169(R) | | | 3 | |
| Certificate of Incorporation | 169(R) | | | 3 | |
| Corporations - Articles of incorporation | 169(R) | | | 3 | |
| Corporation - incorporation procedure | 169(R) | | | 3 | |
| Incorporation - Articles of incorporation | 169(R) | | | 3 | |
| Incorporation - certificate of incorporation | 169(R) | | | 3 | |
| Incorporation - procedure | 169(R) | | | 3 | |
| Choosing corporate name | 169(L)-171(L) | | | 3.1 | |
| Corporations - name selection | 169(L)-171(L) | | | 3.1 | |
| Incorporation - Name selection | 169(L)-171(L) | | | 3.1 | |
| Name of corporation | 169(L)-171(L) | | | 3.1 | |
| Corporations - Name selection - Numbered corp | 169(R)-170(L) | | | 3.1 | |
| Numbered corporation - incorporation - name choice | 169(R)-170(L) | | | 3.1 | |
| NUANS (name search system for corporate names) | 170(L) | | | 3.1 | |
| Corporations - Name - prohibited words | 170(L) | | | 3.1 | |
| Incorporation - name - prohibited words | 170(L-R) | | | 3.1 | |
| Name -corporation - prohibited words | 170(L-R) | | | 3.1 | |
| Prohibited words- name - corporation | 170(L-R) | | | 3.1 | |
| Corporations - name - name change | 171(L) | | | 3.1 | |
| Name - corporation - name change | 171(L) | | | 3.1 | |
| Address of corporation | 171(L) | | | 3.2 | |
| Corporate address | 171(L) | | | 3.2 | |
| Corporations - address of corporation | 171(L) | | | 3.2 | |
| Incorporation - address of corporation | 171(L) | | | 3.2 | |
| Corporations - directors (general) - requirements, duties, liabilities | 171(L) | | | 3.3 | |
| Directors - (general) requirements, duties, liabilities | 171(L) | | | 3.3 | |
| Duties of corporate directors | 171(L) | | | 3.3 | |
| Powers of corporate directors | 171(L) | | | 3.3 | |
| Corporations - directors - independent director requirement for offering corporation | 171(L) | | | 3.3 | |
| Directors - offering corporation - independent directors | 171(L) | | | 3.3 | |
| Corporations - directors - Canadian resident requirement (OBCA) | 171(L) | | | 3.3 | |
| Directors - Canadian resident requirement (OBCA) | 171(L) | | | 3.3 | |
| Corporations - Corporate personality | 171(R) | | | 3.4 | |
| Personality - corporate | 171(R) | | | 3.4 | |
| Restrictions - corporate - nature of business | 171(R) | | | 3.4 | |
| Corporations - incorporation - right to restrict business | 171(R) | | | 3.4 | |
| Incorporation - restrictions - restrict nature of business | 171(R) | | | 3.4 | |
|  |  | | |  | |
| Corporations - shareholders - basic rights | 171(R) | | | 3.5 | |
| Corporations - shares - basic rights and requirements | 171(R) | | | 3.5 | |
| Corporations - capital - shareholders’ rights - single class of shares | 171(R) | | | 3.5 | |
| Shares - basic rights | 171(R) | | | 3.5 | |
| Shareholders - basic rights | 171(R) | | | 3.5 | |
| Classes of shares | 171(R) | | | 3.5 | |
| Corporations - shareholders - dual or multiple classes | 171(R) | | | 3.5 | |
| Corporations - shares - dual or multiple classes | 171(R) | | | 3.5 | |
| Corporations - capital - dual or multiple share classes | 171(R) | | | 3.5 | |
| Dual class share structure | 171(R) | | | 3.5 | |
| Shares - dual or multiple classes | 171(R) | | | 3.5 | |
| Corporations - shareholders - fundamental change voting rights | 171(R) | | | 3.5 | |
| Corporations - fundamental change - voting rights | 171(R) | | | 3.5 | |
| Fundamental change - shareholders - voting rights | 171(R) | | | 3.5 | |
| Shareholders - fundamental change- voting rights | 171(R) | | | 3.5 | |
| Voting rights - shareholders - amalgamation, arrangement, sale of all or substantially all | 171(R) | | | 3.5 | |
| Corporations- capital - stated capital account | 171(R) | | | 3.5 | |
| Corporations - stated capital account | 171(R) | | | 3.5 | |
| Corporate capital - stated capital account | 171(R) | | | 3.5 | |
| Shares - stated capital account | 171(R) | | | 3.5 | |
| Stated capital account | 171(R) | | | 3.5 | |
| Number of shares in a class | 171(R) | | | 3.5 | |
| Rights attaching to shares | 171(R) | | | 3.5 | |
| Corporate capital - share capital | 171(R)-172(L) | | | 3.5 | |
| Corporations - capital structure | 171(R)-172(L) | | | 3.5 | |
| Shares - consideration for - money, property, services | 172(L) | | | 3.5 | |
| Corporations - shares - full consideration - money, property, services | 172(L) | | | 3.5 | |
| Consideration for shares - money, property, services | 172(L) | | | 3.5 | |
| Articles of incorporation - shares - series, number of, rights attaching | 172(L) | | | 3.5 | |
| Shares - articles of incorporation - fix series, number of, rights attaching | 172(L) | | | 3.5 | |
| Corporations - shares - articles of incorporation fix series, number of, rights attaching | 172(L) | | | 3.5 | |
| Corporate capital - series of shares | 172(L) | | | 3.5 | |
| Series of shares | 172(L) | | | 3.5 | |
| Corporate capital - private issuers - restrictions on transfer | 172(L) | | | 3.6 | |
| Corporate capital - share transfer - restrictions | 172(L) | | | 3.6 | |
| Shares - private issuers - restrictions on transfer | 172(L) | | | 3.6 | |
| Shares - restrictions on transfer | 172(L) | | | 3.6 | |
| Corporations - shares - restrictions on transfer (private issuers) | 172(L) | | | 3.6 | |
| Restrictions on transfer of shares | 172(L) | | | 3.6 | |
| Private issuer exemption | 172(L) | | | 3.6 | |
| Securities - prospectus exemptions - NI 45-106 | 172(L) | | | 3.6 | |
| Prospectus exemption - private issuers (NI 45-106) - restrictions on transfer of shares | 172(L) | | | 3.6 | |
| Transfer of shares - restrictions | 172(L) | | | 3.6 | |
| Articles of incorporation - possible additional provisions | 172(L) | | | 3.7 | |
| Corporations - articles of incorporation - other provisions they may contain | 172(L) | | | 3.7 | |
| Corporations - incorporation - things to consider including in articles of incorporation | 172(L) | | | 3.7 | |
| Incorporation - articles of - provisions they may include | 172(L) | | | 3.7 | |
| Corporations - approvals by other government departments & admin agencies | 172(L) | | | 3.8 | |
| Corporations - government approvals | 172(L) | | | 3.8 | |
| Corporations - incorporation - approval required for certain licensed businesses | 172(L) | | | 3.8 | |
| Incorporation - Approval required for certain licenced businesses | 172(L) | | | 3.8 | |
| Articles of incorporation - approval required for certain licensed businesses | 172(L) | | | 3.8 | |
| Professional corporations - government approvals required to incorporate | 172(L) | | | 3.8 | |
| Corporation - date of incorporation = date on certificate | 172(L-R) | | | 3.9 | |
| Corporation - incorporation - date of and filing of articles | 172(L-R) | | | 3.9 | |
| Incorporation - date of and filing of articles | 172(L-R) | | | 3.9 | |
| Date of incorporation | 172(L-R) | | | 3.9 | |
| Corporation - filing of articles | 172(L-R) | | | 3.9 | |
| Corporations - minutes of meetings required to be kept | 172(R) | | | 4 | |
| Corporations - records | 172(R) | | | 4 | |
| Corporations - Incorporation - records | 172(R) | | | 4 | |
| Incorporation - Requirement to keep records | 172(R) | | | 4 | |
| Minutes - corporate - requirement to keep records | 172(R) | | | 4 | |
| Records - corporate - requirement to keep records | 172(R) | | | 4 | |
| *Forfeited Corporate Property Act* - corporations - register of land in Ontario | 172(R) | | | 4 | |
| Corporations - records - requirement to keep register of land ownership | 172(R) | | | 4 | |
| Records - corporate - land ownership register | 172(R) | | | 4 | |
| By-laws - corporation | 172(R)-173(L) | | | 4.1 | |
| Corporations - By-laws | 172(R)-173(L) | | | 4.1 | |
| Corporations - Amending by-laws | 172(R)-173(L) | | | 4.1 | |
| Corporations - By-laws - amendments | 172(R)-173(L) | | | 4.1 | |
| Corporations - incorporation - general by-law | 173(L) | | | 4.1 | |
| Incorporation - By-laws - general by-law | 173(L) | | | 4.1 | |
| General by-law - corporations - incorporation | 173(L) | | | 4.1 | |
| Corporations - resolutions | 173(L) | | | 4.2 | |
| Corporations - resolutions - special resolution: 2/3 of votes cast | 173(L) | | | 4.2 | |
| Resolutions - corporate | 173(L) | | | 4.2 | |
| Resolutions - corporate - special resolution | 173(L) | | | 4.2 | |
| Resolutions - corporate - unanimous resolution | 173(L) | | | 4.2 | |
| Special resolution - corporate - requires 2/3 majority | 173(L) | | | 4.2 | |
| Corporations - resolutions - Unanimous resolution | 173(L) | | | 4.2 | |
| Written resolution in lieu of meeting - corporate | 173(L) | | | 4.3 | |
| Corporations - resolutions - written (in lieu of meeting) | 173(L) | | | 4.3 | |
| Corporation - written resolutions in lieu of meeting | 173(L) | | | 4.3 | |
| Corporations - meeting - written resolution in lieu of | 173(L) | | | 4.3 | |
| Meeting - corporation - written resolution in lieu of | 173(L) | | | 4.3 | |
| Agents of corporation | 173(R) | | | 4.4 | |
| Corporations - directors - delegation by | 173(R) | | | 4.4 | |
| Corporations - officers and agents | 173(R) | | | 4.4 | |
| Delegation - corporate - when delegation to officers and agents is permitted | 173(R) | | | 4.4 | |
| Officers and agents of corporation | 173(R) | | | 4.4 | |
| Corporations - seal - not required by CBCA or OBCA - s. 13 OBCA, s.23 CBCA | 173(R) | | | 4.5 | |
| Corporations - incorporation - seal | 173(R) | | | 4.5 | |
| Corporations - seal | 173(R) | | | 4.5 | |
| Seal (corporate) - optional under CBCA or OBCA | 173(R) | | | 4.5 | |
| Corporations - directors’ meetings - quorum | 173(R) | | | 4.6 | |
| Quorum at a directors’ meeting | 173(R) | | | 4.6 | |
| Corporations - directors’ meetings - first meeting | 173(R) | | | 4.6 | |
| First meeting of directors | 173(R) | | | 4.6 | |
| Corporations - incorporation - business at first directors’ meeting | 173(R) | | | 4.6 | |
| Incorporation - First directors’ meeting | 173(R) | | | 4.6 | |
| Corporations - second meeting - shareholders | 173(R)-174(L) | | | 4.7 | |
| Second meeting - shareholders - incorporation | 173(R)-174(L) | | | 4.7 | |
| Shareholders - second meeting | 173(R)-174(L) | | | 4.7 | |
| Incorporation - Second meeting - shareholders | 173(R)-174(L) | | | 4.7 | |
| Corporations - second meeting (shareholders) | 173(R)-174(L) | | | 4.7 | |
| Post Organization and Share Certificates - corporate | 174(L-R) | | | 5 | |
| Corporations - post-organization issues | 174(L-R) | | | 5 | |
| Incorporation - Post-organization issues | 174(L-R) | | | 5 | |
| Corporations - directors - change in directors - Form 1 | 174(L) | | | 5 | |
| Directors - change in directors | 174(L) | | | 5 | |
| Change in directors | 174(L) | | | 5 | |
| Form 1 (re change of directors) - OBCA | 174(L) | | | 5 | |
| Form 6 (change of directors ) - CBCA |  | | |  | |
| Filings after incorporation | 174(L) | | | 5 | |
| Corporations - incorporation - filing and returns | 174(L) | | | 5 | |
| Incorporation - filing requirements | 174(L) | | | 5 | |
| Share certificates | 174(L) | | | 5 | |
| Shareholders - share certificates | 174(L) | | | 5 | |
| Corporations - shareholders - share certificates | 174(L) | | | 5 | |
| Incorporation - share certificates | 174(L) | | | 5 | |
| Auditors - corporate - notice of appointment | 174(L) | | | 5 | |
| Corporations - auditors - notice of appointment | 174(L) | | | 5 | |
| Incorpration - auditors - notice of appointment | 174(L) | | | 5 | |
| Directors - customary meeting schedule | 174(L-R) | | | 5 | |
| Corporations - directors - regular directors meetings | 174(L-R) | | | 5 | |
| Annual shareholders meeting | 174(R) | | | 5 | |
| Shareholders - annual meeting | 174(R) | | | 5 | |
| Corporations - shareholders - annual meeting | 174(R) | | | 5 | |
| Incorporation - annual shareholders meeting within 18 months | 174(R) | | | 5 | |
| Corporations - incorporation - hold annual shareholders meeting within 18 months | 174(R) | | | 5 | |
| Change of jurisdiction - corporate | 174(R) | | | 6.1 | |
| Continuing a corporation under another jurisdiction | 174(R) | | | 6.1 | |
| Continuing under another jurisdiction - corporate | 174(R) | | | 6.1 | |
| Corporations - continuing under another jurisdiction | 174(R) | | | 6.1 | |
| Corporations - change of jurisdiction | 174(R) | | | 6.1 | |
| Corporations - change jurisdiction | 174(R) | | | 6.1 | |
| Export - continuing a corporation under another jurisdiction - s. 181 OBCA | 174(R) | | | 6.1 | |
| Import - continuing a corporation under another jurisdiction - s. 180 OBCA | 174(R) | | | 6.1 | |
| Jurisdiction - continuing under another corporate jurisdiction | 174(R) | | | 6.1 | |
| Amalgamation - continuing under another jurisdiction | 174(R) | | | 6.1 | |
| Corporations - amalgamation - continuing under another jurisdiction | 174(R) | | | 6.1 | |
| Amalgamation - s. 174-179 OBCA | 174(R)-175(L) | | | 6.2 | |
| Corporations - amalgamation | 174(R)-175(L) | | | 6.2 | |
| Articles of Amalgamation (become new articles of incorporation) | 174(R)-175(L)  215(R) | | | 6.2  6.1.3 | |
| Articles of Incorporation - Amalgamation | 174(R)-175(L) | | | 6.2 | |
| Special act corporations (non-share capital corporations) | 175(L-R) | | | 6.3 | |
| Non-share capital corporations - special act corporations | 175(L-R) | | | 6.3 | |
| Not-for-profit corporations - special act corporations | 175(L-R) | | | 6.3 | |
| *Legislation Act* (Ontario) - corporation - essential attributes (s. 90(1)) | 175(L-R) | | | 6.3 | |
| Corporations - attributes - *Legislation Act* (Ontario) s. 90(1) | 175(L-R) | | | 6.3 | |
| **Directors - Directors, Officers and Shareholders of a Corporation** | 177(L)-186(R) | | | 1 | |
| **Directors, officers, and shareholders of a corporation** | 177(L)-186(R) | | | 1 | |
| **Corporations - Directors, Officers and Shareholders** | 177(L)-186(R) | | | 1 | |
| Directors - Duties and responsibilities - management | 177(L) | | | 2.1 | |
| Duties and responsibilities - Directors - management | 177(L) | | | 2.1 | |
| Responsibilities - directors - responsibility to manage | 177(L) | | | 2.1 | |
| Directors - Fiduciary duty, duty of care | 177(L) | | | 2.1 | |
| Directors - Duty of care, fiduciary duty | 177(L) | | | 2.1 | |
| Directors - Unanimous shareholders’ agreement | 177(L) | | | 2.1 | |
| Corporations - Unanimous shareholders’ agreement | 177(L) | | | 2.1 | |
| Shareholders - Unanimous shareholders’ agreement | 177(L) | | | 2.1 | |
| Unanimous Shareholders’ Agreement | 177(L) | | | 2.1 | |
| Directors - qualifications | 177(L-R) | | | 2.2 | |
| Qualifications - Directors | 177(L-R) | | | 2.2 | |
| Directors - Independent director requirements | 177(L-R) | | | 2.2 | |
| Corporations - directors - independent director requirements | 177(L-R) | | | 2.2 | |
| Independent director requirements | 177(L-R) | | | 2.2 | |
| Corporations - directors - qualifications | 177(L-R) | | | 2.2 | |
| Directors - qualifications - Canadian Resident (OBCA) | 177(R) | | | 2.2 | |
| Corporations - directors - Canadian resident requirement (OBCA) | 177(R) | | | 2.2 | |
| Canadian resident - definition re qualifications - director | 177(R) | | | 2.2 | |
| Resident Canadian - definition re qualifications - director | 177(R) | | | 2.2 | |
| Definition - Canadian resident - qualifications to be director of a corporation | 177(R) | | | 2.2 | |
| Qualifications - Directors - Canadian residency (OBCA) | 177(R) | | | 2.2 | |
| Election of directors  SEE ALSO: Election and removal of directors | 177(R)-178(L)  181(L) | | | 2.3  4.2.1 | |
| Directors - Election and terms of service  SEE ALSO: Election and removal of directors | 177(R)-178(L)  181(L) | | | 2.3  4.2.1 | |
| Corporations - Directors - Election and terms of service  SEE ALSO: Election and removal of directors | 177(R)-178(L)  181(L) | | | 2.3  4.2.1 | |
| Directors - terms of service | 177(R) | | | 2.3 | |
| Election of directors - ordinary resolution | 177(R) | | | 2.3 | |
| Ordinary resolution - Election of directors | 177(R) | | | 2.3 | |
| Ordinary voting - Election of directors | 177(R) | | | 2.3 | |
| Shareholders - meetings - election of directors | 177(R) | | | 2.3 | |
| Terms - directors | 177(R) | | | 2.3 | |
| Cumulative voting - election of directors | 177(R)-178(L) | | | 2.3 | |
| Directors - election - cumulative voting | 177(R)-178(L) | | | 2.3 | |
| Election of directors - cumulative voting | 177(R)-178(L) | | | 2.3 | |
| Election of directors - minority holders - cumulative voting | 177(R)-178(L) | | | 2.3 | |
| Minority holders - cumulative voting - election of directors | 177(R)-178(L) | | | 2.3 | |
| Voting shares - minority holders - election of directors | 177(R)-178(L) | | | 2.3 | |
| Change in Number of Directors | 178(L) | | | 2.4 | |
| Directors - Number of | 178(L) | | | 2.4 | |
| Directors - number of - non-offering corporations (min 1) | 178(L) | | | 2.4 | |
| Directors - number of - offering corporations (min 3) | 178(L) | | | 2.4 | |
| Directors - number of - fixed or min/max in articles | 178(L) | | | 2.4 | |
| Directors - change - file notice of change | 178(L) | | | 2.4 | |
| Corporations - directors - number of | 178(L) | | | 2.4 | |
| Corporations - directors - change - file notice | 178(L) | | | 2.4 | |
| Minimum number of directors - non-offering corporations | 178(L) | | | 2.4 | |
| Minimum number of directors - Offering corporations | 178(L) | | | 2.4 | |
| Non-offering corporations - minimum number of directors | 178(L) | | | 2.4 | |
| Number of directors - non-offering corporations | 178(L) | | | 2.4 | |
| Number of directors - offering corporations | 178(L) | | | 2.4 | |
| Offering corporations - minimum number of directors | 178(L) | | | 2.4 | |
| Directors - Quorum of Directors - requirements | 178(L) | | | 2.5 | |
| Directors - Meeting - quorum | 178(L) | | | 2.5 | |
| Corporations - directors - quorum | 178(L) | | | 2.5 | |
| Quorum of Directors - requirements | 178(L) | | | 2.5 | |
| Requirements - Quorum of Directors | 178(L) | | | 2.5 | |
| Directors - meetings - quorum - residency standards | 178(L-R) | | | 2.5 | |
| Corporations - directors - meetings - Canadian residency | 178(L-R) | | | 2.5 | |
| Meetings of directors - quorum - residency standards | 178(L-R) | | | 2.5 | |
| Residency standards - quorum - directors meetings | 178(L-R) | | | 2.5 | |
| Canadian residency - quorum - directors’ meetings | 178(L-R) | | | 2.5 | |
| Board of Directors - Vacancies | 178(R) | | | 2.6 | |
| Directors - board of - vacancies | 178(R) | | | 2.6 | |
| Directors - Vacancies in the Board of Directors | 178(R) | | | 2.6 | |
| Vacancies on Board of Directors | 178(R) | | | 2.6 | |
| Corporations - directors - vacancies | 178(R) | | | 2.6 | |
| Special shareholders meeting - vacancies on board | 178(R) | | | 2.6 | |
| Directors - special shareholders’ meeting - vacancies | 178(R) | | | 2.6 | |
| Board of directors - meetings | 178(R)-179(L-R) | | | 2.7 | |
| Directors - meetings | 178(R)-179(L-R) | | | 2.7 | |
| Directors - transaction of business | 178(R)-179(L-R) | | | 2.7 | |
| Meetings - board of directors | 178(R)-179(L-R) | | | 2.7 | |
| Transaction of business - directors | 178(R)-179(L-R) | | | 2.7 | |
| Corporations - directors - transaction of business | 178(R)-179(L-R) | | | 2.7 | |
| Corporations - directors - meeting procedures | 178(R)-179(L-R) | | | 2.7 | |
| Resolutions by directors | 178(R) | | | 2.7 | |
| Directors - resolutions | 178(R) | | | 2.7 | |
| Board of Directors - meetings - location | 178(R) | | | 2.7 | |
| Directors - meetings - location | 178(R) | | | 2.7 | |
| Corporations - directors - meeting location | 178(R) | | | 2.7 | |
| Location of directors’ meetings | 178(R) | | | 2.7 | |
| Meetings - board of directors - location | 178(R)-179(L) | | | 2.7 | |
| Corporations - directors - electronic meeting | 178(R)-179(L) | | | 2.7 | |
| Directors - meetings - electronic | 178(R)-179(L) | | | 2.7 | |
| Electronic meeting - directors | 178(R)-179(L) | | | 2.7 | |
| Directors - notice of meeting | 179(L) | | | 2.7 | |
| Directors - meeting - notice of meetings | 179(L) | | | 2.7 | |
| Corporations - directors - meetings - notice of | 179(L) | | | 2.7 | |
| Meetings - directors - notice of | 179(L) | | | 2.7 | |
| Meetings - directors - waiver of notice | 179(L) | | | 2.7 | |
| Notice of Meeting - directors | 179(L) | | | 2.7 | |
| Notice of Meeting - directors - waiver of | 179(L) | | | 2.7 | |
| Waiver of Notice - attendance of director at meeting | 179(L) | | | 2.7 | |
| Directors - meeting - waiver of notice | 179(L) | | | 2.7 | |
| Corporations - directors - meetings - waiver of notice | 179(L) | | | 2.7 | |
| Committee of directors - Appointment of | 179(L) | | | 2.7 | |
| Directors - committee of directors | 179(L) | | | 2.7 | |
| Directors - managing director | 179(L) | | | 2.7 | |
| Managing director - appointment of | 179(L) | | | 2.7 | |
| Corporations - directors - managing director | 179(L) | | | 2.7 | |
| Corporations - directors - committee of | 179(L) | | | 2.7 | |
| Directors - powers of - delegation | 179(L-R) | | | 2.7 | |
| Powers of directors - delegation of | 179(L-R) | | | 2.7 | |
| Corporations - directors - restrictions on delegation | 179(L-R) | | | 2.7 | |
| Corporations - directors - delegation (limits on) | 179(L-R) | | | 2.7 | |
| By-Laws - Directors’ ability to amend or repeal (cannot be delegated) | 179(L-R) | | | 2.7 | |
| Delegation - directors’ powers and limits of | 179(L-R) | | | 2.7 | |
| Directors - Remuneration | 179(R) | | | 2.8 | |
| Remuneration - directors | 179(R) | | | 2.8 | |
| Corporations - directors - remuneration | 179(R) | | | 2.8 | |
| Corporations - directors - payment | 179(R) | | | 2.8 | |
| Directors - payment | 179(R) | | | 2.8 | |
| Payment of directors | 179(R) | | | 2.8 | |
| Ceasing to be a Director | 179(R) | | | 2.9 | |
| Directors - Ceasing to be a Director | 179(R) | | | 2.9 | |
| Corporations - directors - ceasing to be a director | 179(R) | | | 2.9 | |
| Directors - quitting, resigning | 179(R) | | | 2.9 | |
| Directors - removal of | 179(R) | | | 2.9 | |
| Corporations - directors - removal of | 179(R) | | | 2.9 | |
| Corporations - directors - resignation | 179(R) | | | 2.9 | |
| Corporations - directors - quitting, resignation | 179(R) | | | 2.9 | |
| Removal - directors | 179(R) | | | 2.9 | |
| Resignation of directors | 179(R) | | | 2.9 | |
| **Officers** | 180(L-R) | | | 3 | |
| **Corporations - officers** | 180(L-R) | | | 3 | |
| Duties - Officers | 180(L) | | | 3.1 | |
| Directors - Appointment of officers | 180(L) | | | 3.1 | |
| Corporations - directors - appointment of officers | 180(L) | | | 3.1 | |
| Corporations - officers - appointment of | 180(L) | | | 3.1 | |
| Officers - Appointment of | 180(L) | | | 3.1 | |
| Appointment - Officers | 180(L) | | | 3.1 | |
| Duty of care - officers | 180(L) | | | 3.1 | |
| Officers - appointment, duties and responsibilities | 180(L) | | | 3.1 | |
| Officers - duty of care | 180(L) | | | 3.1 | |
| Officers - Fiduciary duty | 180(L) | | | 3.1 | |
| Corporations - officers - fiduciary duty, duty of care | 180(L) | | | 3.1 | |
| Responsibilities - Officers | 180(L) | | | 3.1 | |
| Managing director - Qualifications - Must be resident Canadian (CBCA) | 180(L) | | | 3.2 | |
| Officers - Managing director - Qualifications (Canadian) | 180(L) | | | 3.2 | |
| Officers - qualifications | 180(L) | | | 3.2 | |
| Qualifications - Officer - Managing director | 180(L) | | | 3.2 | |
| Qualifications - Officers | 180(L) | | | 3.2 | |
| Corporations - Officers - qualifications | 180(L) | | | 3.2 | |
| Officers - term of office | 180(L) | | | 3.3 | |
| Term of office - Officers | 180(L) | | | 3.3 | |
| Corporations - officers - term of office | 180(L) | | | 3.3 | |
| Authority of Officers - s. 128 OBCA, s. 116 CBCA | 180(L) | | | 3.4 | |
| Officers - authority of - s. 128 OBCA, s. 116 CBCA | 180(L) | | | 3.4 | |
| Officers - Defect in appointment - s. 128 OBCA, s. 116 CBCA | 180(L) | | | 3.4 | |
| Defect in appointment - Officers - s. 128 OBCA, s. 116 CBCA | 180(L) | | | 3.4 | |
| Corporations - officers - defect in appointment | 180(L) | | | 3.4 | |
| Indoor Management Rule | 180(R) | | | 3.5 | |
| Officers - Indoor Management rule | 180(R) | | | 3.5 | |
| Corporations - Indoor management rule | 180(R) | | | 3.5 | |
| Directors - Indoor management rule | 180(R) | | | 3.5 | |
| Corporations - officers - Indoor management rule | 180(R) | | | 3.5 | |
| Corporations - directors - indoor management rule | 180(R) | | | 3.5 | |
| Corporations - liability - Indoor management rule | 180(R) | | | 3.5 | |
| Liability - Indoor management rule | 180(R) | | | 3.5 | |
| Directors - indemnification and insurance | 180(R) | | | 3.6 | |
| Directors - Liability insurance | 180(R) | | | 3.6 | |
| Corporations - directors - insurance and indemnification | 180(R) | | | 3.6 | |
| Corporations - directors - indemnification and insurance | 180(R) | | | 3.6 | |
| Indemnification and Insurance for Directors and Officers | 180(R) | | | 3.6 | |
| Liability insurance - directors and officers | 180(R) | | | 3.6 | |
| Officers - indemnification and insurance | 180(R) | | | 3.6 | |
| Officers - Liability insurance | 180(R) | | | 3.6 | |
| **Shareholders** | 180(R)-  186(R) | | | 4 | |
| Becoming a shareholder | 180(R)-181(L) | | | 4.1 | |
| Shareholders - becoming a shareholder | 180(R)-181(L) | | | 4.1 | |
| Securities Register | 181(L) | | | 4.1 | |
| Register - Securities | 181(L) | | | 4.1 | |
| Corporations - Securities register, requirement to keep | 181(L) | | | 4.1 | |
| Shareholders - Register of | 181(L) | | | 4.1 | |
| Corporations - Ownership of shares in itself (generally prohibited) | 181(L) | | | 4.1 | |
| Corporations - Shares in itself (generally cannot own) | 181(L) | | | 4.1 | |
| Owning Shares in Self - Corporation | 181(L) | | | 4.1 | |
| Rights, powers and duties - Shareholders | 181(L)-183(L) | | | 4.2 | |
| Shareholders - rights, powers, and duties | 181(L)-183(L) | | | 4.2 | |
| Removal of director - power of shareholder | 181(L) | | | 4.2.1 | |
| Shareholders - Right to elect and remove directors | 181(L) | | | 4.2.1 | |
| Election and Removal of director - power of shareholder | 181(L) | | | 4.2.1 | |
| Financial statements - received by shareholders | 181(L) | | | 4.2.2 | |
| Shareholders - Right to Receive Financial Statements | 181(L) | | | 4.2.2 | |
| Rights - Shareholders - receipt of financial statements | 181(L) | | | 4.2.2 | |
| Corporations - Financial statements | 181(L) | | | 4.2.2 | |
| Auditors - Auditor’s report | 181(L) | | | 4.2.2 | |
| Shareholders - right to appoint auditor | 181(R)-182(L) | | | 4.2.3 | |
| Appointment of auditor | 181(R)-182(L) | | | 4.2.3 | |
| Auditor - appointment by shareholders | 181(R)-182(L) | | | 4.2.3 | |
| Auditor - (Un)qualified Report | 181(R) | | | 4.2.3 | |
| Auditor - Qualified Report | 181(R) | | | 4.2.3 | |
| Unqualified Report - Auditors | 181(R) | | | 4.2.3 | |
| Qualified Report - Auditors | 181(R) | | | 4.2.3 | |
| Auditor - right to attend shareholder meetings | 181(R) | | | 4.2.3 | |
| Right to attend shareholder meetings - Auditors | 181(R) | | | 4.2.3 | |
| Shareholders - meetings - auditor - right to attend | 181(R) | | | 4.2.3 | |
| Shareholders - Right to require auditor to attend meeting | 181(R) | | | 4.2.3 | |
| Accounting Principles - International Financial Reporting Standards | 181(R) | | | 4.2.3 | |
| Generally accepted accounting principles (GAAP) - International Financial Reporting Standards | 181(R) | | | 4.2.3 | |
| International Financial Reporting Standards (IFRS) | 181(R) | | | 4.2.3 | |
| IFRS - International Financial Reporting Standards | 181(R) | | | 4.2.3 | |
| GAAP - Generally Accepted Accounting Principles | 181(R) | | | 4.2.3 | |
| Auditor - Generally Accepted Accounting Principles (GAAP) | 181(R) | | | 4.2.3 | |
| Corporations - shareholder meetings - duty to send financial statements and auditor’s report prior to | 181(R)-182(L) | | | 4.2.3 | |
| Financial Statements - Duty to file with OSC (offering corporations only) | 182(L) | | | 4.2.3 | |
| NI 51-102 - Duty to file financial statements with securities regulator (offering corporations only) | 182(L) | | | 4.2.3 | |
| Corporations - Financial Statements - Duty to file with OSC (offering corporations only) | 182(L) | | | 4.2.3 | |
| Ontario Securities Commission - financial statements | 182(L) | | | 4.2.3 | |
| Approval of Fundamental Changes - Shareholder | 182(L) | | | 4.2.4 | |
| Dissent Rights (Shareholders) - Fundamental Changes | 182(L) | | | 4.2.4 | |
| Fundamental Change - approval by shareholders | 182(L) | | | 4.2.4 | |
| Fundamental Change - Shareholder dissent rights | 182(L) | | | 4.2.4 | |
| Shareholders - approval of fundamental changes | 182(L) | | | 4.2.4 | |
| Corporations - fundamental changes - shareholder approval | 182(L) | | | 4.2.4 | |
| Corporations - dissent rights - certain fundamental changes | 182(L) | | | 4.2.4 | |
| Shareholders - fundamental changes - dissent rights | 182(L) | | | 4.2.4 | |
| Dissent rights - shareholders -fundamental changes giving rise to | 182(L) | | | 4.2.4 | |
| Shareholders - special resolution - approval of fundamental changes | 182(L) | | | 4.2.4 | |
| Special resolution - shareholders - approval of fundamental changes | 182(L) | | | 4.2.4 | |
| Articles of incorporation - proposals to amend by shareholders | 182(L)-183(R) | | | 4.2.5 | |
| Shareholders - proposals to amend articles of incorporation - | 182(L)-183(R) | | | 4.2.5 | |
| Shareholders - Proposals | 182(L)-183(R) | | | 4.2.5 | |
| Proposals - shareholders | 182(L)-183(R) | | | 4.2.5 | |
| Shareholders - articles of incorporation - proposals to amend | 182(L)-183(R) | | | 4.2.5 | |
| Corporations - shareholder proposals to amend articles | 182(L)-183(R) | | | 4.2.5 | |
| Corporations - articles of incorporation - shareholder proposals to amend | 182(L)-183(R) | | | 4.2.5 | |
| Corporations - shareholders - proposals | 182(L)-183(R) | | | 4.2.5 | |
| Corporations - proposals | 182(L)-183(R) | | | 4.2.5 | |
| Circulation of Shareholder Proposals | 182(R) | | | 4.2.5 | |
| Proposals - shareholders - circulation of | 182(R) | | | 4.2.5 | |
| Shareholders - Proposals - Circulation of | 182(R) | | | 4.2.5 | |
| Management information circular | 182(R) | | | 4.2.5 | |
| Corporations - proposals - circulation of | 182(R) | | | 4.2.5 | |
| Shareholders - proposals - nominate directors | 182(R) | | | 4.2.5 | |
| Proposals - shareholders - nominate directors | 182(R) | | | 4.2.5 | |
| Nominate directors - proposals - shareholders | 182(R) | | | 4.2.5 | |
| Corporations - proposals - nomination of directors | 182(R) | | | 4.2.5 | |
| Meetings - shareholders - requisition | 183(L) | | | 4.2.5 | |
| Shareholders - meetings - power to requisition | 183(L) | | | 4.2.5 | |
| Corporations - shareholders meetings - shareholder requisition | 183(L) | | | 4.2.5 | |
| Proposals - shareholders - Meetings | 183(L) | | | 4.2.5 | |
| Shareholders - proposals - meetings | 183(L) | | | 4.2.5 | |
| Meetings of shareholders | 183(L)-185(L) | | | 4.3 | |
| Meetings of shareholders  See: shareholders - meetings | 183(L)-185(L) | | | 4.3 | |
| Shareholders - meetings | 183(L)-185(L) | | | 4.3 | |
| Corporations - shareholders - meetings (generally) | 183(L)-185(L) | | | 4.3 | |
| Nature of shareholder meetings | 183(L-R) | | | 4.3.1 | |
| Shareholders - Nature of meetings | 183(L-R) | | | 4.3.1 | |
| Shareholders - meetings - nature of | 183(L-R) | | | 4.3.1 | |
| Annual Meetings of Shareholders - Required business | 183(L) | | | 4.3.1 | |
| Shareholders - meetings - Annual meetings must consider certain issues | 183(L) | | | 4.3.1 | |
| Shareholders - annual meeting - required business | 183(L) | | | 4.3.1 | |
| Corporations - shareholders - annual meeting | 183(L) | | | 4.3.1 | |
| Corporations - shareholders - special meeting | 183(L-R) | | | 4.3.1 | |
| Shareholders - special meeting | 183(L-R) | | | 4.3.1 | |
| Special meetings - shareholders | 183(L-R) | | | 4.3.1 | |
| Special business - shareholders meetings | 183(L-R) | | | 4.3.1 | |
| Shareholders - special business | 183(L-R) | | | 4.3.1 | |
| Corporations - shareholders - special business | 183(L-R) | | | 4.3.1 | |
| Annual and Special Meeting of Shareholders | 183(R) | | | 4.3.1 | |
| Shareholders - Annual and Special Meeting | 183(R) | | | 4.3.1 | |
| Location of shareholder meetings | 183(R) | | | 4.3.2 | |
| Place of shareholder meetings | 183(R) | | | 4.3.2 | |
| Shareholders - meetings - location of | 183(R) | | | 4.3.2 | |
| Shareholders - meetings - place of | 183(R) | | | 4.3.2 | |
| Corporations - shareholders - location of meeting | 183(R) | | | 4.3.2 | |
| Shareholders - meetings - notice of | 183(R) | | | 4.3.3 | |
| Notice of shareholders meeting | 183(R) | | | 4.3.3 | |
| Shareholders - Notice of meeting - who entitled | 183(R) | | | 4.3.3 | |
| Shareholders - meeting - who entitled to notice | 183(R) | | | 4.3.3 | |
| Fixed record date - shareholders meetings | 183(R) | | | 4.3.3 | |
| No fixed record date - shareholders meetings | 183(R) | | | 4.3.3 | |
| Notice period - shareholders meetings | 183(R) | | | 4.3.3 | |
| Record date - shareholders meetings | 183(R) | | | 4.3.3 | |
| Shareholders - meetings - notice period | 183(R) | | | 4.3.3 | |
| Shareholders - meetings - record date | 183(R) | | | 4.3.3 | |
| Unfixed record date - shareholders meetings | 183(R) | | | 4.3.3 | |
| Notice of Meeting - shareholder | 183(R)-184(L) | | | 4.3.3; 4.3.4 | |
| Form and content of notice of meetings | 183(R)-184(L) | | | 4.3.4 | |
| Notice of Meeting - form and content | 183(R)-184(L) | | | 4.3.4 | |
| Notice Requirement - Shareholders meetings | 183(R)-184(L) | | | 4.3.4 | |
| Shareholders - meetings - Form and Content of Notice of Meetings | 183(R)-184(L) | | | 4.3.4 | |
| Shareholders - meetings - Notice Requirement | 183(R)-184(L) | | | 4.3.4 | |
| Corporations - shareholders - form and content of notice of meeting | 183(R)-184(L) | | | 4.3.4 | |
| Shareholders - meetings - adjournment (notice) | 184(L) | | | 4.3.4 | |
| Adjournment of shareholders meeting - when notice is required | 184(L) | | | 4.3.4 | |
| Meetings - shareholders - adjournment (notice) | 184(L) | | | 4.3.4 | |
| Circulation of information - shareholder meeting | 184(L-R) | | | 4.3.5 | |
| Information Circular - shareholder meeting | 184(L-R) | | | 4.3.5 | |
| Meetings of shareholders - materials to be distributed/circulated | 184(L-R) | | | 4.3.5 | |
| Shareholders - meetings - materials to be circulated prior | 184(L-R) | | | 4.3.5 | |
| Shareholders Meetings - Other Materials to be Circulated Prior to Meetings | 184(L-R) | | | 4.3.5 | |
| Corporations - shareholders - materials to be circulated prior to annual meeting | 184(L-R) | | | 4.3.5 | |
| Corporations - annual shareholder’s meeting - materials to be circulated | 184(L-R) | | | 4.3.5 | |
| Shareholders - meetings - proxies | 184(L) | | | 4.3.5 | |
| Corporations - shareholders - proxies | 184(L) | | | 4.3.5 | |
| Proxies - annual meetings - mandatory solicitation of proxies for voting shareholders | 184(L) | | | 4.3.5 | |
| Annual meetings - shareholders - proxies | 184(L) | | | 4.3.5 | |
| Proxy solicitation | 184(L) | | | 4.3.5 | |
| Shareholders - dissident | 184(L) | | | 4.3.5 | |
| Definition - dissident | 184(L) | | | 4.3.5 | |
| Dissident - definition | 184(L) | | | 4.3.5 | |
| Dissident - information circular | 184(L-R) | | | 4.3.5 | |
| Information Circular - dissident | 184(L-R) | | | 4.3.5 | |
| Statement by Shareholder - Statement by dissident shareholder to be included in management circular | 184(L-R) | | | 4.3.5 | |
| Management information circular - statement by dissident shareholder | 184(L-R) | | | 4.3.5 | |
| Shareholders - meetings - management information circular- statement by dissident shareholder | 184(L-R) | | | 4.3.5 | |
| Courts - calling a shareholder meeting | 184(R) | | | 4.3.6 | |
| Meetings of shareholders - who may call | 184(R) | | | 4.3.6 | |
| Shareholders - meetings - court called | 184(R) | | | 4.3.6 | |
| Shareholders - meetings - who may call | 184(R) | | | 4.3.6 | |
| Requisition Meetings - shareholders holding at least 5% | 184(R) | | | 4.3.6 | |
| Shareholder - Requisition Meetings - shareholders holding at least 5% | 184(R) | | | 4.3.6 | |
| Corporations - shareholder meetings - who can call | 184(R) | | | 4.3.6 | |
| Meetings of shareholders - conduct of meeting | 184(R) | | | 4.3.7 | |
| Shareholders - meetings - conduct of | 184(R) | | | 4.3.7 | |
| Shareholders Meetings - Conduct of Meetings | 184(R) | | | 4.3.7 | |
| Conduct - shareholders meetings | 184(R) | | | 4.3.7 | |
| Meetings - shareholders - voting by proxy | 184(R) | | | 4.3.8 | |
| Proxies - voting by proxy - shareholders meetings | 184(R) | | | 4.3.8 | |
| Shareholders - meetings - voting by proxy | 184(R) | | | 4.3.8 | |
| Shareholders Meetings - Voting by Proxy | 184(R) | | | 4.3.8 | |
| Voting by Proxy - shareholders | 184(R) | | | 4.3.8 | |
| Form of Proxy - voting - shareholders | 184(R) | | | 4.3.8 | |
| Meetings of shareholders - resolutions in writing | 185(L) | | | 4.3.9 | |
| Resolutions - written - shareholders meetings | 185(L) | | | 4.3.9 | |
| Shareholders - meetings - resolutions in writing | 185(L) | | | 4.3.9 | |
| Shareholders Meetings - Resolutions in Writing | 185(L) | | | 4.3.9 | |
| Meetings of shareholders - voting rights - principles governing | 185(L) | | | 4.4 | |
| Self-interest - shareholder voting | 185(L) | | | 4.4 | |
| Shareholders - meetings - voting in self interest | 185(L) | | | 4.4 | |
| Shareholders - voting - self-interest | 185(L) | | | 4.4 | |
| Shareholders - self-interest | 185(L) | | | 4.4 | |
| Shareholders Meetings - voting in self interest | 185(L) | | | 4.4 | |
| Unanimous Shareholder Agreement (USA) - shareholder voting considerations | 185(L) | | | 4.4 | |
| Voting - shareholders - self-interest | 185(L) | | | 4.4 | |
| Voting rights - mandatory considerations re Unanimous Shareholder Agreement (USA) | 185(L) | | | 4.4 | |
| Voting Rights - Principles Governing - shareholder meetings | 185(L) | | | 4.4 | |
| **Remedies - Shareholders - types of** | 185(L)-186(R) | | | 4.5 | |
| **Remedies for shareholders** | 185(L)-186(R) | | | 4.5 | |
| **Shareholders - remedies** | 185(L)-186(R) | | | 4.5 | |
| Compliance orders - shareholder remedies | 185(L) | | | 4.5.1 | |
| Investigations - shareholder remedies | 185(L) | | | 4.5.1 | |
| Personal actions - shareholder remedies | 185(L) | | | 4.5.1 | |
| Winding-up - Shareholder remedies | 185(L) | | | 4.5.1 | |
| Dissent & Appraisal - Shareholder remedies | 185(L) | | | 4.5.1 | |
| Appraisal & Dissent - Shareholders remedies | 185(L) | | | 4.5.1 | |
| Remedies - shareholders - compliance orders | 185(L) | | | 4.5.1 | |
| Remedies - shareholders - winding-up | 185(L) | | | 4.5.1 | |
| Remedies - shareholders - investigations | 185(L) | | | 4.5.1 | |
| Remedies - shareholders - personal actions | 185(L) | | | 4.5.1 | |
| Remedies - shareholders - dissent & appraisal | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - compliance orders | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - winding-up | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - personal actions | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - investigations | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - dissent & appraisal | 185(L) | | | 4.5.1 | |
| Shareholders - compliance orders | 185(L) | | | 4.5.1 | |
| Shareholders - investigations | 185(L) | | | 4.5.1 | |
| Shareholders - personal actions | 185(L) | | | 4.5.1 | |
| Shareholders - remedies - types of | 185(L) | | | 4.5.1 | |
| Complainant - definition - Derivative Actions | 185(R) | | | 4.5.2 | |
| Definition - complainant - Derivative Actions | 185(R) | | | 4.5.2 | |
| Derivative Actions | 185(R) | | | 4.5.2 | |
| Derivative Actions - 4 conditions for court to grant leave | 185(R) | | | 4.5.2 | |
| Derivative Actions - Complainant - definition | 185(R) | | | 4.5.2 | |
| Derivative actions - shareholder remedies | 185(R) | | | 4.5.2 | |
| Remedies - shareholders - derivative actions | 185(R) | | | 4.5.2 | |
| Shareholders - remedies - derivative actions | 185(R) | | | 4.5.2 | |
| Corporations - derivative action | 185(R) | | | 4.5.2 | |
| Complainant - definition - oppression remedy | 185(R) | | | 4.5.3 | |
| Definition - complainant - oppression remedy | 185(R) | | | 4.5.3 | |
| Oppression remedy - complainant - definition | 185(R) | | | 4.5.3 | |
| Oppression remedy - shareholder remedies | 185(R)-186(L-R) | | | 4.5.3 | |
| Remedies - shareholders - Oppression | 185(R)-186(L-R) | | | 4.5.3 | |
| Shareholders - remedies - oppression | 185(R)-186(L-R) | | | 4.5.3 | |
| Corporations - Oppression remedy | 185(R)-186(L-R) | | | 4.5.3 | |
| *Rea v Wildeboer* - Oppression vs. derivative remedy | 186(R) | | | 4.5.3 | |
| Remedies - shareholders - *Rea v Wildeboer* | 186(R) | | | 4.5.3 | |
| Remedies - shareholders- Oppression vs. derivative | 186(R) | | | 4.5.3 | |
| Shareholders - remedies - *Rea v Wildeboer* | 186(R) | | | 4.5.3 | |
| Shareholder Agreements | 187(L) | | | 1 | |
| Shareholder agreements - what they are | 187(L) | | | 1 | |
| Unanimous Shareholder Agreement (USA) | 187(L) | | | 1 | |
| Unanimous Shareholder Agreement (USA) - Deemed existence | 187(L) | | | 1 | |
| Unanimous Shareholder Agreement (USA) - Definition | 187(L) | | | 1 | |
| USA - Unanimous Shareholder Agreement See: Unanimous Shareholder Agreement | 187(L) | | | 1 | |
| Shareholder agreements - voting rights | 187(L-R) | | | 2 | |
| Voting Rights - Shareholder Agreement | 187(L-R) | | | 2 | |
| Shareholder agreements - duties and liabilities | 188(L) | | | 2 | |
| Function - shareholder agreements | 187(L)-188(L) | | | 2 | |
| Shareholder agreements - function | 187(L)-188(L) | | | 2 | |
| Shareholder agreements - what they do | 187(L)-188(L) | | | 2 | |
| Articles - conflict with Unanimous Shareholder Agreement (USA) | 187(R) | | | 2 | |
| Unanimous Shareholder Agreement (USA) - Conflict with Articles | 187(R) | | | 2 | |
| Conflict - between Unanimous Shareholder Agreement (USA) and Articles | 187(R) | | | 2 | |
| Rights - shareholder agreements - may be granted by | 187(R) | | | 2 | |
| Shareholder agreements - rights which may be granted | 187(R) | | | 2 | |
| Function - Unanimous Shareholder Agreement (USA) - function | 187(L)-188(L) | | | 2 | |
| Shareholder agreements - distinction between USA and other agreements | 187(R)-188(L) | | | 2 | |
| Unanimous Shareholder Agreement (USA) - distinct from other shareholder agreements | 187(R)-188(L) | | | 2 | |
| Unanimous Shareholder Agreement (USA) - function | 187(R)-188(L) | | | 2 | |
| Liability - Unanimous shareholder agreement (USA) | 188(L) | | | 2 | |
| Shareholders - Liability - Unanimous Shareholder Agreement (USA) | 188(L) | | | 2 | |
| Shareholders - new - Unanimous Shareholder Agreement (USA) | 188(L) | | | 2 | |
| Unanimous shareholder agreement (USA) - Liability | 188(L) | | | 2 | |
| Unanimous Shareholder Agreement (USA) - new shareholders | 188(L) | | | 2 | |
| Shareholder agreements - USA common provisions (of unanimous shareholder agreements) | 188(L) | | | 3 | |
| Unanimous Shareholder Agreement (USA) - Common Provisions | 188(L) | | | 3 | |
| Shareholder agreements - Unanimous Shareholder Agreements (USA) common provisions - the parties | 188(L) | | | 3.1 | |
| Unanimous shareholder agreement (USA) - common provisions - parties - usually corp | 188(L) | | | 3.1 | |
| Directors - restriction of powers - Unanimous Shareholder Agreements (USA) | 188(L-R) | | | 3.2 | |
| Restriction of directors powers - Unanimous Shareholder Agreements (USA) | 188(L-R) | | | 3.2 | |
| Shareholder agreements - USA common provisions - affairs of the corporation | 188(L-R) | | | 3.2 | |
| Unanimous shareholder agreement (USA) - common provisions - affairs of the corporation | 188(L-R) | | | 3.2 | |
| Unanimous Shareholder Agreement (USA) - directors - restriction of powers | 188(L-R) | | | 3.2 | |
| Guarantees and loans - Unanimous shareholder agreement (USA) - common provisions | 188(R) | | | 3.3 | |
| Loans and guarantees - Unanimous shareholder agreement (USA) - common provisions | 188(R) | | | 3.3 | |
| Shareholder agreements - USA common provisions - loans and guarantees | 188(R) | | | 3.3 | |
| Unanimous shareholder agreement (USA) - common provisions - loans and guarantees | 188(R) | | | 3.3 | |
| Share Transfers and issuances - Unanimous Shareholder Agreement (USA) | 188(R) | | | 3.4 | |
| Share Issuances and Transfers - Unanimous Shareholder Agreement (USA) | 188(R) | | | 3.4 | |
| Shareholder agreements - USA common provisions - share issuances and transfers | 188(R) | | | 3.4 | |
| Unanimous shareholder agreement (USA) - common provisions - share issuances and transfers | 188(R) | | | 3.4 | |
| Over-subscription - pre-emptive rights | 188(R) - 189(L) | | | 3.4.1 | |
| Pre-emptive rights - over-subscription | 188(R) - 189(L) | | | 3.4.1 | |
| Pre-emptive rights - Unanimous Shareholder Agreements (USA) - common provisions | 188(R) - 189(L) | | | 3.4.1 | |
| Share issuances and transfers - pre-emptive rights | 188(R) - 189(L) | | | 3.4.1 | |
| Share transfers and issuances - pre-emptive rights | 188(R) - 189(L) | | | 3.4.1 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - pre-emptive rights | 188(R) - 189(L) | | | 3.4.1 | |
| Unanimous shareholder agreement (USA) - common provisions - pre-emptive rights | 188(R) - 189(L) | | | 3.4.1 | |
| Buy-sell/Shotgun Clause | 189(L) | | | 3.4.2 | |
| Share issuances and transfers - shotgun clauses | 189(L) | | | 3.4.2 | |
| Share transfers and issuances - shotgun clauses | 189(L) | | | 3.4.2 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - shotgun clauses | 189(L) | | | 3.4.2 | |
| Shotgun Clauses - Share Transfers and issuances - Unanimous Shareholder Agreement (USA) | 189(L) | | | 3.4.2 | |
| Shotgun clauses - unanimous shareholder agreements share transfers and issuances | 189(L) | | | 3.4.2 | |
| Shotgun/Buy-sell Clause | 189(L) | | | 3.4.2 | |
| Unanimous shareholder agreement (USA) - common provisions - shotgun clauses | 189(L) | | | 3.4.2 | |
| Hard right - right of first refusal | 189 (L-R) | | | 3.4.3 | |
| Right of first refusal - hard right | 189 (L-R) | | | 3.4.3 | |
| Soft right - right of first refusal | 189 (R) | | | 3.4.3 | |
| Right of first refusal - soft right | 189 (R) | | | 3.4.3 | |
| Rights of first refusal - share transfers and issuances - Unanimous Shareholder Agreements (USA) | 189(L-R) | | | 3.4.3 | |
| Share issuances and transfers - Rights of first refusal | 189(L-R) | | | 3.4.3 | |
| Share transfers and issuances - Rights of first refusal | 189(L-R) | | | 3.4.3 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - rights of first refusal | 189(L-R) | | | 3.4.3 | |
| Unanimous shareholder agreement (USA) - common provisions - rights of first refusal | 189(L-R) | | | 3.4.3 | |
| Co-sale rights - piggy-backs | 189(R) | | | 3.4.4 | |
| Piggy-backs - co-sale rights | 189(R) | | | 3.4.4 | |
| Piggy-backs - share transfers and issuances - unanimous shareholder agreements (USA) | 189(R) | | | 3.4.4 | |
| Piggy-backs - unanimous shareholder agreements (USA) | 189(R) | | | 3.4.4 | |
| Share issuances and transfers - piggy-backs | 189(R) | | | 3.4.4 | |
| Share transfers and issuances - piggy-backs | 189(R) | | | 3.4.4 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - piggy-backs | 189(R) | | | 3.4.4 | |
| Unanimous shareholder agreement (USA) - common provisions - piggy backs | 189(R) | | | 3.4.4 | |
| Drag-alongs - unanimous shareholder agreements | 189(R)-190(L) | | | 3.4.5 | |
| Share issuances and transfers - drag-alongs | 189(R)-190(L) | | | 3.4.5 | |
| Share transfers and issuances - drag-alongs | 189(R)-190(L) | | | 3.4.5 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - drag-alongs | 189(R)-190(L) | | | 3.4.5 | |
| Unanimous shareholder agreement (USA) - common provisions - drag- alongs | 189(R)-190(L) | | | 3.4.5 | |
| Common-law spouses - Family Law Act - Unanimous Shareholder Agreements - common provisions | 190(L-R) | | | 3.5 | |
| Family Law Act - Unanimous Shareholder Agreements - common provisions | 190(L-R) | | | 3.5 | |
| Death of a Shareholder - Share Transfers and Issuances - Unanimous Shareholder Agreement (USA) | 190(L) | | | 3.4.6 | |
| Death of Shareholder - Fair Market Value of shares | 190(L) | | | 3.4.6 | |
| Disability of a Shareholder - Share Transfers and Issuances - Unanimous Shareholder Agreement (USA) | 190(L) | | | 3.4.6 | |
| Disability of Shareholder - Fair Market Value of shares | 190(L) | | | 3.4.6 | |
| Fair Market Value - Death/Disability of USA shareholder | 190(L) | | | 3.4.6 | |
| Insolvency of a shareholder - Share Transfers and Issuances - Unanimous Shareholder Agreement (USA) | 190(L) | | | 3.4.6 | |
| Insolvency of Shareholder - Fair Market Value of shares | 190(L) | | | 3.4.6 | |
| Share issuances and transfers - disability/death/insolvency of a shareholder | 190(L) | | | 3.4.6 | |
| Share transfers and issuances - disability/death/insolvency of a shareholder | 190(L) | | | 3.4.6 | |
| Shareholder agreements - USA common provisions - share issuances and transfers - disability/death/insolvency of a shareholder | 190(L) | | | 3.4.6 | |
| Shareholders - disability/death/insolvency - unanimous shareholder agreements | 190(L) | | | 3.4.6 | |
| Unanimous shareholder agreement (USA) - common provisions - disability/death/insolvency of a shareholder | 190(L) | | | 3.4.6 | |
| Family Law Act - Unanimous Shareholder Agreements - common provisions - spouses | 190(L-R) | | | 3.5 | |
| Family Law Act - Unanimous Shareholder Agreements - common provisions - common-law spouses | 190(L-R) | | | 3.5 | |
| Shareholder agreements - USA common provisions - Family Law Act | 190(L-R) | | | 3.5 | |
| Shareholder agreements - USA common provisions - Family Law Act - Common-law spouses | 190(L-R) | | | 3.5 | |
| Shareholder agreements - USA common provisions - Family Law Act - spouses | 190(L-R) | | | 3.5 | |
| Spouses - Family Law Act - Unanimous Shareholder Agreements - common provisions | 190(L-R) | | | 3.5 | |
| Unanimous shareholder agreement (USA) - common provisions - Family Law Act issues | 190(L-R) | | | 3.5 | |
| Unanimous shareholder agreement (USA) - common provisions - Family Law Act issues - Common-law spouses | 190(L-R) | | | 3.5 | |
| Unanimous shareholder agreement (USA) - common provisions - Family Law Act issues - spouses | 190(L-R) | | | 3.5 | |
| Ownership - shares - incidental rights to ownership | 191(L) | | | 1 | |
| Rights - shares - rights incidental to ownership | 191(L) | | | 1 | |
| Share Capital - rights of a shareholder | 191(L) | | | 1 | |
| Share - legal nature of a share | 191(L) | | | 1 | |
| Share capital - legal nature of a share | 191(L) | | | 1 | |
| Shares - ownership - incidental rights to ownership | 191(L) | | | 1 | |
| Authorized capital - share capital  See Also: Increase in authorized capital | 191(L)  205(L) | | | 2  1.3.5 | |
| Share capital - authorized capital  See Also: Increase in authorized capital | 191(L)  205(L) | | | 2  1.3.5 | |
| Issued capital - Share capital | 191(R) | | | 3 | |
| Share capital - issued capital | 191(R) | | | 3 | |
| Share capital - unissued capital | 191(R) | | | 3 | |
| Unissued capital - share capital | 191(R) | | | 3 | |
| Capital Clause, The | 191(R) | | | 4 | |
| Classes of Shares | 191(R) | | | 4.1 | |
| Share capital - classes of shares | 191(R) | | | 4.1 | |
| Shares - classes of | 191(R) | | | 4.1 | |
| Shares - Rights attached to each class | 191(R) | | | 4.1 | |
| Capital Clause - classes of shares - one class | 191(R) | | | 4.1.1 | |
| Classes of Shares - One class | 191(R) | | | 4.1.1 | |
| One class of shares - capital clause | 191(R) | | | 4.1.1 | |
| Shares - classes of - one class - rights | 191(R) | | | 4.1.1 | |
| Capital Clause - classes of shares - more than one | 191(R) | | | 4.1.2 | |
| Classes of Shares - More than One | 191(R) | | | 4.1.2 | |
| Preference shares | 191(R) | | | 4.1.2 | |
| Share conditions - more than one class | 191(R) | | | 4.1.2 | |
| Shares - classes of - more than one class | 191(R) | | | 4.1.2 | |
| Shares - preference/special shares | 191(R) | | | 4.1.2 | |
| Special Shares | 191(R) | | | 4.1.2 | |
| Share rights allocated- more than one class | 191(R) | | | 4.1.2 | |
| Rights of shares allocated- more than one class | 191(R) | | | 4.1.2 | |
| Capital Clause - shares - number of | 191(R)-192(L) | | | 4.2 | |
| Number of shares | 191(R)-192(L) | | | 4.2 | |
| Share capital - number of shares | 191(R)-192(L) | | | 4.2 | |
| Shares - number of | 191(R)-192(L) | | | 4.2 | |
| Shares - number of shares of each class  See Also: Share Capital | 191(R)-192(L) 171(R) | | | 4.2  3.5 | |
| Share capital - stated capital account | 192(L) | | | 5 | |
| Shares - Stated capital account | 192(L) | | | 5 | |
| Stated capital account - shares | 192(L) | | | 5 | |
| Stated capital- additions for past services or property | 192(L) | | | 5 | |
| Paid-up capital (PUC) | 192(L) | | | 6 | |
| Share capital - paid-up capital (PUC) | 192(L) | | | 6 | |
| Shares - capital - paid-up capital (PUC) | 192(L) | | | 6 | |
| Definition - paid-up capital (PUC) | 192(L) | | | 6.1 | |
| General principles - paid-up capital (PUC) | 192(L-R) | | | 6.1 | |
| Paid-up capital (PUC) - general principles | 192(L-R) | | | 6.1 | |
| Share capital - paid-up capital (PUC) - general principles | 192(L-R) | | | 6.1 | |
| Shares - capital - paid-up capital (PUC) - general principles | 192(L-R) | | | 6.1 | |
| Calculation - paid-up capital - for a particular share  PUC of share = PUC of class / # of shares of class | 192(R) | | | 6.1 | |
| Paid-up capital - calculation for a particular share  PUC of share = PUC of class / # of shares of class | 192(R) | | | 6.1 | |
| Capital gains - paid-up capital (PUC) - keeping PUC low | 193(L) | | | 6.2 | |
| Deemed dividend - paid-up capital (PUC) | 193(L) | | | 6.2 | |
| Paid-up capital (PUC) - deemed dividend | 193(L) | | | 6.2 | |
| Paid-up capital (PUC) - keeping PUC low | 193(L) | | | 6.2 | |
| Paid-up capital (PUC) - keeping PUC low - capital gains | 193(L) | | | 6.2 | |
| Share capital - paid-up capital (PUC) - keeping PUC low | 193(L) | | | 6.2 | |
| Share capital - paid-up capital (PUC) - keeping PUC low - capital gains | 193(L) | | | 6.2 | |
| Shares - capital - paid-up capital (PUC) - keeping PUC low | 193(L) | | | 6.2 | |
| Shares - capital - paid-up capital (PUC) - keeping PUC low - capital gains | 193(L) | | | 6.2 | |
| Computation of paid-up capital (PUC) - tax rules | 193(L)-194(L) | | | 6.3 | |
| Paid-up capital (PUC) - differences between stated capital account and PUC | 193(L)-194(L) | | | 6.3 | |
| Paid-up capital (PUC) - tax rules - changes to computation of PUC | 193(L)-194(L) | | | 6.3 | |
| Share capital - paid-up capital (PUC) - differences between stated capital account and PUC | 193(L)-194(L) | | | 6.3 | |
| Shares - stated capital account (vs PUC) | 193(L)-194(L) | | | 6.3 | |
| Stated capital - stated capital account - differences between stated capital account and PUC | 193(L)-194(L) | | | 6.3 | |
| Stated capital account - differences from PUC | 193(L)-194(L) | | | 6.3 | |
| Tax rules - paid-up capital (PUC) - changes to computation of | 193(L)-194(L) | | | 6.3 | |
| Stated Capital - differences between stated capital account and PUC - PUC reduction (grind) on rollover when connected corporations | 193(L)-194(L) | | | 6.3 | |
| ACB - differences from paid-up capital (PUC) | 194(L) | | | 6.4 | |
| Paid-up capital (PUC) - difference between PUC and ACB | 194(L) | | | 6.4 | |
| Share capital - paid-up capital (PUC) - difference between PUC and ACB | 194(L) | | | 6.4 | |
| Shares - capital - differences between PUC and ACB | 194(L) | | | 6.4 | |
| Issuing shares for property - PUC Issues | 194(L-R) | | | 6.5 | |
| Paid-up capital (PUC) - problem on issuing shares for property | 194(L-R) | | | 6.5 | |
| Share capital - paid-up capital (PUC) - problem on issuing shares for property | 194(L-R) | | | 6.5 | |
| Shares - capital - paid-up capital (PUC) - issuing shares for property | 194(L-R) | | | 6.5 | |
| Property - in exchange for shares | 194(L-R) | | | 6.5 | |
| Classes of shares - conditions, rights and restrictions - re more than one class of shares | 194(R) | | | 7 | |
| Rights, conditions and restrictions on shares | 194(R) | | | 7 | |
| Share capital - rights, conditions, and restrictions | 194(R) | | | 7 | |
| Share conditions - class conditions | 194(R) | | | 7 | |
| Shares - rights, conditions and restrictions | 194(R) | | | 7 | |
| Dividends - preferential | 194(R) | | | 7.1 | |
| Preference/special shares - right to preferential dividend | 194(R) | | | 7.1 | |
| Preferential dividends | 194(R) | | | 7.1 | |
| Share capital - preferential dividends | 194(R) | | | 7.1 | |
| Shares - preferential dividends | 194(R) | | | 7.1 | |
| Cumulative or non-cumulative dividends | 194(R)-195(L) | | | 7.2 | |
| Dividends - cumulative vs. non-cumulative | 194(R)-195(L) | | | 7.2 | |
| Non-cumulative dividends | 194(R)-195(L) | | | 7.2 | |
| Share capital - cumulative or non-cumulative dividends | 194(R)-195(L) | | | 7.2 | |
| Shares - capital - cumulative or non-cumulative dividends | 194(R)-195(L) | | | 7.2 | |
| Capital - return of | 195(L-R) | | | 7.3 | |
| Preference shares - return of capital | 195(L-R) | | | 7.3 | |
| Repayment of capital to shareholders | 195(L-R) | | | 7.3 | |
| Return of capital - rights, conditions and restrictions on shares | 195(L-R) | | | 7.3 | |
| Return of capital to shareholders | 195(L-R) | | | 7.3 | |
| Share capital - repayment of capital | 195(L-R) | | | 7.3 | |
| Share capital - return of capital | 195(L-R) | | | 7.3 | |
| Shares - rights, conditions and restrictions - return of capital | 195(L-R) | | | 7.3 | |
| Special shares - return of capital | 195(L-R) | | | 7.3 | |
| Winding-up - return of capital to shareholder | 195(L-R) | | | 7.3 | |
| Return of capital- tax consequences (capital gain and deemed dividend) | 195(L-R) | | | 7.3 | |
| Deemed Dividend - return of capital | 195(L-R) | | | 7.3 | |
| Conversion - share capital | 195(R) | | | 7.4 | |
| Conversion of shares | 195(R) | | | 7.4 | |
| Share capital - conversion | 195(R) | | | 7.4 | |
| Shares - share capital - conversion of | 195(R) | | | 7.4 | |
| Anti-dilution provision - convertible shares | 195(R) | | | 7.4.1 | |
| Conversion - anti-dilution provision | 195(R) | | | 7.4.1 | |
| Convertible shares | 195(R) | | | 7.4.1 | |
| Share capital - convertible shares | 195(R) | | | 7.4.1 | |
| Shares - share capital - convertible shares | 195(R) | | | 7.4.1 | |
| Convertible shares - tax consequences | 195(R) | | | 7.4.1 | |
| Share capital - convertible securities | 196(L) | | | 7.4.2 | |
| Shares - share capital convertible securities | 196(L) | | | 7.4.2 | |
| Convertible securities | 196(L) | | | 7.4.2 | |
| Authority to issue convertible securities - s. 27 OBCA | 196(L) | | | 7.4.2 | |
| Issue convertible securities - Authority to - s. 27 OBCA | 196(L) | | | 7.4.2 | |
| Convertible securities - Authority to issue - s. 27 OBCA | 196(L) | | | 7.4.2 | |
| Purchase or redemption of shares | 196(L)-197(L) | | | 7.5-7.6 | |
| Retraction - purchase / redemption of shares | 196(L)-197(L) | | | 7.5-7.6 | |
| Share capital - purchase or redemption of shares | 196(L)-197(L) | | | 7.5-7.6 | |
| Shares - retraction of | 196(L)-197(L) | | | 7.5-7.6 | |
| Shares - share capital - purchase or redemption of shares | 196(L)-197(L) | | | 7.5-7.6 | |
| Redemption of shares  See Also: redemption, cancellation and purchase of shares | 196(L)-197(L)  203(R)-202(L-R) | | | 7.5-7.6  1.3.3 | |
| Share capital - purchase or redemption of shares - income tax consequences | 196(L)-197(L) | | | 7.6 | |
| Share capital - purchase or redemption of shares - tax | 196(L)-197(L) | | | 7.6 | |
| Shares - share capital - purchase or redemption of shares - income tax consequences | 196(L)-197(L) | | | 7.6 | |
| Shares - share capital - purchase or redemption of shares - tax | 196(L)-197(L) | | | 7.6 | |
| Tax - consequences of share redemption - purchase or redemption of shares - income tax consequences | 196(L)-197(L) | | | 7.6 | |
| Tax - purchase or redemption of shares | 196(L)-197(L) | | | 7.6 | |
| Deemed dividend - income tax consequences - purchase or redemption of shares | 196(L)-197(L) | | | 7.6 | |
| Income tax - purchase or redemption of shares | 196(L)-197(L) | | | 7.6 | |
| Purchase or redemption of shares - income tax consequences | 196(L)-197(L) | | | 7.6 | |
| Purchase or redemption of shares - Tax | 196(L)-197(L) | | | 7.6 | |
| Redemption or repurchase of shares - prevention of double taxation | 196(L)-197(L) | | | 7.6 | |
| Tax - Redemption of shares - income tax consequences | 196(L)-197(L) | | | 7.6 | |
| Income tax - consequences of purchase or redemption of shares | 196(L)-197(L) | | | 7.6 | |
| Double taxation - redemption of shares - prevention of double taxation | 196(L)-197(L) | | | 7.6 | |
| Preferential shares - sinking fund | 197(L) | | | 7.7 | |
| Share capital - sinking fund for preferential shares | 197(L) | | | 7.7 | |
| Sinking fund | 197(L) | | | 7.7 | |
| Sinking fund for preferential shares | 197(L) | | | 7.7 | |
| Preferential shares - voting rights | 197(L) | | | 7.8 | |
| Share capital - voting rights - preferential shares | 197(L) | | | 7.8 | |
| Shares - preferential - voting rights | 197(L) | | | 7.8 | |
| Voting - preferential shares | 197(L) | | | 7.8 | |
| Voting rights - special or preference shares | 197(L) | | | 7.8 | |
| Pre-emptive rights - s. 26 OBCA | 197(L) | | | 7.9 | |
| Share capital - pre-emptive rights - s. 26 OBCA | 197(L) | | | 7.9 | |
| Dissent Rights - corporate changes - s. 185 OBCA | 197(L-R) | | | 8 | |
| Rights of shareholders - changing them - articles of amendment - s. 168(1) OBCA | 197(L-R) | | | 8 | |
| Share capital - changing rights of shareholders - s. 168(1) OBCA | 197(L-R) | | | 8 | |
| Shareholders - rights - changing of | 197(L-R) | | | 8 | |
| Shareholders - rights - protection of | 197(L-R) | | | 8 | |
| Capital structure - changes - voting rights | 197(L-R) | | | 8 | |
| Changing rights of shareholders - share capital | 197(L-R) | | | 8 | |
| Incorporation - selection of share structure | 197(R)-198(L) | | | 9 | |
| Conditions - shares - selection of | 197(R)-198(L) | | | 9 | |
| Selection of share structure | 197(R)-198(L) | | | 9 | |
| Share capital - factors in share structuring - when more than one class of shares | 197(R)-198(L) | | | 9 | |
| Share capital - incorporation | 197(R)-198(L) | | | 9 | |
| Share capital - selection of shares and their terms | 197(R)-198(L) | | | 9 | |
| Shares - selection of conditions | 197(R)-198(L) | | | 9 | |
| Shares - selection of shares and their terms | 197(R)-198(L) | | | 9 | |
| Shares - selection of structure | 197(R)-198(L) | | | 9 | |
| Terms - shares - selection of | 197(R)-198(L) | | | 9 | |
| Share capital - structuring of | 197(R)-198(L) | | | 9 | |
| Class conditions - shares | 198(L-R) | | | 10 | |
| Classes and series of shares | 198(L-R) | | | 10 | |
| Dissolution - series of shares (rights) | 198(L-R) | | | 10 | |
| Series conditions - shares | 198(L-R) | | | 10 | |
| Series of shares | 198(L-R) | | | 10 | |
| Share capital - classes and series of shares | 198(L-R) | | | 10 | |
| Share conditions - series shares | 198(L-R) | | | 10 | |
| Shares - classes/series of | 198(L-R) | | | 10 | |
| Winding-up - series of shares (rights) | 198(L-R) | | | 10 | |
| Dividend priority - series/class of shares | 198(L-R) | | | 10 | |
| Dividend rate - series/class of shares | 198(L-R) | | | 10 | |
| Advantages and disadvantages of share capitalization | 198(R)-199(L-R) | | | 11.1-11.4 | |
| Share capital - advantages and disadvantages | 198(R)-199(L-R) | | | 11.1-11.4 | |
| Share capitalization - advantages and disadvantages | 198(R)-199(L-R) | | | 11.1-11.4 | |
| Disadvantages and advantages of share capitalization | 198(R)-199(L-R) | | | 11.1-11.4 | |
| Share capital to corporation - advantages of | 198(R)-199(L) | | | 11.1 | |
| Share capital - advantages to corp | 198(R)-199(L) | | | 11.1 | |
| Advantages - share capital | 198(R) - 199(L-R) | | | 11.1  11.3 | |
| Advantages of share capital to corporation | 198(R) | | | 11.1 | |
| Share capital to shareholders - advantages of | 199(L-R) | | | 11.3 | |
| Shareholders - share capital - advantages | 199(L-R) | | | 11.3 | |
| Share capital - disadvantages | 199(L-R) | | | 11.2’ 11.4 | |
| Deductibility of Dividends and Interest (Tax) | 199(L) | | | 11.2 | |
| Disadvantages of share capital to corporation | 199(L) | | | 11.2 | |
| Dividends - Tax Deductibility | 199(L) | | | 11.2 | |
| Share capital to corporation - disadvantages of | 199(L) | | | 11.2 | |
| Tax - Dividends - Deductibility vs. Interest | 199(L) | | | 11.2 | |
| Advantages to shareholders - share capital | 199(L-R) | | | 11.3 | |
| Non-participating shares | 199(L) | | | 11.3 | |
| Participating Shares | 199(L) | | | 11.3 | |
| Disadvantages of share capital to shareholders | 199(L-R) | | | 11.4 | |
| Share capital to shareholders - disadvantages of | 199(L-R) | | | 11.4 | |
| Shareholders - share capital - disadvantages | 199(L-R) | | | 11.4 | |
| Acquisition of corporation’s own shares  SEE: share capital - acquisition | 199(R)-200(L) | | | 12 | |
| Share capital - acquisition of corporation’s own shares | 199(R)-200(L) | | | 12 | |
| Purchase vs. redemption/retraction - share capital - acquisition of corporation’s own shares | 199(R) | | | 12.1 | |
| Share capital - acquisition of corporation’s own shares - purchase vs. redemption/retraction | 199(R) | | | 12.1 | |
| Acquisition of corporation’s own shares - shares by private contract | 199(R)-200(L) | | | 12.2 | |
| Purchase of shares by private contract - solvency test - s. 30 OBCA | 199(R)-200(L) | | | 12.2 | |
| Share capital - acquisition of corporation’s own shares - purchase of shares by private contract - s. 30 OBCA | 199(R)-200(L) | | | 12.2 | |
| Share capital - acquisition of corporation’s own shares - purchase of shares by private contract - s. 30 OBCA- Exceptions | 199(R)-200(L) | | | 12.2 | |
| Shares - purchase by private contract - solvency test - s. 30 OBCA | 199(R)-200(L) | | | 12.2 | |
| Shares - purchase by private contract - solvency test - s. 30 OBCA- Exceptions | 199(R)-200(L) | | | 12.2 | |
| Solvency Test - Purchase of shares by private contract - s. 30 OBCA | 199(R)-200(L) | | | 12.2 | |
| Solvency Test - Purchase of shares by private contract - s. 30 OBCA - Exceptions | 199(R)-200(L) | | | 12.2 | |
| Acquisition of corporation’s own shares - purchase or redemption of shares in accordance with conditions specified in articles - s. 32(2) OBCA “easier solvency test” | 200(L-R) | | | 12.3 | |
| Articles - purchase of shares - acquisition of corporation’s own shares - s. 32(2) OBCA “easier solvency test” | 200(L-R) | | | 12.3 | |
| Purchase of shares according to conditions in articles - acquisition of corporation’s own shares - s. 32(2) OBCA “easier solvency test” | 200(L-R) | | | 12.3 | |
| Share capital - acquisition of corporation’s own shares - purchase or redemption in articles | 200(L-R) | | | 12.3 | |
| Shares - purchase or redemption in accordance with articles - acquisition of corporation’s own shares | 200(L-R) | | | 12.3 | |
| Solvency Test - purchase or redemption in accordance with conditions specified in articles | 200(L-R) | | | 12.3 | |
| Acquisition of corp’s own shares - tax consequences - same as redemption or retraction | 200(L-R) | | | 12.4 | |
| Income tax - acquisition of corporation’s own shares - consequences of - same as redemption or retraction | 200(L-R) | | | 12.4 | |
| Share capital - acquisition of corporation’s own shares - tax consequences | 200(L-R) | | | 12.4 | |
| Shares - acquisition of corporation’s own shares - tax consequences - same as redemption or retraction | 200(L-R) | | | 12.4 | |
| Tax - acquisition of corporation's own shares - consequences - same as redemption or retraction | 200(L-R) | | | 12.4 | |
| Share capital - share certificates | 200(R) | | | 13 | |
| Share certificates | 200(R) | | | 13 | |
| Shares - share capital - share certificates | 200(R) | | | 13 | |
| Shares - share certificates | 200(R) | | | 13 | |
| Corporate characteristics - how established | 201(L) | | | 1.1 | |
| Corporate characteristics | 201(L) | | | 1.1 | |
| Articles of Incorporation - amendment process | 201(L-R) | | | 1.2 | |
| Amending articles of incorporation - process  SEE: Articles of Incorporation - amendment | 201(L-R) | | | 1.2 | |
| Special resolution - change corporate characteristics - capital structure | 201(L-R) | | | 1.2 | |
| Class vote - amendment to capital structure - in manner per s. 170 OBCA | 201(L-R) | | | 1.2 | |
| Capital structure - amendment - in manner per s. 170 OBCA - class vote | 201(L-R) | | | 1.2 | |
| Capital structure - amendment - in manner per s. 170 OBCA - dissent right - s. 185(2) OBCA | 201(L-R) | | | 1.2 | |
| Corporate characteristics - change process | 201(L-R)  202(L) | | | 1.2 | |
| Corporate characteristics - changing of | 201(L-R)  202(L) | | | 1.2 | |
| Articles of Incorporation - amendment - notice of meeting | 201(L) | | | 1.2 | |
| Articles of Incorporation - amendment - proposal | 201(L) | | | 1.2 | |
| Articles of Incorporation - amendment where few shareholders - special resolution by shareholder - s. 104 OBCA | 201(L) | | | 1.2 | |
| Articles of Incorporation - amendment - if offering corporation - management proxy circular | 201(L) | | | 1.2 | |
| Corporate characteristics - special resolution definition - s. 1(1) OBCA | 201(L) | | | 1.2 | |
| Special resolution - amending articles of incorporation | 201(L) | | | 1.2 | |
| Proposals - amend articles of incorporation - s. 169(1) OBCA | 201(L) | | | 1.2 | |
| Shareholder proposal - amend articles of incorporation | 201(L) | | | 1.2 | |
| Articles of Incorporation - amendment - restricting issue or transfer of shares - dissent right - s. 185(1) OBCA | 201(R) | | | 1.2 | |
| Articles of Incorporation - amendment - alter restriction on business - dissent right - s. 185(1) OBCA | 201(R) | | | 1.2 | |
| Articles of amendment - corporate changes | 201(R) | | | 1.2 | |
| Certificate of amendment - corporate changes | 201(R) | | | 1.2 | |
| Articles of amendment - designating new series | 202(L) | | | 1.2 | |
| Designating new series - amending articles | 202(L) | | | 1.2 | |
| Articles of incorporation - amendment - resolution may be revoked by directors - s. 168(3) OBCA | 201(R) | | | 1.2 | |
| Special resolution amending articles - may be revoked by directors - s. 168(3) OBCA | 201(R) | | | 1.2 | |
| Corporate characteristics - exceptions to special resolution rule - ss. 14(3)-(4) OBCA | 201(R) - 202(L) | | | 1.2 | |
| Articles of incorporation - amendment - exceptions to special resolution rule - ss. 14(3)-(4) OBCA | 201(R) - 202(L) | | | 1.2 | |
| Special resolution amending articles of incorporation - exceptions to rule - ss. 14(3)-(4) OBCA | 201(R) - 202(L) | | | 1.2 | |
| Amendment of Articles - altering voting threshold | 202(L) | | | 1.2 | |
| Articles of Incorporation - name - directors can amend number to non-number name - s. 168(4) OBCA | 202(L) | | | 1.2 | |
| Articles of Incorporation - amendment - articles may require higher vote to amend | 202(L) | | | 1.2 | |
| Name - change of corporate name - directors can change from number to non-number name - s. 168(4) OBCA | 200(L) | | | 1.2 | |
| Change of name (non-number) - special resolution - except per s. 171(3) OBCA | 202(L) | | | 1.3.1 | |
| Corporate changes - change of name (non-number) - special resolution - except per s. 171(3) OBCA | 202(L) | | | 1.3.1 | |
| Corporate changes - corporate name (non-number) - special resolution - except per s. 171(3) OBCA | 202(L) | | | 1.3.1 | |
| Corporate name - change (non-number) - special resolution - except per s. 171(3) OBCA | 202(L) | | | 1.3.1 | |
| Name - change of corporate name (non-number) - special resolution - except per s. 171(3) OBCA | 202(L) | | | 1.3.1 | |
| Stated capital - reduction of | 202(L-R) - 203(R) | | | 1.3.2 | |
| Corporate changes - reduction in stated capital | 202(L-R) - 203(R) | | | 1.3.2 | |
| Stated capital - corporate law - defined - s. 24(2) OBCA | 202(L) | | | 1.3.2 | |
| Corporate changes - reduction in stated capital | 202(L) | | | 1.3.2 | |
| Reduction in stated capital | 202(L) | | | 1.3.2 | |
| Reduction in stated capital - solvency test - s. 34 OBCA | 202(L-R) | | | 1.3.2(a) | |
| Reduction in stated capital - where class vote required - s. 34(2) OBCA | 202(L-R) | | | 1.3.2(a) | |
| Corporate changes - paid-up capital (PUC) - computing | 202(R) | | | 1.3.2(b) | |
| Paid up capital (PUC) - definition s. 89(1) ITA  SEE: PUC | 202(R) | | | 1.3.2(b) | |
| Reduction in stated capital - Income tax consequence | 202(R) | | | 1.3.2(b) | |
| PUC reduction - tax consequences | 202(R) | | | 1.3.2(b) | |
| Reduction in PUC - Deemed dividend - s. 84(4) ITA - private corporations  Deemed dividend = amount paid by corp - PUC of class of shares | 202(R)-203(L) | | | 1.3.2(b) (i) | |
| PUC reduction - tax consequences - private corporations - s. 84(1) ITA  Deemed dividend = amount paid by corp - PUC of class of shares | 202(R)-203(L) | | | 1.3.2(b)(i) | |
| PUC reduction - tax grind - reduction in ACB - s. 53(2)(a)(ii) ITA | 202(R)-203(L) | | | 1.3.2(b)(i) | |
| Tax grind - reduction in PUC - reduction in ACB s. 53(2)(a)(ii) ITA | 202(R)-203(L) | | | 1.3.2(b) (i) | |
| Corporate changes - PUC reduction - tax grind | 202(R)-203(L) | | | 1.3.2(b)(i) | |
| Reduction in PUC - Deemed dividend - public corporations | 203(L-R) | | | 1.3.2(b)(ii) | |
| PUC reduction - consequences - public corporations | 203(L-R) | | | 1.3.2(b)(ii) | |
| Corporate changes - redemption, cancellation and purchase of shares | 203(R)-204(L-R) | | | 1.3.3 | |
| Purchase of shares | 203(R)-204(L-R) | | | 1.3.3 | |
| Redemption, cancellation and purchase of shares | 203(R)-204(L-R) | | | 1.3.3 | |
| Share capital - cancellation | 203(R)-204(L-R) | | | 1.3.3 | |
| Share capital - purchase | 203(R)-204(L-R) | | | 1.3.3 | |
| Share capital - redemption | 203(R)-204(L-R) | | | 1.3.3 | |
| Redemption and purchase of shares - process | 203(R) | | | 1.3.3(a) | |
| Redemption and purchase of shares - solvency requirement - ss. 30(2), 31(3), 32(2) OBCA | 203(R) | | | 1.3.3(a) | |
| Redemption and purchase of shares - reduces stated capital - s. 35(1) OBCA | 203(R) | | | 1.3.3(a) | |
| Redemption of shares v. purchase of shares | 203(R) | | | 1.3.3(a) | |
| Share redemption and purchase - solvency requirement - ss. 30(2), 31(3), 32(2) OBCA | 203(R) | | | 1.3.3(a) | |
| Redemption of shares - income tax consequences | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Income tax - redemption, cancellation, and purchase of shares | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Redemption, cancellation and purchase of shares - deemed dividend - s. 84(3) ITA | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Redemption, cancellation and purchase of shares - tax considerations | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Share redemption - deemed dividend - s. 84(3) ITA | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Share redemption - Income Tax Act consequences | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Deemed dividend - redemption or purchase of shares for cancellation - s. 84(3)  Deemed Dividend = amount paid for share less PUC | 203(R)-204(L-R) | | | 1.3.3(b) | |
| Capital gain / loss - share redemption | 204(L-R) | | | 1.3.3(b) | |
| Redemption, cancellation and purchase of shares - capital gain or loss | 204(L-R) | | | 1.3.3(b) | |
| Increase in stated capital - corporate considerations | 204(R) | | | 1.3.4(a) | |
| Stock dividend - increase stated capital - s. 38(2) OBCA | 204(R) | | | 1.3.4 | |
| Stated capital - increase - capitalize surplus | 204(R) - 205(L) | | | 1.3.4 | |
| Capitalize surplus - increase stated capital - may require special resolution - s. 24(6) OBCA | 204(R)-205(L) | | | 1.3.4 | |
| Corporate changes - increase in stated capital | 204(R)-205(L) | | | 1.3.4 | |
| Stated capital - increase - stock dividends | 204(R)-205(L) | | | 1.3.4 | |
| Stated capital - increase - tax considerations | 204(R)-205(L) | | | 1.3.4(b) | |
| Income tax - increase in stated capital | 204(R)-205(L) | | | 1.3.4(b) | |
| Tax consequences - increase in stated capital | 204(R)-205(L) | | | 1.3.4(b) | |
| Authorized capital - increase in | 205(L) | | | 1.3.5 | |
| Authorized capital - increase - issues more shares than permitted - s. 168(1)(d) OBCA | 205(L) | | | 1.3.5 | |
| Authorized capital - increase - issue a different class of shares - s. 168(1)(e) OBCA | 205(L) | | | 1.3.5 | |
| Corporate changes - increase in authorized capital | 205(L) | | | 1.3.5 | |
| Increase in authorized capital | 205(L) | | | 1.3.5 | |
| Corporate changes - change in number of directors - amendment to articles required - s. 168(1)(m) OBCA | 205(L) | | | 1.3.6 | |
| Directors - change in number of - amendment to articles required - s. 168(1)(m) OBCA | 205(L) | | | 1.3.6 | |
| Number of directors - change in - amendment to articles required - s. 168(1)(m) OBCA | 205(L) | | | 1.3.6 | |
| By-laws - amendment - how to | 205(L-R) | | | 2 | |
| Corporate changes - change in by-laws | 205(L-R) | | | 2 | |
| By-laws - amendment - shareholder proposal | 205(L-R) | | | 2 | |
| Asset purchase from shareholders - s. 85 ITA rollover  SEE ALSO Rollover - s. 85 ITA | 206(L-R) | | | 3 | |
| Corporate changes - asset purchase from shareholders - s. 85 ITA rollover | 206(L-R) | | | 3 | |
| Asset purchase from shareholders - by rollover - s. 85 ITA | 206(L-R) | | | 3 | |
| Rollover - s.85 ITA - asset purchase from shareholder | 206(L-R) | | | 3 | |
| Shareholders - asset purchases from shareholders | 206(L-R) | | | 3 | |
| Taxable Canadian Corporation - s. 85 ITA Rollover - defined | 206(R) | | | 3.1 | |
| Rollover - s. 85 ITA - qualifying parties | 206(R) | | | 3.1 | |
| Qualifying parties for rollover - s. 85 ITA | 206(R) | | | 3.1 | |
| Parties that qualify for rollover - s. 85 ITA | 206(R) | | | 3.1 | |
| Eligible Property - s. 85(1) rollover | 206(R)- 207(L) | | | 3.2 | |
| Qualifying assets for rollover - s. 85 ITA | 206(R)- 207(L) | | | 3.2 | |
| Assets qualifying for rollover - s. 85 ITA | 206(R)- 207(L) | | | 3.2 | |
| Rollover - s. 85 ITA - qualifying assets | 206(R)- 207(L) | | | 3.2 | |
| Rollover - s .85 ITA - Asset type and “cost” under ITA | 207(B) | | | Figure1 | |
| Rollover - s. 85 ITA - Elected amount - types of asset | 207(B) | | | Figure1 | |
| Rollover - s. 85 ITA - Eligible capital property - goodwill | 207(R)- 208(R) | | | 3.4 | |
| Rollover - s. 85 ITA - elected amount - tax cost by type of asset | 207(L-R)) | | | Figure1 | |
| Rollover - s. 85 ITA - required share consideration - s. 85(1) ITA | 207(L) | | | 3.3 | |
| Shares - required to be issued in consideration of property - s. 85 rollover - s. 85(1) ITA | 207(L) | | | 3.3 | |
| Rollover - s. 85 ITA transfer - Boot Consideration | 207(L) | | | 3.3 | |
| Non-share consideration - s.85 ITA rollover transfer | 207(L) | | | 3.3 | |
| Boot Consideration - s. 85 ITA rollover | 207(L) | | | 3.3 | |
| Rollover - s. 85 ITA - Claiming rollover - joint election | 207(R)- 208(R) | | | 3.4 | |
| Corporate changes - rollover - s. 85 ITA - claiming rollover | 207(R)- 208(R) | | | 3.4 | |
| Rollover - s. 85 ITA - joint election - form T2057 | 207(R)- 208(R) | | | 3.4 | |
| Rollover - s. 85 ITA - limits on elected amount | 208(L-R)-209(L) | | | 3.5 | |
| Elected amount - rollover - s. 85 ITA - limits on elected amount | 208(L-R)-209(L) | | | 3.5 | |
| Limits on elected amount of rollover - s. 85 ITA | 208(L-R)-209(L) | | | 3.5 | |
| Rollover - s. 85 ITA - upper limit of elected amount - fmv of transfer property | 208(L-R) | | | 3.5.1 | |
| Elected amount - s. 85 ITA - upper limit - FMV of transferred property | 208(L-R) | | | 3.5.1 | |
| Rollover - s. 85 ITA - 1st lower limit of elected amount - lesser of fmv or cost amount of transfer asset | 208(R) | | | 3.5.2(a) | |
| Elected amount - s. 85 ITA - 1st lower limit - lesser of FMV or cost amount of transferred asset | 208(R) | | | 3.5.2(a) | |
| Rollover - s. 85 ITA - 2nd lower limit of elected amount - fmv of non-share consideration (boot) | 208(R)-209(L) | | | 3.5.2(b) | |
| Elected amount - s. 85 ITA - 2nd lower limit - fmv of non-share consideration (boot) | 208(R)-209(L) | | | 3.5.2(b) | |
| Rollover - s. 85 ITA - vendor's cost-base of the shares and non-share consideration - ordering rules | 209(L) | | | 3.6 | |
| Rollover - s. 85 ITA - vendor's cost-base of consideration package - ordering rules | 209(L) | | | 3.6 | |
| Vendor’s cost-base of the shares and non-share consideration received - ordering rules - rollover | 209(L) | | | 3.6 | |
| Special shares, non-share consideration & common shares received - s.85 ITA rollover ordering rule | 209(L) | | | 3.6 | |
| Ordering rule - s.85 ITA - Special shares, non-share consideration & common shares received | 209(L) | | | 3.6 | |
| Corporate changes - asset purchase - value of consideration: shareholder benefit | 209(R) | | | 3.7.1 | |
| Rollover - s. 85 ITA - Value of consideration: shareholder benefit | 209(R) | | | 3.7.1 | |
| Shareholder benefit - s.85 ITA rollover - value of consideration | 209(R) | | | 3.7.1 | |
| Rollover - s. 85 ITA - benefit conferred on non-arm’s length person | 209(R)- 210(L) | | | 3.7.2 | |
| Rollover - s. 85 ITA - benefit conferred on non-arm’s length person - price-adjustment clause (PAC) - transfer agreement | 209(R)- 210(L) | | | 3.7.2 | |
| Price adjustment clause (PAC) - transfer agreement - s. 85 rollover - benefit conferred on non-arm’s length person | 209(R)- 210(L) | | | 3.7.2 | |
| Rollover - s. 85 ITA - PUC limit of share consideration issued by transferee corporation - s. 85(2.1) ITA | 210(L) | | | 3.7.3 | |
| Limit on paid-up capital (PUC) - share consideration - rollover s.85 ITA | 210(L) | | | 3.7.3 | |
| PUC upper limit - share consideration - rollover s.85 ITA | 210(L) | | | 3.7.3 | |
| Rollover - s. 85 ITA - double taxation | 210(L-R) | | | 3.7.4 | |
| Double taxation - rollover - s. 85 ITA | 210(L-R) | | | 3.7.4 | |
| Rollover - s. 85 ITA - form T2057 due date - s. 85(6) ITA | 210(R)-211(L) | | | 3.7.5 | |
| Filing Date - form T2057 - rollover election - s. 85(6) ITA | 210(R)-211(L) | | | 3.7.5 | |
| Form T2057 - rollover election - due date - s. 85(6) ITA | 210(R)-211(L) | | | 3.7.5 | |
| Rollover election - filing date - form T2057 - s. 85(6) ITA | 210(R)-211(L) | | | 3.7.5 | |
| Timing - form T2057 - rollover election - s. 85(6) ITA | 210(R)-211(L) | | | 3.7.5 | |
| Share purchases from shareholders: common instances of transfer and sale | 211(L)- 212(L) | | | 4 | |
| Share purchases from shareholders: not arm’s-length - s. 84.1 ITA | 211(L)- 212(L) | | | 4 | |
| Non-arms length relationships (tax rules see s. 251 ITA) - share purchase from shareholder - s. 84.1 ITA | 211(L)- 212(L) | | | 4 | |
| Corporate changes - share purchases from shareholders | 211(L)- 212(L) | | | 4 | |
| Deemed dividend rules - share purchase from shareholder - s. 84.1 ITA | 211(L)- 212(L) | | | 4 | |
| Share purchases from shareholders - deemed dividend rules - s. 84.1 ITA | 211(L)- 212(L) | | | 4 | |
| Continuance - Requirements | 212(L)-213(R) | | | 5 | |
| Corporate changes - continuance | 212(L)-213(R) | | | 5 | |
| Continuance - Import into OBCA - application required - s. 180(1) OBCA - complete articles of continuance | 212(R)- 213(L) | | | 5.1 | |
| Articles of continuance - continue under the OBCA | 212(R)- 213(L) | | | 5.1 | |
| Continuance - import into OBCA | 212(R)- 213(L) | | | 5.1 | |
| Continuance - import into OBCA - application requirements | 212(R)- 213(L) | | | 5.1 | |
| Corporate changes - continuance into OBCA - import from another jurisdiction | 212(R)- 213(L) | | | 5.1 | |
| Import continuance into OBCA from another jurisdiction | 212(R)- 213(L) | | | 5.1 | |
| Jurisdiction - continuance - import into OBCA from another | 212(R)- 213(L) | | | 5.1 | |
| Continuance - import into OBCA - name change of corporation | 212(R)- 213(L) | | | 5.1 | |
| Continuance - export from OBCA - application for continuance - shareholder special resolution required - s. 181(3) OBCA | 213(L)-214(R) | | | 5.2 | |
| Export from OBCA - application of continuance - special resolution | 213(L) | | | 5.2 | |
| Continuance - export from OBCA - process | 213(L)-214(R) | | | 5.2 | |
| Corporate changes - continuance - export from OBCA | 213(L)-214(R) | | | 5.2 | |
| Export from OBCA - continuance to another jurisdiction | 213(L)-214(R) | | | 5.2 | |
| Continuance - export from OBCA- application to continue in another jurisdiction - Form 7 | 213(R) | | | 5.2 | |
| Continuance - export from OBCA - notice of meeting and shareholder dissenting rights | 213(L-R) | | | 5.2 | |
| Continuance - export from OBCA - form 7 authorization to continue in another jurisdiction | 213(R) | | | 5.2 | |
| Form 7 filing requirements - export from OBCA - application for authorization to continue in another jurisdiction | 213(R) | | | 5.2 | |
| Continuance - export from OBCA - form 7 filing requirements to Director under OBCA | 213(R) | | | 5.2 | |
| Continuance - export from OBCA - authorization to continue expires 6 months - s. 181(6) OBCA | 213(R) | | | 5.2 | |
| Continuance - export from OBCA - file copy of continuance instrument of importing jurisdiction w/in 60 days - s. 181(7) OBCA | 213(R) | | | 5.2 | |
| Amalgamation - corporate considerations | 214(L)- 216(L) | | | 6.1 | |
| Corporate changes - amalgamations - corporate considerations -  SEE Amalgamation | 214(L)- 216(L) | | | 6.1 | |
| Amalgamation - Amalgamated corporation - name | 214(L) | | | 6.1.1 | |
| Amalgamation - Amalgamation agreement required - except for short-form amalgamation | 214(L) | | | 6.1.1 | |
| Amalgamation - cancellation of shares | 214(L-R) | | | 6.1.1 | |
| Cancellation of shares - amalgamation | 214(L-R) | | | 6.1.1 | |
| Share cancellation - amalgamation | 214(L-R) | | | 6.1.1 | |
| Amalgamation - valuation of shares | 214(R) | | | 6.1.1 | |
| Valuation of shares - amalgamation | 214(R) | | | 6.1.1 | |
| Amalgamation - amalgamation agreement - special shareholder resolution required (except for short-form) - ss. 176(1),(4) OBCA | 214(L) | | | 6.1.1 | |
| Amalgamation - voting and dissent rights | 214(R)-215(L) | | | 6.1.1 | |
| Voting and dissent rights - amalgamation | 214(R)-215(L) | | | 6.1.1 | |
| Amalgamation - short-form proceed without agreement and shareholder approval - director resolution only | 215(L) | | | 6.1.2 | |
| Amalgamation - vertical amalgamation - director resolution | 215(L) | | | 6.1.2 | |
| Vertical amalgamation - requirements | 215(L) | | | 6.1.2 | |
| Amalgamation - horizontal amalgamation - director resolution | 215(L-R) | | | 6.1.2 | |
| Horizontal amalgamation - requirements | 215(L-R) | | | 6.1.2 | |
| Short-form amalgamation - vertical and horizontal requirements | 215(L-R) | | | 6.1.2 | |
| Amalgamation - certificate of | 215(R)- 216(L) | | | 6.1.3 | |
| Amalgamation - post-approval of amalgamation | 215(R)- 216(L) | | | 6.1.3 | |
| Amalgamation - Certificate of Amalgamation - issued by Director - s. 178(4) OBCA | 215(R) | | | 6.1.3 | |
| Post-approval of amalgamation - procedure | 215(R)- 216(L) | | | 6.1.3 | |
| Amalgamation - articles of - s.178(1) OBCA | 215(R) | | | 6.1.3 | |
| Amalgamation - Articles of amalgamation - filed with Director - s.178(1) OBCA | 215(R) | | | 6.1.3 | |
| Amalgamation - Articles of amalgamation - statement of director/ officer re: solvency and no creditor prejudice - s. 178(2) OBCA | 215(R) | | | 6.1.3 | |
| Amalgamation - income tax aspects | 216(L)-218(L) | | | 6.2 | |
| Tax - amalgamations - corporate aspects - general  SEE ALSO: Amalgamations | 216(L)-218(L) | | | 6.2 | |
| Amalgamation - income tax - Amalco’s first taxation year begins day of amalgamation | 216(L) | | | 6.2.1 | |
| Amalgamation - income tax - taxation year of predecessor corporation ends day before amalgamation | 216(L) | | | 6.2.1 | |
| Income tax - amalgamations - deemed year- end | 216(L) | | | 6.2.1 | |
| Tax - deemed year-end (amalgamation) | 216(L) | | | 6.2.1 | |
| Year end - amalgamated corp | 216(L) | | | 6.2.1 | |
| Amalgamation - tax deferral - rollover - s. 87 ITA | 216(L)- 218(L) | | | 6.2.2 | |
| Amalgamation - rollover - s. 87 ITA - requirements | 216(L)- 218(L) | | | 6.2.2 | |
| Rollover - s.87 ITA - amalgamation - tax deferral | 216(L)- 218(L) | | | 6.2.2 | |
| Tax - tax deferral - amalgamation | 216(L)- 218(L) | | | 6.2.2 | |
| Tax deferral - amalgamation | 216(L)- 218(L) | | | 6.2.2 | |
| Amalgamation - income tax aspects - s. 87 ITA tax deferral (ACB of shares) | 217(L) | | | 6.2.2 \* Ex. 1\* | |
| Amalgamation - deeming rules - tax - s.87 ITA rollover | 216(L)- 217(L) | | | 6.2.2 | |
| Deeming rules - tax - amalgamation - s. 87 ITA rollover | 216(L)- 217(L) | | | 6.2.2 | |
| Tax - deeming rules - amalgamation - s.87 ITA rollover | 216(L)- 217(L) | | | 6.2.2 | |
| Amalgamation - income tax aspects - s. 87 ITA tax deferral (PUC of shares) | 217(L) | | | 6.2.2 \* Ex. 2\* | |
| Amalgamation - s. 87 ITA rollover - losses carryover- st s. 111 ITA limitation on acquisition of control | 217(L-R) | | | 6.2.2 | |
| Losses carryover (non-capital and net capital) - s. 87 ITA rollover - amalgamation - st s. 111 ITA limitation on acquisition of control | 217(L-R) | | | 6.2.2 | |
| Rollover - amalgamation - non-capital losses and net capital losses carryover - st s. 111 ITA limitation on acquisition of control | 217(L-R) | | | 6.2.2 | |
| Amalgamation - depreciable and non-depreciable assets | 217(R)- 218(L) | | | 6.2.2 | |
| Depreciable and non-depreciable assets - amalgamation | 217(R)- 218(L) | | | 6.2.2 | |
| Non-depreciable and depreciable assets - amalgamation | 217(R)- 218(L) | | | 6.2.2 | |
| Arrangement - definition - s. 182(1) OBCA | 218(L) | | | 7.1 | |
| Arrangements and reorganizations - corporate aspects | 218(L-R) | | | 7.1 | |
| Arrangements under OBCA - procedures | 218(L-R) | | | 7.1 | |
| Corporate changes - arrangements and reorganizations | 218(L)- 219(R) | | | 7 | |
| BIA/CCAA - arrangements | 218(R) | | | 7.1 | |
| CCAA/BIA - arrangements | 218(R) | | | 7.1 | |
| Arrangement under OBCA - court approval and shareholder special resolution (class vote in some) | 218(L) | | | 7.1 | |
| Arrangement - approval of | 218(L-R) | | | 7.1 | |
| Arrangements under CCAA/ BIA - reorganization - articles of reorganization - s. 186 OBCA | 218(R) | | | 7.1 | |
| Arrangements under OBCA - no automatic dissent rights - court discretion to permit dissent - s. 182(5)(c) OBCA | 218(L-R) | | | 7.1 | |
| Arrangements under BIA/ CCAA - no dissent right to amendment of articles - s.186(6) OBCA | 218(L-R) | | | 7.1 | |
| Articles of reorganization - arrangements under BIA/CCAA | 218(R) | | | 7.1 | |
| Reorganization - arrangements under BIA/CCAA | 218(R) | | | 7.1 | |
| Reorganization - arrangements under BIC/CCAA - no shareholder dissent - s.186(6) OBCA | 218(R) | | | 7.1 | |
| Dissent rights - arrangement and reorganizations | 218(L-R) | | | 7.1 | |
| Arrangement - s. 86 ITA rollover - reorganization of share capital | 218(R)-219(R) | | | 7.2 | |
| Arrangements and reorganization - tax consequences  SEE Rollover - s.86 ITA | 218(R)-219(R) | | | 7.2 | |
| Corporate changes - arrangements and reorganizations - income tax aspects | 218(R)-219(R) | | | 7.2 | |
| Income Tax - arrangements and reorganizations | 218(R)-219(R) | | | 7.2 | |
| Reorganization - tax aspects | 218(R)-219(R) | | | 7.2 | |
| Rollover - s. 86 ITA - reorganization of share capital | 218(R)-219(R) | | | 7.2 | |
| Tax - arrangements and reorganizations | 218(R)-219(R) | | | 7.2 | |
| Rollover - s.86 ITA - reorganization of share capital - requirements | 218(R)-219(R) | | | 7.2 | |
| Arrangements and reorganizations - s. 86 ITA rollover - tax consequences | 218(R)-219(R) | | | 7.2 | |
| Rollover - s.86 ITA - reorganization of share capital - ACB of shares and non-share consideration | 219(L) | | | 7.2 \* Ex. 2\* | |
| Arrangement and reorganizations - s. 86 ITA rollover - deemed POD of old shares - when fmv of old shares is greater than fmv of considerations received | 219(L) | | | 7.2 \* Ex. 2\* | |
| Rollover - s.86 ITA - reorganization of share capital - deemed POD of old shares - when fmv of old shares is greater than fmv of considerations received | 219(L) | | | 7.2 \* Ex. 2\* | |
| Deeming rules - arrangements and reorganizations - s.86 ITA rollover | 219(L) | | | 7.2 \* Ex. 2\* | |
| Arrangement and reorganizations - rollover - s. 86 ITA ACB of shares | 219(L-R) | | | 7.2 \* Ex. 1\* | |
| Rollover - s.86 ITA - reorganization of share capital - ACB of shares | 219(L-R) | | | 7.2 \*Ex. 1\* | |
| Controlling shareholder - going private transactions | 219(R)- 220(L) | | | 8 | |
| Participating security - going private transactions | 219(R) | | | 8 | |
| Going private transactions - participating security | 219(R) | | | 8 | |
| Going private transactions - defined - s. 190(1) OBCA | 219(R) | | | 8 | |
| Amalgamation squeeze-out - going private transactions | 220(L) | | | 8 | |
| Going private transactions - amalgamation squeeze-out | 220(L) | | | 8 | |
| Going private transactions - minority shareholders | 220(R) | | | 8 | |
| Going private transactions - share consolidation | 220(L) | | | 8 | |
| Minority shareholders - going private transactions | 220(R) | | | 8 | |
| Share consolidation arrangement - going private transactions | 220(L) | | | 8 | |
| Squeeze-out - amalgamation - going private transactions | 220(L) | | | 8 | |
| Corporate changes - going private transactions  SEE: Going private transactions | 219(R)- 220(L) | | | 8 | |
| Going private transactions - income tax implications | 220(L) | | | 8 | |
| Income tax implications - going private transactions | 220(L) | | | 8 | |
| Tax implications - going private transactions | 220(L) | | | 8 | |
| Going private transactions - approval - s. 190(4) OBCA | 220(R) | | | 8 | |
| Going private transactions - independent valuation of securities - s. 190(2) OBCA | 220(L) | | | 8 | |
| Independent valuation of securities - going private transactions | 220(L) | | | 8 | |
| Going private transactions - approval - s. 190(4) OBCA | 220(R) | | | 8 | |
| Dissent rights - going private transactions | 220(R) | | | 8 | |
| Going private transactions - approval by requisite majority | 220(R) | | | 8 | |
| Going private transactions - management information circular - s. 190(3) OBCA | 220(R) | | | 8 | |
| Management information circular - going private transaction - s. 190(3) OBCA | 220(R) | | | 8 | |
| Going private transactions - dissent rights | 220(R) | | | 8 | |
| Corporate changes - termination of corporation | 221(L) | | | 9 | |
| Dissolution of corporation - termination - three methods | 221(L) | | | 9 | |
| Dissolution vs. Winding-up | 221(L) | | | 9 | |
| Termination of Corporation - three methods | 221(L) | | | 9 | |
| Winding-up vs. Dissolution | 221(L) | | | 9 | |
| Dissolution - approval - shareholder special resolution | 221(L) | | | 9.1 | |
| Dissolution - voluntary - requirements - ss. 237-239 OBCA | 221(L) | | | 9.1 | |
| Voluntary dissolution - requirements - ss. 237-239 OBCA | 221(L) | | | 9.1 | |
| Voluntary dissolution - shareholder approval - special resolution | 221(L) | | | 9.1 | |
| Termination of a corporation’s existence - voluntary dissolution | 221(L)- 222(L) | | | 9.1 | |
| Voluntary dissolution | 221(L)- 222(L) | | | 9.1 | |
| Dissolution of corporation - voluntary | 221(L)- 222(L) | | | 9.1 | |
| Dissolution - tax requirements | 221(R)- 222(L) | | | 9.1 | |
| Income tax - dissolution | 221(R)- 222(L) | | | 9.1 | |
| Tax - dissolution | 221(R)- 222(L) | | | 9.1 | |
| Voluntary dissolution - tax requirements | 221(R)- 222(L) | | | 9.1 | |
| Dissolution - payment of liabilities - creditors | 221(L) | | | 9.1 | |
| Payment of liabilities - dissolution - creditors | 221(L) | | | 9.1 | |
| Dissolution - payments to Public Trustee | 221(L-R) | | | 9.1 | |
| Public Trustee - payments to - dissolution | 221(L-R) | | | 9.1 | |
| Articles of dissolution - Form 10 | 221(R) | | | 9.1 | |
| Dissolution - articles of - Form 10 | 221(R) | | | 9.1 | |
| Voluntary dissolution - Articles of dissolution - Form 10 | 221(R) | | | 9.1 | |
| Dissolution - distribution to shareholders - Public Guardian and Trustee | 221(R) | | | 9.1 | |
| Voluntary dissolution - distribution to shareholders - Public Guardian and Trustee | 221(R) | | | 9.1 | |
| Form 10 - articles of dissolution | 221(R) | | | 9.1 | |
| Dissolution - Ontario Ministry of Revenue - Minister consent letter | 221(R) | | | 9.1 | |
| Voluntary Dissolution - Ontario Ministry of Revenue - Minister consent letter | 221(R) | | | 9.1 | |
| Dissolution - Certificate of dissolution | 221(R)- 222(L) | | | 9.1 | |
| Certificate of dissolution - Dissolution | 221(R)- 222(L) | | | 9.1 | |
| Dissolution - existing and new legal proceedings - shareholder liabilities | 222(L) | | | 9.1 | |
| Voluntary Dissolution - existing and new legal proceedings - shareholder liabilities | 222(L) | | | 9.1 | |
| Director Liability - dissolution - payment of tax liabilities | 221(R) | | | 9.1 | |
| Winding-up - voluntary - difference from voluntary dissolution | 222(L-R) | | | 9.2.1 | |
| Voluntary winding-up - difference from voluntary dissolution | 222(L-R) | | | 9.2.1 | |
| Winding-up - voluntary | 222(L-R) | | | 9.2.1 | |
| Corporate changes - dissolution of corporation - voluntary winding up - ss. 193-205 OBCA | 222(L-R) | | | 9.2.1 | |
| Dissolution of corporation - voluntary winding up - ss. 193-205 OBCA | 222(L-R) | | | 9.2.1 | |
| Termination of a corporation’s existence - voluntary winding-up - ss. 193-205 OBCA | 222(L-R) | | | 9.2.1 | |
| Winding-up - voluntary - shareholder initiated - ss. 193-205 OBCA | 222(L-R) | | | 9.2.1 | |
| Dissolution of corporation - voluntary winding up - Liquidator | 222(L-R) | | | 9.2.1 | |
| Liquidator - voluntary winding-up | 222(L-R) | | | 9.2.1 | |
| Voluntary winding-up | 222(L-R) | | | 9.2.1 | |
| Voluntary winding-up - liquidator | 222(L-R) | | | 9.2.1 | |
| Winding-up - voluntary - liquidator | 222(L-R) | | | 9.2.1 | |
| Voluntary winding-up - advantage over voluntary dissolution | 222(R) | | | 9.2.1 | |
| Winding-up - voluntary - advantage over voluntary dissolution | 222(R) | | | 9.2.1 | |
| Voluntary winding-up - liquidator - final shareholder meeting | 222(R) | | | 9.2.1 | |
| Winding-up - voluntary - liquidator - final shareholder meeting | 222(R) | | | 9.2.1 | |
| Compulsory winding-up - court order - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Court order - winding-up - compulsory - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Wind-up - compulsory - court order - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Dissolution of corporation - winding up, court order - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Termination of a corporation’s existence - winding-up by court - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Winding-up - compulsory by court - ss. 207 - 218 OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Winding-up - compulsory - who can make application | 222(R)- 223(L) | | | 9.2.2 | |
| Compulsory winding-up - who can make application | 222(R)- 223(L) | | | 9.2.2 | |
| Winding-up - voluntary - liquidator, CBCA vs. OBCA | 222(R)- 223(L) | | | 9.2.2 | |
| Corporate changes - dissolution of corporation - by Director of OBCA | 223(L) | | | 9.3 | |
| Dissolution by Director - cancellation of certificate incorporation - s. 240 OBCA | 223(L) | | | 9.3 | |
| Dissolution by Director - cancellation of certificate of incorporation - s. 240 OBCA | 223(L) | | | 9.3 | |
| Termination of a corporation’s existence - dissolution by Director - cancellation of certificate of incorporation - s. 240 OBCA | 223(L) | | | 9.3 | |
| Dissolution by Director - undisposed property at date of dissolution vests in Crown - s. 244(1) OBCA | 223(L) | | | 9.3 | |
| Corporate changes - dissolution of corporation - tax aspects | 223(L-R | | | 9.4 | |
| Dissolution of corporation - tax aspects | 223(L-R) | | | 9.4 | |
| Income tax - winding-up or dissolution | 223(L-R) | | | 9.4 | |
| Tax - termination (winding-up or dissolution) of a corporation’s existence | 223(L-R) | | | 9.4 | |
| Termination of a corporation’s existence - income tax aspects | 223(L-R) | | | 9.4 | |
| Winding-up - income tax aspects | 223(L-R) | | | 9.4 | |
| Winding-up - rollover - ITA | 223(L-R) | | | 9.4 | |
| Immediately before the winding-up - winding-up - tax aspects | 223(L) | | | 9.4 | |
| Winding-up - tax consequence for corporations | 223(R) | | | 9.4.1(a) | |
| Corporate changes - general winding-up - tax consequences | 223(R)- 224(R) | | | 9.4.1 | |
| Dissolution of corporation - tax - general wind-up | 223(R)- 224 (R) | | | 9.4.1 | |
| Tax - general winding-up | 223(R)- 224 (R) | | | 9.4.1 | |
| Winding-up - general winding-up of a Cdn corp - tax | 223(R)- 224 (R) | | | 9.4.1 | |
| Termination of a corporation’s existence - tax - general winding-up | 223(R)- 224 (R) | | | 9.4.1 | |
| Shareholders - winding-up - tax consequences | 223(R)- 224 (R) | | | 9.4.1(b) | |
| Deemed dividend - winding-up - tax | 223(R)- 224 (R) | | | 9.4.1(b) | |
| Winding-up - tax - shareholders- deemed dividend | 223(R)- 224 (R) | | | 9.4.1(b) | |
| Corporate changes - winding-up of wholly owned (90% or more) subsidiary into parent - rollover - s. 88(1) ITA | 224(R)- 226(L) | | | 9.4.2 | |
| Winding-up of a wholly owned (90% or more) subsidiary into parent - rollover - s. 88(1) ITA | 224(R)- 226(L) | | | 9.4.2 | |
| Tax - winding-up of a wholly owned (90% or more) subsidiary into parent - rollover - s. 88(1) ITA | 224(R)- 226(L) | | | 9.4.2 | |
| Dissolution of corporation - winding-up of a wholly owned (90% or more) subsidiary into parent - tax - subsidiary | 224(R)- 225(L) | | | 9.4.2(a) | |
| Tax - winding-up of a wholly owned (90% or more) subsidiary into parent - subsidiary | 224(R)- 225(L) | | | 9.4.2(a) | |
| Winding-up of wholly owned (90% or more) subsidiary into parent - tax - subsidiary | 224(R)- 225(L) | | | 9.4.2(a) | |
| Winding-up - rollover, ITA, s. 88(1) - sub to parent | 224(R)- 226(L) | | | 9.4.2 | |
| Termination of a corporation’s existence - taxation - wind-up of a wholly owned (90% or more) subsidiary into parent | 224(R)- 226(L) | | | 9.4.2 | |
| Rollover - s.88(1) ITA - Winding-up of wholly owned (90% or more) subsidiary into parent | 224(R)- 226(L) | | | 9.4.2 | |
| Parent corporation - winding-up of a subsidiary into parent - s. 88(1) ITA rollover | 225(L)- 226(L) | | | 9.4.2(b) | |
| Tax - winding-up of a wholly owned (90% or more) subsidiary into parent - parent | 225(L)- 226(L) | | | 9.4.2(b) | |
| Winding-up of wholly owned (90% or more) subsidiary into parent - s. 88(1) ITA rollover - parent | 225(L)- 226(L) | | | 9.4.2(b) | |
| Winding-up of wholly owned (90% or more) subsidiary into parent - s. 88(1) ITA rollover - bump to acquisition cost for parent | 225(R)- 226(L) | | | 9.4.2(b) | |
| Bump - Acquisition cost for parent - Winding-up of wholly owned (90% or more) subsidiary into parent - s. 88(1) ITA rollover | 225(R)- 226(L) | | | 9.4.2(b) | |
| Winding-up of wholly owned (90% or more) subsidiary into parent - s. 88(1) ITA rollover - loss carryover for parent | 226(L) | | | 9.4.2(b) | |
| Loss carryover - Winding-up of wholly owned (90% or more) subsidiary into parent - s. 88(1) ITA rollover | 226(L) | | | 9.4.2(b) | |
| Corporate changes - dissolution of corporation - land transfer tax | 226(L) | | | 9.5 | |
| Dissolution of corporation - land transfer tax (LTT) | 226(L) | | | 9.5 | |
| Land transfer tax (LTT) - winding-up | 226(L) | | | 9.5 | |
| Winding-up - land transfer tax (LTT) | 226(L) | | | 9.5 | |
| Harmonized Sales Tax (HST) - wind-up | 226(R) | | | 9.5 | |
| Winding-up - Harmonized Sales Tax (HST) | 226(R) | | | 9.5 | |
| Revival - of a corporation after termination - s. 241(5) OBCA | 226(R) | | | 10 | |
| Corporate changes - revival - after termination | 226(R) | | | 10 | |
| Articles of revival - revival of corp | 226(R) | | | 10 | |
| Revival - articles of revival | 226(R) | | | 10 | |
| Revival - consent letter - Ontario Ministry of Revenue | 226(R) | | | 10 | |
| Revival - statement - Public Guardian and Trustee | 226(R) | | | 10 | |
| Form 15 - articles of revival of a corporation | 226(R) | | | 10 | |
| Corporate changes - forfeiture of assets to the crown | 226(R) | | | 10.1 | |
| Revival - forfeiture of assets to the crown | 226(R) | | | 10.1 | |
| Forfeiture of assets to the crown- on revival of the corporation | 226(R) | | | 10.1 | |
| Capital market - securities | 227(L) | | | 1 | |
| Primary market - securities | 227(L) | | | 1 | |
| Secondary market - securities | 227(L) | | | 1 | |
| Securities | 227(L) | | | 1 | |
| Securities - capital market | 227(L) | | | 1 | |
| Securities - primary market | 227(L) | | | 1 | |
| Securities - secondary market | 227(L) | | | 1 | |
| Securities act - objectives | 227(L) | | | 1 | |
| Securities law implications | 227(L) | | | 1 | |
| Ontario securities commission (OSC)  SEE: OSC | 227(L-R) | | | 2 | |
| OSC - Ontario Securities Commission | 227(L-R) | | | 2 | |
| OSC - rules | 227(L-R) | | | 2 | |
| Securities - Ontario securities commission - OSC | 227(L-R) | | | 2 | |
| Securities - OSC regulatory powers | 227(L-R) | | | 2 | |
| Blanket rulings - OSC - securities | 227(L) | | | 2 | |
| Notices and policy statements - OSC - securities | 227(L) | | | 2 | |
| Policy statements and notices - OSC - Securities | 227(L) | | | 2 | |
| OSC - blanket rulings | 227(L) | | | 2 | |
| OSC - regulatory capacity | 227(L) | | | 2 | |
| Securities - blanket rulings - OSC | 227(L) | | | 2 | |
| Securities - notices and policy statements - OSC | 227(L) | | | 2 | |
| OSC - binding rules | 227(L-R) | | | 2 | |
| OSC - notices and policy statements | 227(L) | | | 2 | |
| National instruments - securities | 227(R) | | | 2 | |
| Multilateral instruments - OSC | 227(R) | | | 2 | |
| OSC - multilateral instruments | 227(R) | | | 2 | |
| OSC - national instruments | 227(R) | | | 2 | |
| Securities - definition - s. 1(1) OSA | 227(R)- 228(L) | | | 2.1 | |
| Securities - investment contract, indication of | 227(R)- 228(L) | | | 2.1 | |
| Investment contract - securities - Pacific Coast Coin Exchange of Canada v. OSC | 227(R)- 228(L) | | | 2.1 | |
| Pacific Coast Coin Exchange of Canada v. OSC - investment contract | 227(R)- 228(L) | | | 2.1 | |
| Securities Act - underlying policy - investor protection | 227(R)- 228(L) | | | 2.1 | |
| Investment contract - Pacific Coast Coin Exchange of Canada v. OSC | 227(R)- 228(L) | | | 2.1 | |
| Licensing requirements - securities  SEE: registration | 228(L)- 229(L) | | | 2.2 | |
| Registration requirement - securities - s. 25 OSA | 228(L)- 229(L) | | | 2.2 | |
| Regulation of market participants - securities - registration - s. 25 OSA | 228(L)- 229(L) | | | 2.2 | |
| Securities - registration / licensing requirements | 228(L)- 229(L) | | | 2.2 | |
| Securities - regulation of market participants - registration requirement | 228(L)- 229(L) | | | 2.2 | |
| Trade - securities - defined under s. 1(1) OSA | 228(L) | | | 2.2 | |
| Underwriter - securities defined under s. 1(1) OSA | 228(L) | | | 2.2 | |
| Adviser - securities - registration requirements | 228(L) | | | 2.2 | |
| Trader - securities - registration requirements | 228(L) | | | 2.2 | |
| Underwriter - securities - registration requirements | 228(L) | | | 2.2 | |
| Securities - OSC - power to suspend, restrict and impose terms and conditions on registrants | 228(R) | | | 2.2 | |
| OSC - power to suspend, restrict and impose terms and conditions on registrants | 228(R) | | | 2.2 | |
| Exemptions from registration - securities | 228(R)-229(L) | | | 2.2 | |
| Registration requirement - securities - exemptions | 228(R)-229(L) | | | 2.2 | |
| Securities - registration exemptions | 228(R)-229(L) | | | 2.2 | |
| Registration exemption - incidental to primary business/ professional activities | 228(R)-229(L) | | | 2.2 | |
| Registration exemption - one-time trading or advising | 229(L) | | | 2.2 | |
| Registration exemption - nature of security - ex: bond | 229(L) | | | 2.2 | |
| Registration exemption - discretionary exemption | 229(L) | | | 2.2 | |
| Securities - Distribution - definition - s. 1(1) OSA | 229(R) | | | 2.3.1 | |
| Securities - underwriter - function | 229(R) | | | 2.3.1 | |
| Securities - prospectus requirement - when trade constitutes distribution - s.53 OSA | 229(R) | | | 2.3.1 | |
| Prospectus - underwriting v. agency offering | 229(R) | | | 2.3.1 | |
| underwriting v. agency offering | 229(R) | | | 2.3.1 | |
| Prospectus requirement - when trade constitutes distribution - s.53 OSA | 229(R) | | | 2.3.1 | |
| Prospectus - soliciting expressions of interest - s. 65 OSA - waiting period | 230(L) | | | 2.3.1 | |
| Going public - procedure re prospectus | 230(L) | | | 2.3.1 | |
| Prospectus - going public | 230(L) | | | 2.3.1 | |
| Prospectus - waiting period - s.65 OSA - solicit interests | 230(L) | | | 2.3.1 | |
| Prospectus - full, true and plain disclosure - s. 56 OSA | 230(L) | | | 2.3.1 | |
| Preliminary prospectus - securities - content | 230(L) | | | 2.3.1 | |
| Securities - preliminary prospectus - content | 230(L) | | | 2.3.1 | |
| Due diligence - prospectus | 230(R) | | | 2.3.1 | |
| Misrepresentation - prospectus | 230(R) | | | 2.3.1 | |
| Prospectus - disclosure | 230(R) | | | 2.3.1 | |
| Prospectus - misrepresentation | 230(R) | | | 2.3.1 | |
| Prospectus - statutory certificate by directors and officers (s. 58 OSA) or underwriters (s. 59 OSA) | 230(R) | | | 2.3.1 | |
| Statutory certificate - prospectus - directors and officers (s. 58 OSA) or underwriter (s. 59 OSA) | 230(R) | | | 2.3.1 | |
| Securities - exemptions from the prospectus requirement | 230(R) | | | 2.3.2 | |
| Exemptions from the prospectus requirement - securities | 230(R) | | | 2.3.2 | |
| Securities - prospectus requirement - exemptions - Rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| Exempt distributions - securities - Rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| Prospectus - exemptions from the prospectus requirement | 230(R)- 231(L) | | | 2.3.2(a) | |
| Exemptions - prospectus requirement - Rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| Prospectus - Exemption - Rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| Exempt distributions - rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| NI 45-106 / Rule 45-501 - prospectus exempt distributions | 230(R)- 231(L) | | | 2.3.2(a) | |
| Prospectus exempt distributions - Rule 45-501 / NI 45-106 | 230(R)- 231(L) | | | 2.3.2(a) | |
| Private issuer exemption - securities - prospectus exemption - s. 2.4 of NI 45-106 | 231(L)-232(L) | | | 2.3.2(b) | |
| Prospectus exemptions - private issuer exemption - 2.4 of NI 45-106 | 231(L)-232(L) | | | 2.3.2(b) | |
| Securities - prospectus exemptions - private issuer - 2.4 of NI 45-106 | 231(L)-232(L) | | | 2.3.2(b) | |
| Private issuer - definition - prospectus exemption - s. 2.4(1) NI 45-106 | 231(R) | | | 2.3.2(b) | |
| Private issuer exemption - Member of public - Common Bonds test - prospectus exemption | 231(R) | | | 2.3.2(b) | |
| Common Bonds test - prospectus exemption - Private issuer exemption | 231(R) | | | 2.3.2(b) | |
| Prospectus exemption - private issuer - definition - s. 2.4(1) NI 45-106 | 231(R) | | | 2.3.2(b) | |
| Private issuer exemption - offering memorandum - statutory right of action | 231(R) | | | 2.3.2(b) | |
| Private issuer exemption - Member of the public test - prospectus exemption | 231(R)- 232(L) | | | 2.3.2(b) | |
| Member of public test - private issuer exemption | 231(R)- 232(L) | | | 2.3.2(b) | |
| Private issuer exemption - Member of Public - Need to know test - prospectus exemption | 232(L) | | | 2.3.2(b) | |
| Need to know test - prospectus exemption - Private issuer exemption | 232(L) | | | 2.3.2(b) | |
| Accredited investor - prospectus exemptions - s.2.3 NI 45-106 | 232(L) | | | 2.3.2(c) | |
| Prospectus exemption - accredited investor exemption - s.2.3 NI 45-106 | 232(L) | | | 2.3.2(c) | |
| Accredited investor - defined - s. 1.1 NI 45-106 | 232(L) | | | 2.3.2(c) | |
| Exemption from Prospectus - minimum amount investor exemption - securities - s. 2.10 NI 45-106 | 232(L-R) | | | 2.3.2(d) | |
| Minimum amount investment - prospectus exemptions - s. 2.10 NI 45-106 | 232(L-R) | | | 2.3.2(d) | |
| Prospectus exemption - Minimum amount investor exemption - s. 2.10 NI 45-106 | 232(L-R) | | | 2.3.2(d) | |
| Misrepresentation - prospectus - informational disclosure - defined - s. 1(1) OSA | 232(R) | | | 2.3.2(e) | |
| Misrepresentation in offering memorandum | 232(R) | | | 2.3.2(e) | |
| Offering memorandum - definition - s.1(1) OSA - term sheet not OM (45-501CP) | 232(R) | | | 2.3.2(e) | |
| Offering memorandum - statutory liability for misrepresentation - s. 130.1 OSA | 232(R)- 233(L) | | | 2.3.2(e) | |
| Prospectus - exemption - disclosure - civil liabilities | 232(R) | | | 2.3.2(e) | |
| Prospectus - exemption - offering memorandum - definition - s.1(1) OSA | 232(R) | | | 2.3.2(e) | |
| Prospectus - exemption - term sheets - informational disclosure | 232(R) | | | 2.3.2(e) | |
| Prospectus exemptions - offering memorandum statutory liability for misrepresentation - s. 130.1 OSA | 232(R) | | | 2.3.2(e) | |
| Term sheets - prospectus exemption - not offering memorandum - 45-501CP | 232(R) | | | 2.3.2(e) | |
| Offering memorandum - Prospectus exemption - misrepresentation - rescission or damage | 232(R) | | | 2.3.2(e) | |
| Offering memorandum - misrepresentation - rescission - limitation period 180 days - s. 138 OSA | 232(R) | | | 2.3.2(e) | |
| Offering memorandum - misrepresentation - damage - limitation period - earlier of 180 days following knowledge of facts or 3 years - s. 138 OSA | 232(R) | | | 2.3.2(e) | |
| Rescission - Offering memorandum - misrepresentation limitation period 180 days - s. 138 OSA | 232(R) | | | 2.3.2(e) | |
| Damage - Offering memorandum - misrepresentation limitation period - earlier of 180 days following knowledge of facts or 3 years - s. 138 OSA | 232(R) | | | 2.3.2(e) | |
| Informational disclosure - prospectus exemption | 232(R)- 233(L) | | | 2.3.2(e) | |
| Prospectus exemption - informational disclosure | 232(R)- 233(L) | | | 2.3.2(e) | |
| Offering memorandum - requirement to file with the OSC - 10 days | 233(L) | | | 2.3.2(e) | |
| Prospectus exemption - Offering memorandum - requirement to file with the OSC - 10 days | 233(L) | | | 2.3.2(e) | |
| Accredited investor exemption - Form 45-106F1 | 233(L) | | | 2.3.2(e) | |
| Form 45-106F1 - Accredited investor exemption | 233(L) | | | 2.3.2(e) | |
| Informational disclosure - future oriented financial information | 233(L) | | | 2.3.2(e) | |
| Informational disclosure - notice of trade - not necessary for private issuer | 233(L) | | | 2.3.2(e) | |
| Offering memorandum - future-oriented financial information restriction (FOFI) | 233(L) | | | 2.3.2(e) | |
| Offering memorandum - time for filing (form 45-106f1) - 10 days of trade | 233(L) | | | 2.3.2(e) | |
| Notice of trade - not necessary for private issuer - for accredited investor - 10 days after trade | 233(L) | | | 2.3.2(e) | |
| Prospectus exemptions - employee exemptions - s 2.24 NI 45-106 | 233(L) | | | 2.3.2(f) | |
| Employee exemptions - prospectus exemption - s. 2.24 NI 45-106 | 233(L) | | | 2.3.2(f) | |
| Employee stock option plan - Prospectus exemptions - employee exemptions - s 2.24 NI 45-106 | 233(L) | | | 2.3.2(f) | |
| Share purchase plan - Prospectus exemptions - employee exemptions - s 2.24 NI 45-106 | 233(L) | | | 2.3.2(f) | |
| Prospectus exemptions - resale restrictions | 233(L-R) | | | 2.3.2(g) | |
| Resale restrictions - prospectus exemptions | 233(L-R) | | | 2.3.2(g) | |
| Securities - resale restrictions - prospectus exemptions | 233(L-R) | | | 2.3.2(g) | |
| Resale restrictions - prospectus exemptions - Hold period | 233(L-R) | | | 2.3.2(g) | |
| Hold period - Resale restrictions - prospectus exemptions | 233(L-R) | | | 2.3.2(g) | |
| Closed system - Resale restrictions - prospectus exemptions | 233(L-R) | | | 2.3.2(g) | |
| Distribution - further definition - resale rules | 233(L-R) | | | 2.3.2(g) | |
| Continuous disclosure - publicly-held corporations | 233(R)-234(R) | | | 3 | |
| Publicly-held corporations - Continuous disclosure | 233(R)-234(R) | | | 3 | |
| Publicly-held corporations - securities - continuous disclosure | 233(R)-234(R) | | | 3 | |
| Reporting issuer - securities - continuous disclosure | 233(R)-234(R) | | | 3 | |
| Securities - publicly-held corporations - continuous disclosure | 233(R)-234(R) | | | 3 | |
| Material change report - continuous disclosure - material change | 234(L-R) | | | 3 | |
| Continuous disclosure - publicly-held corp material -change report | 234(L-R) | | | 3 | |
| Securities - publicly-held corp - material change - continuous disclosure | 234(L-R) | | | 3 | |
| Continuous disclosure - publicly-held corp - materiality - where found | 234(R) | | | 3 | |
| Materiality - definition - continuous disclosure - publicly-held corp | 234(R) | | | 3 | |
| Debt financing and Secured Transactions - intro | 235(L) | | | 1.1 | |
| Secured Transactions and Debt Financing - intro | 235(L) | | | 1.1 | |
| Commitment letters - formal loan or credit agreement | 235(L-R) | | | 1.2 | |
| Commitment letters - terms and conditions | 235(L-R) | | | 1.2 | |
| Debt financing - commitment letters and loan/credit agreements | 235(L-R) | | | 1.2 | |
| Credit agreement or formal loan - debt financing - supersede commitment letters | 235(R) | | | 1.2 | |
| Loan or credit agreement - supersede commitment letter | 235(R) | | | 1.2 | |
| Debt financing - structuring loan arrangements | 236(L) | | | 1.3 | |
| Loan agreement- structuring the agreements -  SEE: debt financing | 236(L) | | | 1.3 | |
| Structuring loan arrangements - debt financing  SEE: debt financing | 236(L) | | | 1.3 | |
| Debt financing - direct loans | 236(L) | | | 1.3.1 | |
| Direct loans - debt financing | 236(L) | | | 1.3.1 | |
| Currency of the loan - direct loan - debt financing | 236(L) | | | 1.3.1(a) | |
| Debt financing - direct loans - currency of the loan | 236(L) | | | 1.3.1(a) | |
| Direct loans - currency of the loan - debt financing | 236(L) | | | 1.3.1(a) | |
| Debt financing - direct loan - evidence of a loan - grid note | 236(L) | | | 1.3.1(b) | |
| Evidence of loan - grid note - debt financing | 236(L) | | | 1.3.1(b) | |
| Grid note - evidence of a loan - debt financing | 236(L) | | | 1.3.1(b) | |
| Promissory note - debt financing- evidence of the loan | 236(L) | | | 1.3.1(b) | |
| Debt financing - direct loan - demand or term loan | 236(L) | | | 1.3.1(c) | |
| Demand loan - debt financing | 236(L) | | | 1.3.1(c) | |
| Term loan - debt financing | 236(L) | | | 1.3.1(c) | |
| Debt financing - direct loan - repayment provisions | 236(L-R) | | | 1.3.1(d) | |
| Repayment provisions - mandatory - debt financing | 236(L-R) | | | 1.3.1(d) | |
| Repayment provisions - voluntary - debt financing | 236(L-R) | | | 1.3.1(d) | |
| Debt financing - mandatory payments | 236(L-R) | | | 1.3.1(d) | |
| Debt financing - voluntary prepayment | 236(L-R) | | | 1.3.1(d) | |
| Voluntary prepayment - debt financing | 236(L-R) | | | 1.3.1(d) | |
| Debt financing - direct loan - promissory notes instead of loan agreement - term v demand notes | 236(R) | | | 1.3.1(e) | |
| Promissory notes - debt financing - term v demand notes | 236(R) | | | 1.3.1(e) | |
| Evidence of loan - promissory notes - term v demand notes | 236(R) | | | 1.3.1(e) | |
| Promissory notes - debt financing | 236(R) | | | 1.3.1(e) | |
| Term notes - promissory notes - debt financing | 236(R) | | | 1.3.1(e) | |
| Demand notes - promissory notes - debt financing | 236(R) | | | 1.3.1(e) | |
| Debt financing - interest rate alternatives | 236(R) | | | 1.3.1(f) | |
| Interest rate alternatives - debt financing | 236(R) | | | 1.3.1(f) | |
| Debt financing - Canada dollar loans - debt financing | 236(R) | | | 1.3.1(f)(i) | |
| Debt financing - Canadian dollar loans - cost of funds | 236(R) | | | 1.3.1(f)(i) | |
| Debt financing - Canadian dollar loans - fixed rate | 236(R) | | | 1.3.1(f)(i) | |
| Debt financing - Canadian dollar loans - floating or variable rate | 236(R) | | | 1.3.1(f)(i) | |
| Fixed rate - Debt financing - Canadian dollar loans | 236(R) | | | 1.3.1(f)(i) | |
| Floating or variable rate - Debt financing - Canadian dollar loans | 236(R) | | | 1.3.1(f)(i) | |
| Interest rates - Canadian dollar loans - cost of funds | 236(R) | | | 1.3.1(f)(i) | |
| Interest rates - Canadian dollar loans - fixed rate | 236(R) | | | 1.3.1(f)(i) | |
| Interest rates - Canadian dollar loans - floating or variable rate | 236(R) | | | 1.3.1(f)(i) | |
| Variable or floating rate - Canadian dollar loans | 236(R) | | | 1.3.1(f)(i) | |
| Interest rates - LIBOR - US dollar loans | 236(R) | | | 1.3.1(f)(ii) | |
| Interest rates - US base rate - US dollar loans | 236(R) | | | 1.3.1(f)(ii) | |
| LIBOR - US dollar loans - interest rates | 236(R) | | | 1.3.1(f)(ii) | |
| London interbank offered rate (LIBOR)  SEE Debt Financing | 236(R) | | | 1.3.1(f)(ii) | |
| Debt financing - US dollar loans - interest rates | 236(R) | | | 1.3.1(f)(ii) | |
| Debt financing - US dollar loans - interest rates - LIBOR | 236(R) | | | 1.3.1(f)(ii) | |
| Debt financing - US dollar loans - interest rates - US base rate | 236(R) | | | 1.3.1(f)(ii) | |
| US base rate - debt financing - US dollar loans | 236(R) | | | 1.3.1(f)(ii) | |
| Debt financing - Annual rate requirement under interest act - s. 4 | 236(R)-237(L) | | | 1.3.1(f)(iii) | |
| Interest act - s.4 annual rate requirement - debt financing | 236(R)-237(L) | | | 1.3.1(f)(iii) | |
| Banker's acceptances - Bill of Exchange | 237(L) | | | 1.3.2 | |
| Bill of exchange - Banker's acceptance | 237(L) | | | 1.3.2 | |
| Debt financing - bankers’ acceptances | 237(L) | | | 1.3.2 | |
| Debt financing - structuring loan arrangements - letters of credit | 237(L-R) | | | 1.3.3 | |
| Letters of credit - debt financing | 237(L-R) | | | 1.3.3 | |
| Letters of credit - indemnity/ reimbursement agreement | 237(L-R) | | | 1.3.3 | |
| Bank guarantees - debt financing | 237(R) | | | 1.3.4 | |
| Debt financing - structuring loan arrangements - bank guarantees | 237(R) | | | 1.3.4 | |
| Indemnity or reimbursement agreement - bank guarantees (debt financing) | 237(R) | | | 1.3.4 | |
| Personal Property Security Act  SEE: PPSA | 237(R) | | | 2 | |
| PPSA - security agreement | 237(R) | | | 2 | |
| Security agreement - PPSA security | 237(R) | | | 2 | |
| PPSA - taking security | 237(R)- 238(L) | | | 2.1 | |
| Security agreement - significant components | 237(R)- 238(L) | | | 2.1 | |
| Security interest - definition - PPSA | 237(R)- 238(L) | | | 2.1 | |
| PPSA - security interest - definition | 237(R)- 238(L) | | | 2.1 | |
| General security agreement - taking security in present and after-acquired property | 238(L) | | | 2.2 | |
| GSA- taking security in present and after-acquired property | 238(L) | | | 2.2 | |
| Taking security - General security agreement | 238(L) | | | 2.2 | |
| PPSA - general security agreement | 238(L) | | | 2.2 | |
| Assignment of rents - taking security - real property interest | 238(L-R) | | | 2.2.2 | |
| Assignment of leases - taking security - real property interest | 238(R) | | | 2.2.2 | |
| General security agreement - real property interests - assignment of rent | 238(L-R) | | | 2.2.2 | |
| Bona fide purchaser of real property - GSA - equitable charge | 238(L) | | | 2.2.2 | |
| Real property interests - general security agreement - bona fide purchaser | 238(L) | | | 2.2.2 | |
| Equitable charge - real property interests | 238(L) | | | 2.2.2 | |
| General security agreement - real property interests | 238(L-R) | | | 2.2.2 | |
| PPSA - real property interests | 238(L-R) | | | 2.2.2 | |
| Real property interests - PPSA | 238(L-R) | | | 2.2.2 | |
| Real and personal property interests - taking security in - debenture | 238(L-R) | | | 2.2.2 | |
| Debenture security - real and personal property interests | 238(L-R) | | | 2.2.2 | |
| Negative pledge - PMSI exception - general security agreement | 238(R) | | | 2.2.3 | |
| General security agreement - negative pledge - PMSI exception | 238(R) | | | 2.2.3 | |
| Negative covenants - general security agreement | 238(R) | | | 2.2.3 | |
| Permitted encumbrances - common representation - general security agreement | 238(R)- 239(L) | | | 2.2.3 | |
| General security agreement - common representation - permitted encumbrances | 238(R) | | | 2.2.3 | |
| PMSI exception - negative pledge - general security agreement | 238(R) | | | 2.2.3 | |
| General security agreement - representations, warranties and covenants | 238(R)- 239(L) | | | 2.2.3 | |
| Liens and encumbrances - representations and covenants - general security agreement | 238(R)- 239(L) | | | 2.2.3 | |
| PPSA - representations, warranties and covenants | 238(R)- 239(L) | | | 2.2.3 | |
| Representations, warranties and covenants - general security agreement | 238(R)- 239(L) | | | 2.2.3 | |
| General security agreement - Supplemental security - three types  SEE: Supplemental security | 238(R)- 239(L) | | | 2.2.3 | |
| Supplemental security - general assignment of accounts receivable | 239(L) | | | 2.2.3 | |
| Supplemental security - securities pledge agreements | 239(L) | | | 2.2.3 | |
| Accounts receivable - assignment of - supplemental security | 239(L) | | | 2.3 | |
| General assignment of accounts receivable | 239(L) | | | 2.3 | |
| Notification of borrower’s debtors - general assignment of accounts receivable - | 239(L) | | | 2.3 | |
| PPSA - general assignment of accounts receivable | 239(L) | | | 2.3 | |
| PPSA - registration of assignment of accounts | 239(L) | | | 2.3 | |
| Secured transactions - general assignment of accounts receivables | 239(L) | | | 2.3 | |
| Accounts receivable - assignment of - account control agreement | 239(L) | | | 2.3 | |
| Account control agreement - assignment of account receivables | 239(L) | | | 2.3 | |
| Certificated securities and direct holding system | 239(L-R) | | | 2.4 | |
| Debt financing - certificated securities and the direct holding system - taking security interest | 239(L-R) | | | 2.4 | |
| PPSA - certificated securities and direct holding system | 239(L-R) | | | 2.4 | |
| Security pledge agreement - share transfer - how to | 239(R) | | | 2.4 | |
| Share pledge agreement - share transfer - how to | 239(R) | | | 2.4 | |
| Supplemental security - securities pledge - share transfer - how to | 239(R) | | | 2.4 | |
| Canadian Depository for Securities Limited (CDS) | 239(R) | | | 2.5 | |
| CDS - Canadian Depository for Securities Limited | 239(R) | | | 2.5 | |
| Control agreement - uncertificated securities - Securities Transfer Act | 240(L) | | | 2.5 | |
| Control - acquiring of - uncertificated securities | 240(L) | | | 2.5 | |
| Debt financing - uncertificated securities and the indirect holding system - taking security - Securities Transfer Act | 239(R)-240(L) | | | 2.5 | |
| Indirect holding system - Securities Transfer Act | 239(R)-240(L) | | | 2.5 | |
| PPSA - uncertificated securities and the indirect holding system (taking PPSA) | 239(R)-240(L) | | | 2.5 | |
| Securities Transfer Act - Uncertificated Securities and PPSA | 239(R)-240(L) | | | 2.5 | |
| Uncertificated securities and indirect holding system | 239(R)-240(L) | | | 2.5 | |
| STA - Securities Transfer Act - Uncertificated Securities and PPSA | 239(R)-240(L) | | | 2.5 | |
| Security entitlement - uncertificated securities - Securities Transfer Act | 240(L) | | | 2.5 | |
| Uncertificated securities - assertion of control - control agreement | 240(L) | | | 2.5 | |
| Debenture security | 240(L) | | | 2.6 | |
| Debenture security - differentiated from general security agreement in 3 ways | 240(R) | | | 2.6.1 | |
| PPSA - debenture security | 240(L-R) | | | 2.6.1 | |
| General security agreement - differentiated from general security agreement in 3 ways | 240(R) | | | 2.6.1 | |
| Debenture security - pledge agreement | 240(R) | | | 2.6.2 | |
| Pledge agreement - debenture security | 240(R) | | | 2.6.2 | |
| PPSA - debenture security - pledge agreement | 240(R) | | | 2.6.2 | |
| PPSA - debenture security - fixed charge | 240(R) | | | 2.6.3 | |
| PPSA - debenture security - floating charge | 240(R) | | | 2.6.3 | |
| Crystallization of floating charge - debenture security | 240(R) | | | 2.6.3 | |
| Debenture security - fixed and floating charges | 240(R) | | | 2.6.3 | |
| Default of borrower - floating charge - crystallize - debenture security | 240(R) | | | 2.6.3 | |
| Fixed and floating charges - debenture security | 240(R) | | | 2.6.3 | |
| Fixed charge - debenture security | 240(R) | | | 2.6.3 | |
| Floating charge - debenture security | 240(R) | | | 2.6.3 | |
| Floating charge - crystallization - debenture security | 240(R) | | | 2.6.3 | |
| PPSA - debenture security - floating charge - crystallization | 240(R) | | | 2.6.3 | |
| Inventory Security Agreement - taking security in inventory | 240(R)-  241(L) | | | 2.7 | |
| Equipment Security Agreement - taking security in equipment | 240(R)-  241(L) | | | 2.7 | |
| PPSA - debenture security - other security agreements | 240(R)-  241(L) | | | 2.7 | |
| Security agreements, other | 240(R)-  241(L) | | | 2.7 | |
| Intellectual property security agreement - other security agreement - filing with CIPO | 241(L) | | | 2.7 | |
| Perfecting security interest - PPSA - either by possession or registering financing statement | 241(L) | | | 3 | |
| Perfecting PPSA security  SEE also: PPSA | 241(L) | | | 3 | |
| Financing statement (PPSA) - perfecting security interest - requirements | 241(L-R) | | | 3.1 | |
| PPSA - perfecting security interest- financing statement | 241(L-R) | | | 3.1 | |
| PPSA - financing statement - requirements | 241(L-R) | | | 3.1 | |
| Attachment - security interest - s. 11(2) PPSA | 241(L) | | | 3.1 | |
| Attachment - when occurs | 241(L) | | | 3.1 | |
| PPSA - attachment of security interest - s. 11(2) PPSA | 241(L) | | | 3.1 | |
| Attachment of security interest - postponement - s. 11(3) PPSA | 241(L) | | | 3.1 | |
| PPSA - attachment of security interest - s. 11(3) | 241(L) | | | 3.1 | |
| Perfection - registration of financing statement - timing | 241(L) | | | 3.1 | |
| Perfecting - possession - PPSA  SEE: Certificated securities and direct holding system | 241(R) | | | 3.1 | |
| PPSA - perfecting security interest - possession | 241(R) | | | 3.1 | |
| Perfecting PPSA security - jurisdictional considerations | 241(R) | | | 3.2 | |
| PPSA - jurisdictional considerations - perfecting PPSA security interests | 241(R) | | | 3.2 | |
| PPSA - perfecting - jurisdictional considerations | 241(R) | | | 3.2 | |
| Perfecting PPSA security - where to register | 241(R) | | | 3.2 | |
| Jurisdictional considerations - perfecting PPSA security | 241(R) | | | 3.2 | |
| Intangible assets - perfecting security - s. 7(1)(a)(i) PPSA - where debtor is at time of attachment | 241(R) | | | 3.2 | |
| Perfecting PPSA security - Intangible asset - perfecting security - s. 7(1)(a)(i) PPSA - where debtor is at time of attachment | 241(R) | | | 3.2 | |
| Perfecting PPSA security - Tangible assets - s. 5(1) PPSA - where asset is at time at time of attachment - see exception as per s.7(1) | 241(R) | | | 3.2 | |
| Perfecting PPSA security - Intangible assets - location of non-individual debtor | 241(R) | | | 3.2 | |
| Tangible assets - perfecting security - s. 5(1) PPSA - where asset is at time at time of attachment - see exception as per s.7(1) | 241(R) | | | 3.2 | |
| Perfecting PPSA security - registering a PPSA financing statement | 242(L) | | | 3.3 | |
| Perfecting security interest in securities - registration | 242(L) | | | 3.3 | |
| PPSA - perfecting - registering a financing statement | 242(L) | | | 3.3 | |
| Registering a PPSA financing statement - perfection | 242(L) | | | 3.3 | |
| Consumer goods - definition | 242(L) | | | 3.3.1 | |
| Debenture registration | 242(L) | | | 3.3.1 | |
| Financing statement - classifying collateral | 242(L) | | | 3.3.1 | |
| PPSA - debenture registration | 242(L) | | | 3.3.1 | |
| PPSA - perfecting - debenture registration | 242(L) | | | 3.3.1 | |
| PPSA - registering a financing statement | 242(L) | | | 3.3.1 | |
| Registering a PPSA financing statement | 242(L) | | | 3.3.1 | |
| Perfecting PPSA security - registering financing statement - debtor name | 242(L-R) | | | 3.3.2 | |
| Debtor name - perfecting security interest - registering financing statement | 242(L-R) | | | 3.3.2 | |
| PPSA - registering financing statement - debtor name | 242(L-R) | | | 3.3.2 | |
| Registering a PPSA financing statement - debtor name | 242(L-R) | | | 3.3.2 | |
| Financing statements registration (PPSA)-debtor name | 242(L-R) | | | 3.3.2 | |
| Name of debtor - registering financing statement | 242(L-R) | | | 3.3.2 | |
| Financing statements registration (PPSA) - avoid errors - classification of collateral | 242(R) | | | 3.3.3 | |
| Perfecting PPSA security - registration - collateral classification | 242(R) | | | 3.3.3 | |
| Perfecting PPSA security - registration - collateral description | 242(R) | | | 3.3.3 | |
| PPSA - perfecting - registering financing statement - collateral classification and descriptions | 242(R) | | | 3.3.3 | |
| PPSA - registering financing statement - collateral classification and descriptions | 242(R) | | | 3.3.3 | |
| Registering a PPSA financing statement - collateral classification and description | 242(R) | | | 3.3.3 | |
| Collateral classification and descriptions - PPSA - financing statement | 242(R) | | | 3.3.3 | |
| Financing statement - registration periods | 243(L) | | | 3.3.4 | |
| Financing Change Statements (PPSA) - registration period - renewal | 243(L) | | | 3.3.4 | |
| Registration periods - financing statement - fees | 243(L) | | | 3.3.4 | |
| Renewal - registration periods - financing statements | 243(L) | | | 3.3.4 | |
| PPSA - perfecting - registering financing statement - registration periods | 243(L) | | | 3.3.4 | |
| PPSA - registering financing statement - registration periods | 243(L) | | | 3.3.4 | |
| PPSA registration period - fees | 243(L) | | | 3.3.4 | |
| Registering a PPSA financing statement - registration periods | 243(L) | | | 3.3.4 | |
| Registration periods for PPSA financing statement - fees | 243(L) | | | 3.3.4 | |
| Multiple security interests - one financing statement - s. 45(4) PPSA | 243(L) | | | 3.3.5 | |
| Perfecting PPSA security - financing statement - one or more security agreements - s. 45(4) PPSA | 243(L) | | | 3.3.5 | |
| PPSA - perfecting - registering financing statement - application to one or more security agreements- s. 45(4) PPSA | 243(L) | | | 3.3.5 | |
| PPSA - registering financing statement - application to one or more security agreements - s. 45(4) PPSA | 243(L) | | | 3.3.5 | |
| Financing statement - perfect security interest - one or more security agreements - s. 45(4) PPSA | 243(L) | | | 3.3.5 | |
| Perfecting security interest in investment property - three ways | 243(L-R) | | | 3.4 | |
| Protected purchaser - perfecting security interest in investment property | 243(R) | | | 3.4 | |
| Investment property - perfecting security interest - PPSA - three ways | 243(L-R) | | | 3.4 | |
| Perfection - security interest in investment property - three ways | 243(L-R) | | | 3.4 | |
| Perfecting security interest in investment property - control - s. 22.1 PPSA - best method | 243(L-R) | | | 3.4 | |
| PPSA - perfecting - investment property | 243(L-R) | | | 3.4 | |
| Control - Definition - Perfection by control - investment property | 243(L-R) | | | 3.4 | |
| Investment Property - definition | 243(L) | | | 3.4 | |
| Perfecting security interest in investment property - possession - s. 22(2)-(3) PPSA | 243(L) | | | 3.4 | |
| Perfecting security interest in investment property - registration - s. 23 PPSA | 243(L) | | | 3.4 | |
| Priority rules - perfection of security interest in investment property | 243(R) | | | 3.4 | |
| Investment property - perfecting of security interest - priority rules | 243(R) | | | 3.4 | |
| Error - original PPSA statement - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| Perfecting PPSA security - registration errors - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| PPSA - perfection of security interest - registration errors - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| PPSA - registration errors - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| Registration errors (PPSA) - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| Registration errors - original PPSA statement - see s.46(4) PPSA | 243(R)- 244(L) | | | 3.5 | |
| Registration errors - unperfected security ranks behind other perfected security and Trustee-in-bankruptcy | 243(R)- 244(L) | | | 3.5 | |
| Financing statements - maintaining perfection | 244(L) | | | 3.6 | |
| Perfecting PPSA security - maintaining perfection | 244(L) | | | 3.6 | |
| PPSA - maintaining perfection | 244(L) | | | 3.6 | |
| PPSA - perfecting - maintaining perfection | 244(L) | | | 3.6 | |
| Unperfected security interest - loss of perfection | 244(L) | | | 3.6 | |
| Financing Change Statement - required when borrower transfer interest or changes name | 244(L) | | | 3.6 | |
| Loss of perfection - failed to file financing change statement - borrower changes name or transfer interest | 244(L) | | | 3.6 | |
| Name change of borrower - re-perfecting security interest - PPSA | 244(L) | | | 3.6 | |
| Transfer interest of borrower - re-perfecting security interest - PPSA | 244(L) | | | 3.6 | |
| Bank Act - taking security under s.427 and s. 426 | 244(L-R) | | | 4.1 | |
| Bank Act security (s.427) and s. 426 | 244(L-R) | | | 4.1 | |
| S.427 - Bank Act | 244(L-R) | | | 4.1 | |
| Security under section 427 of the bank act | 244(L-R) | | | 4.1 | |
| Bank Act security - four elements | 244(R) | | | 4.1 | |
| Bank Act security - application for credit | 244(R) | | | 4.2 | |
| S.427 - application for credit - bank act security | 244(R) | | | 4.2 | |
| Application for credit - bank act security - s. 427 | 244(R) | | | 4.2 | |
| Bank Act security - notice of intention | 244(R) | | | 4.3 | |
| Notice of intention - Bank Act security s.427 | 244(R) | | | 4.3 | |
| S.427 - Notice of intention - bank act security | 244(R) | | | 4.3 | |
| Bank Act security - grant of security or assignment of property | 244(R) | | | 4.4 | |
| Assignment of Property or grant of security - bank act security | 244(R) | | | 4.4 | |
| Bank Act security - Grant of security or assignment of inventory - security on all property of specified kinds | 244(R) | | | 4.4 | |
| Bank Act security - Grant of security or assignment of inventory - security on particular property | 244(R) | | | 4.4 | |
| Inventory - Grant of security or assignment of inventory - bank act security | 244(R) | | | 4.4 | |
| S.427 Bank Act security - grant of security or assignment of inventory | 244(R) | | | 4.4 | |
| Security - Bank Act s. 427 - grant of security or assignment of inventory | 244(R) | | | 4.4 | |
| Bank Act security - agreement concerning loans and advances | 245(L) | | | 4.5 | |
| S.427 Bank Act Security - agreement concerning loans and advances | 245(L) | | | 4.5 | |
| Security - Bank Act security - agreement concerning loans and advances | 245(L) | | | 4.5 | |
| agreement concerning loans and advances - S.427 Bank Act Security | 245(L) | | | 4.5 | |
| Bank Act security - transfer of title - s. 427(2) Bank Act | 245(L) | | | 4.6 | |
| Landlord - Bank Act s. 427 - transfer of title - s. 427(2) Bank Act | 245(L) | | | 4.6 | |
| S.427 - transfer of title | 245(L) | | | 4.6 | |
| Transfer of title - bank act security - s. 427(2) Bank Act | 245(L) | | | 4.6 | |
| PPSA security and Bank Act - competing claims | 245(L) | | | 4.6 | |
| Guarantees - secures obligations - | 245(R) | | | 5.1 | |
| Guarantees - types of | 245(R) | | | 5.2 | |
| Guarantees - types of - unlimited and limited guarantees | 245(R) | | | 5.2.1 | |
| Unlimited and limited guarantees | 245(R) | | | 5.2.1 | |
| Limited and unlimited guarantees | 245(R) | | | 5.2.1 | |
| Guarantees - types of - secured and unsecured guarantees | 245(R) | | | 5.2.2 | |
| Secured and unsecured guarantees | 245(R) | | | 5.2.2 | |
| Guarantees - types of guarantors | 245(R) | | | 5.3 | |
| Guarantors - individual, types of | 245(R) | | | 5.3 | |
| Guarantors - types of | 245(R) | | | 5.3 | |
| Types of guarantors | 245(R) | | | 5.3 | |
| Guarantees - guarantor defences | 245(R) | | | 5.4 | |
| Guarantor defences | 245(R) | | | 5.4 | |
| Defences - guarantor | 245(R) | | | 5.4 | |
| Statute of Frauds - guarantees | 245(R) | | | 5.4 | |
| Guarantees - individual guarantors - signature must be witnessed | 246(L) | | | 5.5 | |
| Guarantors - individual guarantor - independent legal advice | 246(L) | | | 5.5 | |
| Guarantors - individual guarantor - review of liability | 246(L) | | | 5.5 | |
| Liability - individual guarantor | 246(L) | | | 5.5 | |
| Guarantor - subordination of rights in favour of lender | 246(L) | | | 5.5 | |
| Guarantors - special considerations relating to individual guarantors | 246(L) | | | 5.5 | |
| Independent legal advice - individual guarantor - recommended | 246(L) | | | 5.5 | |
| Individual guarantors - special considerations | 246(L) | | | 5.5 | |
| Special considerations relating to individual guarantors - types of guarantees | 246(L) | | | 5.5 | |
| Confirmations of guarantees - change to loan agreement - variation of risk | 246(L-R) | | | 5.6 | |
| Guarantees - confirmations of guarantees - material variation in risk | 246(L-R) | | | 5.6 | |
| Material variation in risk - change to loan agreement - confirmation of guarantee | 246(L-R) | | | 5.6 | |
| Limitation period - guarantee - confirmation of guarantee | 246(R) | | | 5.6 | |
| Guarantees - requirement to register under PPSA - not required unless contain assignment of claim | 246(R) | | | 5.7 | |
| PPSA - requirement to register guarantees | 246(R) | | | 5.7 | |
| Guarantee - postponement of claim - does not require registration | 246(R) | | | 5.7 | |
| Registration of guarantees under PPSA | 246(R) | | | 5.7 | |
| Bank Act - s. 418 - real property security - individual borrower or guarantor - limit on loan amount | 246(R) | | | 6 | |
| Debt financing - real property security (mortgage) - limit on loan amount if individual borrower or guarantor - s. 418 Bank Act | 246(R) | | | 6 | |
| Real property security - limit on loan amount if individual borrower or guarantor - s. 418 Bank Act | 246(R) | | | 6 | |
| Real property security - individual debtor/guarantor | 246(R) | | | 6 | |
| Secured transactions - real property interest - individual debtor or guarantor | 246(R) | | | 6 | |
| Land registration reform act - mortgage security over land | 246(R) | | | 6 | |
| Secured transactions - other mechanisms support repayment from borrower | 247(L) | | | 7 | |
| Secured transactions - subordination of indebtedness | 247(L) | | | 7.1 | |
| Subordination of indebtedness - debt financing and secured transactions | 247(L) | | | 7.1 | |
| Indebtedness - subordination of - debt financing and secured transactions | 247(L) | | | 7.1 | |
| Debt financing - negative pledge | 247(L) | | | 7.2 | |
| Negative pledge - in lieu of security - restrict further encumbrances | 247(L) | | | 7.2 | |
| Secured transactions - negative pledge - in lieu of security - restrict further encumbrances | 247(L) | | | 7.2 | |
| Debt financing - insurance | 247(L) | | | 7.3 | |
| Insurance - assignment of - in favour of lenders | 247(L) | | | 7.3 | |
| Insurance - lender as loss payee | 247(L) | | | 7.3 | |
| Debt financing - impact of limitations act | 247(R) | | | 8 | |
| Limitation periods - impact on debt financing | 247(R) | | | 8 | |
| Limitations act - impact on debt financing and securities | 247(R) | | | 8 | |
| Secured transactions - impact of limitations act | 247(R) | | | 8 | |
| Basic limitation period - 2 year - secured transactions - ss. 4-5 LA | 247(R) | | | 8.1.1 | |
| Limitation period - claim - defined - s.1 LA | 247(R) | | | 8.1.1 | |
| Debt financing - limitation periods - basic limitation period 2 year - ss. 4-5 LA | 247(R) | | | 8.1.1 | |
| Limitation periods - debt financing - basic limitation period - 2 year - ss. 4-5 LA | 247(R) | | | 8.1.1 | |
| Secured transactions - limitation periods - basic limitation period 2 year - ss. 4-5 LA | 247(R) | | | 8.1.1 | |
| Debt financing - limitation periods - ultimate limitation period - 15 years - s.15 LA | 247(R) | | | 8.1.2 | |
| Limitation periods - debt financing - ultimate limitation period - 15 years - s.15 LA | 247(R) | | | 8.1.2 | |
| Secured transactions - limitation periods - ultimate limitation period - 15 years - s.15 LA | 247(R) | | | 8.1.2 | |
| Ultimate limitation period - secured transactions - 15 years - s.15 LA | 247(R) | | | 8.1.2 | |
| Secured transactions - limitation periods - transitional provisions / application | 247(R) | | | 8.1.3 | |
| Limitation periods - Transitional provisions / application of | 247(R) | | | 8.1.3 | |
| Debt financing - limitation periods - demand loans/notes | 248(L) | | | 8.2 | |
| Hare v Hare - Limitation periods - demand loans/notes - overridden by s.5(3) LA | 248(L) | | | 8.2 | |
| Limitation periods - demand loans/notes - s. 5(3) LA | 248(L) | | | 8.2 | |
| Demand loans - limitation period - triggers date - s. 5(3) LA | 248(L) | | | 8.2 | |
| Term loans - limitation period | 248(L-R) | | | 8.3 | |
| Debt financing - limitation periods - term loans | 248(L-R) | | | 8.3 | |
| Limitation periods - term loans - debt financing | 248(L-R) | | | 8.3 | |
| Secured transactions - limitation periods - term loans | 248(L-R) | | | 8.3 | |
| Term loans - automatic acceleration clause - limitation period | 248(L-R) | | | 8.3 | |
| Term loans - limitation period begins running - when borrower fails to pay | 248(L-R) | | | 8.3 | |
| Automatic Acceleration clause - Term loans - limitation periods | 248(L-R) | | | 8.3 | |
| Acknowledgements and renewals of limitation periods | 248(R) | | | 8.4 | |
| Debt financing - limitation periods - acknowledgements and renewals of | 248(R) | | | 8.4 | |
| Limitation periods - acknowledgements and renewals of | 248(R) | | | 8.4 | |
| Secured transactions - limitation periods - acknowledgements and renewals of limitation periods | 248(R) | | | 8.4 | |
| Automatic acknowledgements of debt - automatic renewal (limitation periods) | 248(R)-249(L) | | | 8.4.2 | |
| Automatic renewal - limitation periods | 248(R)-249(L) | | | 8.4.2 | |
| Debt financing - limitation periods - automatic acknowledgements/renewal | 248(R)-249(L) | | | 8.4.2 | |
| Limitation periods - debt financing - automatic acknowledgements | 248(R)-249(L) | | | 8.4.2 | |
| Secured transactions - limitation periods - automatic acknowledgements | 248(R)-249(L) | | | 8.4.2 | |
| Debt financing - limitation periods - automatic renewal - part payment of debt | 248(R) | | | 8.4.2(a) | |
| Part payment of debt - limitation periods - automatic renewal | 248(R) | | | 8.4.2(a) | |
| Secured transactions - limitation periods - part payment of debt - automatic renewal | 248(R) | | | 8.4.2(a) | |
| Debt financing - limitation periods - borrower's performance under security agreement - automatic renewal | 248(R)-249(L) | | | 8.4.2(b) | |
| Secured transactions - limitation periods - borrower's performance under security agreement - automatic renewal | 248(R)-249(L) | | | 8.4.2(b) | |
| Borrowers performance of obligation - limitation period - automatic renewal | 248(R)-249(L) | | | 8.4.2(b) | |
| Limitation periods - written acknowledgements - s.13 LA | 249(L-R) | | | 8.4.3 | |
| Secured transactions - limitation periods - written acknowledgements - s.13 LA | 249(L-R) | | | 8.4.3 | |
| Written acknowledgements - secured transactions - limitation periods - s.13 LA | 249(L-R) | | | 8.4.3 | |
| Debt financing - limitation periods - written acknowledgements - s.13 LA | 249(L-R) | | | 8.4.3 | |
| Debt financing - limitation periods - guarantees | 249(R) | | | 8.4.4 | |
| Limitation periods - guarantees | 249(R) | | | 8.4.4 | |
| Guarantees - limitation periods - debt financing | 249(R) | | | 8.4.4 | |
| Secured transactions - limitation periods - guarantees | 249(R) | | | 8.4.4 | |
| Contracting out (no) - varying limitation periods - s. 22 LA | 249(R) | | | 8.5 | |
| Debt financing - limitation periods - no contracting out - varying limitation periods - s. 22 LA | 249(R) | | | 8.5 | |
| Limitation periods - no contracting out - secured transactions - varying limitation periods - s. 22 LA | 249(R) | | | 8.5 | |
| Business Agreement - debt financing - varying limitation period - s. 22 LA | 249(R) | | | 8.5 | |
| Limitation periods - varying of - business agreement - s.22 LA | 249(R) | | | 8.5 | |
| Asset transaction - purchase and sale transactions -searches | 251(L) | | | 1.1 | |
| Purchase and sale - searches | 251(L) | | | 1.1 | |
| Searches - asset transaction | 251(L) | | | 1.1 | |
| Searches - purchase and sale transactions | 251(L) | | | 1.1 | |
| Searches - share transactions | 251(L) | | | 1.1 | |
| Share acquisition - searches | 251(L) | | | 1.1 | |
| Financing transactions - searches | 251(L) | | | 1.2 | |
| Searches - financing transactions | 251(L) | | | 1.2 | |
| Predecessor corporation - business search - PPSA | 251(L-R) | | | 1.3 | |
| Searches - cost of searches | 251(R) | | | 1.3 | |
| Searches - types of searches | 251(L-R) | | | 1.3 | |
| Searches - standard corporate searches | 251(R)-253(L) | | | 2 | |
| Standard corporate searches  SEE: Searches | 251(R)-253(L) | | | 2 | |
| Searches - corporate searches - corporation profiles report (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - corporation profile report (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - standard corporate searches - corporate searches | 251(R)-252(L) | | | 2.1 | |
| Searches - standard corporate searches - corporate searches - corporation profile report (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Certificate of compliance (CBCA) - corporate search | 251(R)-252(L) | | | 2.1 | |
| Certificate of status - corporate searches (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Corporate searches - certificate of compliance (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Corporate searches - certificate of status (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - certificate of status (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - corporate searches - certificate of compliance (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - corporate searches - certificate of status (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - corporate searches - strategis report (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - standard corporate searches - corporate searches - certificate of compliance (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - standard corporate searches - corporate searches - certificate of status (OBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - standard corporate searches - corporate searches - strategis report (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Searches - strategis report (CBCA) | 251(R)-252(L) | | | 2.1 | |
| Strategis report (CBCA) - corporate searches | 251(R)-252(L) | | | 2.1 | |
| Name search - businesses and partnerships | 252(L-R) | | | 2.2-2.3 | |
| Business name search | 252(L-R) | | | 2.2 | |
| Searches - business name search (BNA) | 252(L-R) | | | 2.2 | |
| Searches - standard corporate searches - business name search (BNA) | 252(L-R) | | | 2.2 | |
| Limited liability partnership - name search | 252(R) | | | 2.3 | |
| Partnership - name search | 252(R) | | | 2.3 | |
| Searches - partnership name search | 252(R) | | | 2.3 | |
| Searches - standard corporate searches - partnership name search | 252(R) | | | 2.3 | |
| Annual returns - corporate search | 252(R)-253(L) | | | 2.4 | |
| Initial returns - corporate search | 252(R)-253(L) | | | 2.4 | |
| Corporations Information Act - search - annual returns | 252(R)-253(L) | | | 2.4 | |
| Searches - corporate searches - Corporations Information Act and annual returns | 252(R)-253(L) | | | 2.4 | |
| Searches - Corporations Information Act and annual returns | 252(R)-253(L) | | | 2.4 | |
| Corporations Information Act - corporate search | 252(R)-253(L) | | | 2.4 | |
| Searches - standard security searches  SEE: Searches | 253(L)-257(R) | | | 3 | |
| Standard security searches - PPSA | 253(L)-255(L) | | | 3.1 | |
| PPSA - search | 253(L)-255(L) | | | 3.1 | |
| Account - PPSA registration | 253(R) | | | 3.1.2 | |
| Application of the PPSA - searches | 253(R) | | | 3.1.2 | |
| Chattel paper - PPSA registration | 253(R) | | | 3.1.2 | |
| PPSA - searches - application of PPSA | 253(R) | | | 3.1.2 | |
| PPSA - application of PPSA - account (must be registered, s. 2(b) PPSA) | 253(R) | | | 3.1.2 | |
| PPSA - application of PPSA - chattel paper (must be registered, s. 2(b) PPSA) | 253(R) | | | 3.1.2 | |
| PPSA - application of the PPSA | 253(R) | | | 3.1.2 | |
| PPSA registration - account (s. 2(b) PPSA) | 253(R) | | | 3.1.2 | |
| PPSA registration - chattel paper (s. 2(b) PPSA) | 253(R) | | | 3.1.2 | |
| Searches - PPSA - application of the PPSA | 253(R) | | | 3.1.2 | |
| Searches - standard security searches - no presumption that PPSA applies | 253(R) | | | 3.1.3 | |
| Searches - PPSA - no presumption that PPSA applies | 253(R) | | | 3.1.3 | |
| PPSA - no presumption that PPSA applies | 253(R) | | | 3.1.3 | |
| PPSA - searches - no presumption that PPSA applies to transaction | 253(R) | | | 3.1.3 | |
| Searches - standard security searches - PPSA - obtaining copies of security agreements and particulars by request (s. 18 PPSA) | 253(R) | | | 3.1.4 | |
| PPSA - searches - obtaining copies of security agreements and particulars by request (s. 18 PPSA) | 253(R) | | | 3.1.4 | |
| PPSA - obtaining copies of security agreements and particulars by request (s. 18 PPSA) | 253(R) | | | 3.1.4 | |
| Searches - PPSA - obtaining copies of security agreements and particulars by request (s. 18 PPSA) | 253(R) | | | 3.1.4 | |
| Obtaining copies of security agreements and particulars - searches - PPSA | 253(R) | | | 3.1.4 | |
| Searches - standard security searches - PPSA - fixtures and real property interests (s. 54 PPSA) | 254(L) | | | 3.1.5 | |
| Fixtures - PPSA (s. 54 PPSA) | 254(L) | | | 3.1.5 | |
| PPSA - fixtures and real property interests (s. 54 PPSA) | 254(L) | | | 3.1.5 | |
| PPSA - searches - fixtures and property interests (s. 54 PPSA) | 254(L) | | | 3.1.5 | |
| Searches - PPSA - fixtures and real property interests (s.54) | 254(L) | | | 3.1.5 | |
| Searches - standard security searches - PPSA - search criteria | 254(L-R) | | | 3.1.6 | |
| PPSA - search criteria | 254(L-R) | | | 3.1.6 | |
| Searches - PPSA - search criteria | 254(L-R) | | | 3.1.6 | |
| Search criteria - PPSA | 254(L-R) | | | 3.1.6 | |
| PPSA - search criteria - corporations | 254(L) | | | 3.1.6(a) | |
| Searches - corporations - PPSA | 254(L) | | | 3.1.6(a) | |
| Searches - PPSA - search criteria - corporations | 254(L) | | | 3.1.6(a) | |
| Corporations - PPSA - search criteria | 254(L) | | | 3.1.6(a) | |
| PPSA - searches - search criteria - sole proprietorships and partnerships | 254(L) | | | 3.1.6(b) | |
| Searches - sole proprietorships and partnerships - PPSA | 254(L) | | | 3.1.6(b) | |
| Searches - PPSA - search criteria - sole proprietorships and partnerships | 254(L) | | | 3.1.6(b) | |
| Sole proprietorships and partnerships - PPSA - search criteria | 254(L) | | | 3.1.6(b) | |
| Partnership - PPSA - search | 254(L) | | | 3.1.6(b) | |
| PPSA - searches - search criteria - individuals | 254(L-R) | | | 3.1.6(c) | |
| Individuals - PPSA - search criteria | 254(L-R) | | | 3.1.6(c) | |
| Searches - individuals (specific/non-specific search) - PPSA | 254(L-R) | | | 3.1.6(c) | |
| Searches - PPSA - search criteria - individuals | 254(L-R) | | | 3.1.6(c) | |
| PPSA - searches - search criteria - individual - specific/non-specific search | 254(L-R) | | | 3.1.6(c) | |
| Motor Vehicles - PPSA - search criteria | 254(R) | | | 3.1.6(d) | |
| PPSA - searches - search criteria - motor vehicles (VIN of motor vehicle) | 254(R) | | | 3.1.6(d) | |
| Searches - motor vehicles - PPSA | 254(R) | | | 3.1.6(d) | |
| Searches - PPSA - search criteria - motor vehicles - VIN of motor vehicle | 254(R) | | | 3.1.6(d) | |
| Searches - standard security searches - PPSA - types of searches | 254(R) - 255(L) | | | 3.1.7 | |
| PPSA - searches - types of searches - verbal/uncertified | 254(R) - 255(L) | | | 3.1.7 | |
| PPSA - types of searches - verbal/uncertified | 254(R) - 255(L) | | | 3.1.7 | |
| PPSA - types of searches - certified | 254(R) - 255(L) | | | 3.1.7 | |
| Searches - PPSA - types of searches - verbal/uncertified | 254(R) - 255(L) | | | 3.1.7 | |
| Searches - PPSA - verbal/uncertified | 254(R) - 255(L) | | | 3.1.7 | |
| Uncertified/verbal search - PPSA | 254(R) - 255(L) | | | 3.1.7 | |
| Verbal/uncertified search - PPSA | 254(R) - 255(L) | | | 3.1.7 | |
| Searches - PPSA - certified | 254(R) - 255(L) | | | 3.1.7 | |
| Searches - PPSA - types of searches - certified | 254(R) - 255(L) | | | 3.1.7 | |
| PPSA - searches - types of searches | 254(R) - 255(L) | | | 3.1.7 | |
| Certified search - PPSA | 254(R) - 255(L) | | | 3.1.7 | |
| PPSA - searches - types of searches - certified | 254(R) - 255(L) | | | 3.1.7 | |
| Searches - standard security searches - PPSA - currency date of searches | 255(L) | | | 3.1.8 | |
| Searches - PPSA - currency date of searches | 255(L) | | | 3.1.8 | |
| PPSA - searches - currency date of searches | 255(L) | | | 3.1.8 | |
| PPSA - currency date of searches | 255(L) | | | 3.1.8 | |
| PPSA - file currency date | 255(L) | | | 3.1.8 | |
| Currency date - PPSA search | 255(L) | | | 3.1.8 | |
| Searches - currency date of searches | 255(L) | | | 3.1.8 | |
| Searches - standard security searches - PPSA - unregistered rights and interests, not disclosed in search | 255(L) | | | 3.1.9 | |
| Searches - PPSA - unregistered rights and interests, not disclosed in search | 255(L) | | | 3.1.9 | |
| PPSA - searches - unregistered rights and interests, not disclosed in search | 255(L) | | | 3.1.9 | |
| PPSA - unregistered rights and interests, not disclosed in search | 255(L) | | | 3.1.9 | |
| Unregistered rights and interests, not disclosed in search - PPSA | 255(L) | | | 3.1.9 | |
| Searches - standard security searches - PPSA - no searches of title to personal property | 255(L) | | | 3.1.10 | |
| Searches - PPSA - no searches of title to personal property | 255(L) | | | 3.1.10 | |
| PPSA - searches - no searches of title to personal property | 255(L) | | | 3.1.10 | |
| PPSA - no searches of title to personal property | 255(L) | | | 3.1.10 | |
| Searches - repair and storage liens act, PPSA search discloses RSLA registered liens | 255(L-R) | | | 3.2 | |
| Searches - standard security searches - repair and storage liens act | 255(L-R) | | | 3.2 | |
| Repair and storage liens act - PPSA search | 255(L-R) | | | 3.2 | |
| Searches - standard security searches - s. 427 of the Bank Act | 255(R) | | | 3.3 | |
| Searches - s. 427 of the Bank Act | 255(R) | | | 3.3 | |
| Bank Act - s. 427 searches | 255(R) | | | 3.3 | |
| S. 427 of the Bank Act - searches | 255(R) | | | 3.3 | |
| Searches - Bank Act - s. 427 searches | 255(R) | | | 3.3 | |
| Standard security searches - s. 427 of Bank Act | 255(R) | | | 3.3 | |
| Bankruptcy - searches | 255(R) - 256(R) | | | 3.4 | |
| Searches - bankruptcy searches | 255(R) - 256(R) | | | 3.4 | |
| Searches - standard security searches - bankruptcy searches | 255(R) - 256(R) | | | 3.4 | |
| Standard security searches - bankruptcy searches | 255(R) - 256(R) | | | 3.4 | |
| Searches - insolvency proceedings | 255(R) - 256(R) | | | 3.4 | |
| Bankruptcy - searches - court searches | 256(L) | | | 3.4.2 | |
| Bankruptcy - searches - court searches - FRANK system | 256(L) | | | 3.4.2 | |
| Bankruptcy - searches - court searches - Sustain system | 256(L) | | | 3.4.2 | |
| Court searches - bankruptcy searches | 256(L) | | | 3.4.2 | |
| Court searches - bankruptcy searches - FRANK system | 256(L) | | | 3.4.2 | |
| Court searches - bankruptcy searches - Sustain system | 256(L) | | | 3.4.2 | |
| FRANK system - bankruptcy court searches | 256(L) | | | 3.4.2 | |
| Searches - bankruptcy searches - court searches | 256(L) | | | 3.4.2 | |
| Searches - bankruptcy searches - court searches - FRANK system | 256(L) | | | 3.4.2 | |
| Searches - bankruptcy searches - court searches - Sustain system | 256(L) | | | 3.4.2 | |
| Searches - standard security searches - bankruptcy searches - court searches - FRANK system | 256(L) | | | 3.4.2 | |
| Searches - standard security searches - bankruptcy searches - court searches - Sustain system | 256(L) | | | 3.4.2 | |
| Sustain system - bankruptcy court searches | 256(L) | | | 3.4.2 | |
| Registrar in bankruptcy, superior court of justice - searches - court searches | 256(L) | | | 3.4.2 | |
| Bankruptcy - searches - superintendent of bankruptcy searches | 256(L-R) | | | 3.4.3 | |
| Searches - bankruptcy searches - superintendent of bankruptcy searches | 256(L-R) | | | 3.4.3 | |
| Searches - standard security searches - bankruptcy searches - superintendent of bankruptcy searches | 256(L-R) | | | 3.4.3 | |
| Superintendent of bankruptcy searches | 256(L-R) | | | 3.4.3 | |
| Bankruptcy - searches - search limitations | 256(R) | | | 3.4.4 | |
| Search limitations - bankruptcy searches | 256(R) | | | 3.4.4 | |
| Searches - bankruptcy searches - search limitations | 256(R) | | | 3.4.4 | |
| Searches - standard security searches - bankruptcy searches - search limitations | 256(R) | | | 3.4.4 | |
| Execution Act searches | 256(R)-257(L) | | | 3.5 | |
| Searches - execution act searches | 256(R)-257(L) | | | 3.5 | |
| Searches - standard security searches - execution act searches | 256(R)-257(L) | | | 3.5 | |
| Standard security searches - Execution Act searches | 256(R)-257(L) | | | 3.5 | |
| Bulk sales act - searches | 257(L) | | | 3.6 | |
| Searches - Bulk Sales Act searches | 257(L) | | | 3.6 | |
| Searches - standard security searches - bulk sales act searches | 257(L) | | | 3.6 | |
| Standard security searches - Bulk Sales Act searches | 257(L) | | | 3.6 | |
| Canada shipping act - security searches | 257(L-R) | | | 3.7 | |
| Intellectual property - searches | 257(L-R) | | | 3.7 | |
| Mining act - searches | 257(L-R) | | | 3.7 | |
| Searches - Canada Shipping Act | 257(L-R) | | | 3.7 | |
| Searches - intellectual property and other searches (unique assets) | 257(L-R) | | | 3.7 | |
| Searches - Mining Act search | 257(L-R) | | | 3.7 | |
| Searches - standard security searches - intellectual property and other searches | 257(L-R) | | | 3.7 | |
| Standard security searches - intellectual property and other searches | 257(L-R) | | | 3.7 | |
| Real property - searches | 257(R) | | | 4 | |
| Searches - real property searches | 257(R) | | | 4 | |
| Legal opinions  SEE: opinions | 257(R)-260(R) | | | 5-8 | |
| Opinions | 257(R)-260(R) | | | 5-8 | |
| Opinions - scope and structure of an opinion | 257(R)-258(L) | | | 6 | |
| Scope and structure - opinions | 257(R)-258(L) | | | 6 | |
| Qualifications - opinions  SEE: opinions | 258(L)- 259(L) | | | 7 | |
| Opinions - standard assumptions and qualifications | 258(L)- 259(L) | | | 7 | |
| Assumptions - opinions  SEE: opinions | 258(L)- 259(L) | | | 7 | |
| Standard assumptions and qualifications - opinions  SEE: opinions | 258(L)- 259(L) | | | 7 | |
| Opinions - standard assumptions and qualifications - authenticity of documents (assumption) | 258(L) | | | 7.1 | |
| Opinions - authenticity of documents (assumption) | 258(L) | | | 7.1 | |
| Authenticity of documents - opinions (assumption) | 258(L) | | | 7.1 | |
| Assumption - authenticity of documents - opinions | 258(L) | | | 7.1 | |
| Opinions - standard assumptions and qualifications - currency of searches (assumption) | 258(L) | | | 7.2 | |
| Currency of searches - opinions (assumption) | 258(L) | | | 7.2 | |
| Opinions - currency of searches (assumption) | 258(L) | | | 7.2 | |
| Opinions - standard assumptions and qualifications - enforcement of agreement - subject to creditors’ rights and equitable remedies (qualification) | 258(L-R) | | | 7.3 | |
| Enforcement of agreement - subject to creditors’ rights and equitable remedies - opinions (qualification) | 258(L-R) | | | 7.3 | |
| Opinions - enforcement of agreement - subject to creditors’ rights and equitable remedies (qualification) | 258(L-R) | | | 7.3 | |
| Opinions - standard assumptions and qualifications - judgment currency award judgments only in CAD dollars (qualification) | 258(R) | | | 7.4 | |
| Opinions - judgment currency award judgments only in CAD dollars (qualification) | 258(R) | | | 7.4 | |
| Judgment currency award judgments only in CAD dollars - opinions (qualification) | 258(R) | | | 7.4 | |
| Opinions - standard assumptions and qualifications - agreements binding on others (assumption) | 258(R) | | | 7.5 | |
| Opinions - agreements binding on others (assumption) | 258(R) | | | 7.5 | |
| Agreements binding on others - opinions (assumption) | 258(R) | | | 7.5 | |
| Opinions - standard assumptions and qualifications - title to personal property and priority of security interests (no opinion given) | 258(R)-259(L) | | | 7.6 | |
| Opinions - priority of security interests (no opinion given) | 258(R)-259(L) | | | 7.6 | |
| PPSA - title to personal property and priority of security interests - opinions (no opinion given) | 258(R)-259(L) | | | 7.6 | |
| Title to personal property and priority of security interests (PPSA) - opinions (no opinion given) | 258(R)-259(L) | | | 7.6 | |
| Opinions - title to personal property and priority of security interests (no opinion) | 258(R)-259(L) | | | 7.6 | |
| Opinions - title to personal property (no opinion given) | 258(R)-259(L) | | | 7.6 | |
| Opinions - standard assumptions and qualifications - local counsel required (qualification) | 259(L) | | | 7.7 | |
| Local counsel required - opinions (qualification) | 259(L) | | | 7.7 | |
| Opinions - local council required (qualification) | 259(L) | | | 7.7 | |
| Opinions - standard opinions | 259(L) | | | 8 | |
| Opinions - standard opinions - corporate capacity and power, relying on certificate of status/compliance | 259(L) | | | 8.1 | |
| Opinions - corporate capacity and power | 259(L) | | | 8.1 | |
| Standard opinions - corporate capacity and power | 259(L) | | | 8.1 | |
| Corporate capacity and power - opinions (relying on certificate of status/compliance) | 259(L) | | | 8.1 | |
| Authorization, execution and delivery - opinions | 259(R) | | | 8.2 | |
| Opinions - authorization, execution and delivery | 259(R) | | | 8.2 | |
| Standard opinions - authorization, execution and delivery | 259(R) | | | 8.2 | |
| Opinions - standard opinions - authorization, execution and delivery | 259(R) | | | 8.2 | |
| Standard opinions - valid and binding obligation enforceable in accordance with its terms | 259(R) | | | 8.3 | |
| Valid and binding obligation enforceable in accordance with its terms - opinions | 259(R) | | | 8.3 | |
| Opinions - standard opinions - valid and binding obligation enforceable in accordance with its terms | 259(R) | | | 8.3 | |
| Opinions - valid and binding obligation enforceable in accordance with its terms | 259(R) | | | 8.3 | |
| Enforceability opinion- valid and binding obligation enforceable in accordance with its terms | 259(R) | | | 8.3 | |
| Opinions - registration(s) have been made | 259(R) | | | 8.4 | |
| Registration - opinions | 259(R) | | | 8.4 | |
| Opinions - standard opinions - registration(s) have been made | 259(R) | | | 8.4 | |
| Standard opinions - registration(s) have been made | 259(R) | | | 8.4 | |
| Opinions - rank of security (for real property not personal property) | 260(L) | | | 8.5 | |
| Opinions - standard opinions - rank of security (for real property not personal property) | 260(L) | | | 8.5 | |
| Rank of security - opinions (for real property not personal property) | 260(L) | | | 8.5 | |
| Standard opinions - rank of security (for real property not personal property) | 260(L) | | | 8.5 | |
| Authorized share capital - opinions (but no opinion as to title to shares) | 260(R) | | | 8.6 | |
| Opinions - authorized share capital (but no opinion as to title to shares) | 260(R) | | | 8.6 | |
| Opinions - standard opinions - authorized share capital (but no opinion as to title to shares) | 260(R) | | | 8.6 | |
| Standard opinions - authorized share capital (but no opinion as to title to shares) | 260(R) | | | 8.6 | |
| Creditors’ Relief Act - unsecured creditors’ remedies | 261(L-R) | | | 2.1 | |
| Executions - unsecured creditors’ remedies | 261(L-R) | | | 2.1 | |
| Judgments - unsecured creditors’ remedies | 261(L-R) | | | 2.1 | |
| Unsecured creditors - judgment and execution - writ of execution/writ of seizure and sale | 261(L-R) | | | 2.1 | |
| Unsecured creditors - judgment and execution - Creditors’ Relief Act (s. 4(7) Creditors’ Relief Act) | 261(L-R) | | | 2.1 | |
| Unsecured creditors - judgment and execution - rights of judgment creditors - subordinate to rights of secured creditors | 261(R) | | | 2.1 | |
| Unsecured creditors - judgment and execution | 261L-R) | | | 2.1 | |
| Unsecured creditors - writ of execution | 261(L-R) | | | 2.1 | |
| Unsecured creditors - writ of seizure and sale | 261(L-R) | | | 2.1 | |
| Writ of execution - unsecured creditors | 261(L-R) | | | 2.1 | |
| Writ of seizure and sale - unsecured creditors | 261(L-R) | | | 2.1 | |
| Bankruptcy and other creditors' remedies  SEE: unsecured creditors | 261(L) | | | Part I | |
| Unsecured creditors - definition | 261(L) | | | 1 | |
| Unsecured creditors - rights and remedies | 261(L) | | | 1 | |
| Judgments, executions, and garnishments - unsecured creditors | 261(L)- 262(L) | | | 2 | |
| Unsecured creditors - judgments, executions, and garnishments | 261(L)- 262(L) | | | 2 | |
| Bankruptcy - judgments, executions, and garnishments | 261(L)-262(L) | | | 2 | |
| Garnishments - garnishee pays in accordance with Creditors’ Relief Act | 261(R) | | | 2.2 | |
| Garnishments - notice of garnishment - serve notice on local sheriff, judgment debtor, and garnishee(s) | 261(R) | | | 2.2 | |
| Garnishments - unsecured creditor remedy | 261(R) | | | 2.2 | |
| Unsecured creditors - garnishments | 261(R) | | | 2.2 | |
| Unsecured creditors - garnishments - garnishee pays in accordance with Creditors’ Relief Act | 261(R) | | | 2.2 | |
| Unsecured creditors - notice of garnishment - served on local sheriff, judgment debtor, and garnishee(s) | 261(R) | | | 2.2 | |
| Bankruptcy - priority | 261(R) | | | 2.3 | |
| Unsecured creditors - judgments, executions, and garnishments - priority in bankruptcy (under BIA) - relative to trustee-in-bankruptcy | 261(R) | | | 2.3 | |
| Unsecured creditors - priority in bankruptcy (under BIA) - relative to trustee-in-bankruptcy | 261(R) | | | 2.3 | |
| Judgments, executions, and garnishments - distinction from secured creditors | 261(R)-262(L) | | | 2.4 | |
| Unsecured creditors - distinction from secured creditors (re judgments and executions) | 261(R)-262(L) | | | 2.4 | |
| Unsecured creditors - judgments, executions, and garnishments - distinction from secured creditors | 261(R)-262(L) | | | 2.4 | |
| Requirements and procedures - unpaid suppliers (s. 81.1 BIA) | 262(L-R) | | | 3.3 | |
| Unpaid suppliers - requirements and procedures to obtain BIA s. 81.1 rights | 262(L-R) | | | 3.3 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - requirements and procedures | 262(L-R) | | | 3.3 | |
| S. 81.1 BIA - unpaid suppliers (s. 81.1 BIA) - special rights in bankruptcy | 262(L) | | | 3.1 | |
| Unpaid suppliers - special rights in bankruptcy (s. 81.1 BIA) | 262(L) | | | 3.1 | |
| Unpaid suppliers - special rights in bankruptcy (s. 81.1 BIA) - limitations | 262(L) | | | 3.2 | |
| Limitations - unpaid suppliers (s. 81.1 BIA) - special rights in bankruptcy | 262(L) | | | 3.2 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - special rights in bankruptcy (s. 81.1 BIA) - limitations | 262(L) | | | 3.2 | |
| BIA - unpaid suppliers (s. 81.1 BIA) | 262(L)-263(R) | | | 3 | |
| Unpaid suppliers | 262(L)-263(R) | | | 3 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) | 262(L)-263(R) | | | 3 | |
| Priority - unpaid suppliers (s. 81.1 BIA) - priority over any other claims, but subordinate to bona fide subsequent purchaser (s. 81.1(6) BIA) | 262(R) | | | 3.4 | |
| Priority - unpaid suppliers (s. 81.1 BIA) - partly paid good (s. 81.1(2) BIA) | 262(R) | | | 3.4 | |
| Unpaid suppliers - priority - over any other claims, but subordinate to bona fide subsequent purchaser (s. 81.1(6) BIA) | 262(R) | | | 3.4 | |
| Unsecured creditors - priority - partly paid goods (s. 81.1(2) BIA) | 262(R) | | | 3.4 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - priority - over any other claims, but subordinate to bona fide subsequent purchaser (s. 81.1(6) BIA) | 262(R) | | | 3.4 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - priority - partly paid goods (s. 81.1(2) BIA) | 262(R) | | | 3.4 | |
| Unpaid suppliers - WEPPA - Wage Earner Protection Program Act | 262(R)-263(R) | | | 3.5 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - WEPPA - wage earner protection program act | 262(R)-263(R) | | | 3.5 | |
| WEPPA - Wage Earner Protection Program Act | 262(R)-263(R) | | | 3.5 | |
| Unpaid suppliers - WEPPA - wages defined (s. 2(1) WEPPA) | 263(L-R) | | | 3.5 | |
| Wages - WEPPA - defined (s. 2(1) WEPPA) | 263(L-R) | | | 3.5 | |
| WEPPA - ‘wages’ defined (s. 2(1) WEPPA) | 263(L-R) | | | 3.5 | |
| Controlling interest - WEPPA - defined | 263(L) | | | 3.5 | |
| Managerial position - WEPPA - defined | 263(L) | | | 3.5 | |
| Unpaid suppliers - WEPPA - controlling interest defined | 263(L) | | | 3.5 | |
| Unpaid suppliers - WEPPA - managerial position defined | 263(L) | | | 3.5 | |
| Unpaid suppliers - WEPPA - eligibility requirements (s. 5 WEPPA) | 263(L) | | | 3.5 | |
| Unpaid suppliers - WEPPA - eligible individuals deemed ineligible (s. 6 WEPPA) | 263(L) | | | 3.5 | |
| Unpaid suppliers - WEPPA - employees compensated directly by government (s. 7 WEPPA) | 263(L) | | | 3.5 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - WEPPA - eligibility requirements (s. 5 WEPPA) | 263(L) | | | 3.5 | |
| Unsecured creditors - unpaid suppliers (s. 81.1 BIA) - WEPPA - eligible individuals deemed ineligible (s. 6 WEPPA) | 263(L) | | | 3.5 | |
| Unsecured creditors - unpaid suppliers (S. 81.1 BIA) - WEPPA - employees compensated directly by government (s. 7 WEPPA) | 263(L) | | | 3.5 | |
| WEPPA - ‘controlling interest’ defined | 263(L) | | | 3.5 | |
| WEPPA - ‘managerial position’ defined | 263(L) | | | 3.5 | |
| WEPPA - eligibility requirements (s. 5 WEPPA) | 263(L) | | | 3.5 | |
| WEPPA - eligible individuals deemed ineligible (s. 6 WEPPA) | 263(L) | | | 3.5 | |
| Subrogation right of government - unpaid suppliers - WEPPA | 263(R) | | | 3.5 | |
| Unpaid suppliers - WEPPA - subrogation right of government (s. 36(1) WEPPA) | 263(R) | | | 3.5 | |
| Unpaid suppliers - WEPPA - government right to pursue directors for unpaid wages (s. 36(1) WEPPA) | 263(R) | | | 3.5 | |
| WEPPA - subrogation right of government (s. 36(1) WEPPA) | 263(R) | | | 3.5 | |
| WEPPA - government right to pursue directors for unpaid wages (s. 36(1) WEPPA) | 263(R) | | | 3.5 | |
| Distress right of landlord - unsecured creditors | 263(R) | | | 4 | |
| Landlord and rights of distress - unsecured creditors | 263(R) | | | 4 | |
| Right of distress of landlord - unsecured creditor | 263(R) | | | 4 | |
| Unsecured creditors - landlords and rights of distress | 263(R) | | | 4 | |
| Unsecured creditors - landlords and rights or distress - limited rights to seize and sell assets owned by the tenant to satisfy rent arrears | 263(R) | | | 4 | |
| Unsecured creditors - landlords and rights or distress - preferred claim in bankruptcy for up to 3 months arrears and 3 months accelerated rent | 263(R) | | | 4 | |
| Bankruptcy - status of a bankrupt | 263(R)-264(L) | | | 5.1 | |
| Bankruptcy - status of a bankrupt - debtor can become bankrupt in 1 of 3 ways | 263(R)-264(L) | | | 5.1 | |
| Status of a bankrupt - debtor can become bankrupt in 1 of 3 ways | 263(R)-264(L) | | | 5.1 | |
| Unsecured creditors - bankruptcy - status of a bankrupt | 263(R)-264(L) | | | 5.1 | |
| Unsecured creditors - status of a bankrupt | 263(R)-264(L) | | | 5.1 | |
| Unsecured creditors - status of a bankrupt - debtor can become bankrupt in 1 of 3 ways | 263(R)-264(L) | | | 5.1 | |
| Bankruptcy -  SEE also: BIA | 263(R)-266(L) | | | 5 | |
| Unsecured creditors - bankruptcy | 263(R)-266(L) | | | 5 | |
| Strategic bankruptcy - involuntary bankruptcy | 264(L-R) | | | 5.3.1 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - strategic bankruptcy | 264(L-R) | | | 5.3.1 | |
| Person - BIA - defined broadly | 264(L) | | | 5.2 | |
| Bankruptcy - who can become bankrupt | 264(L) | | | 5.2 | |
| Bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) | 264(L) | | | 5.2 | |
| Bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) - balance sheet test (s. 2(3)(c) BIA) | 264(L) | | | 5.2 | |
| Bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) - cash flow test (s. 2(3)(a)(b) BIA) | 264(L) | | | 5.2 | |
| BIA - insolvent person (s. 2 BIA) | 264(L) | | | 5.2 | |
| BIA - person (defined broadly) | 264(L) | | | 5.2 | |
| Unsecured creditors - bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) | 264(L) | | | 5.2 | |
| Unsecured creditors - bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) - balance sheet test (s. 2(3)(c) BIA) | 264(L) | | | 5.2 | |
| Unsecured creditors - bankruptcy - who can become bankrupt - insolvent person (s. 2 BIA) - cash flow test (s. 2(3)(a)(b) BIA) | 264(L) | | | 5.2 | |
| Who can become bankrupt - insolvent person (s. 2 BIA) | 264(L) | | | 5.2 | |
| Who can become bankrupt - insolvent person (s. 2 BIA) - balance sheet test (s. 2 (3)(c) BIA) | 264(L) | | | 5.2 | |
| Who can become bankrupt - insolvent person (s. 2 BIA) - cash flow test (s. 2(3)(a)(b) BIA) | 264(L) | | | 5.2 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application | 264(L) - 265(L) | | | 5.3 | |
| Involuntary bankruptcy and the bankruptcy application | 264(L) - 265(L) | | | 5.3 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application | 264(L) - 265(L) | | | 5.3 | |
| Involuntary bankruptcy and the bankruptcy application - strategic bankruptcy | 264(L-R) | | | 5.3.1 | |
| Acts of bankruptcy (s. 42(1) BIA) - involuntary bankruptcy and the bankruptcy application | 264(R) | | | 5.3.2 | |
| Bankruptcy - acts of bankruptcy | 264(R) | | | 5.3.2 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - acts of bankruptcy (s. 42(1) BIA) | 264(R) | | | 5.3.2 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure | 264(R) | | | 5.3.2 | |
| Involuntary bankruptcy and the bankruptcy application - acts of bankruptcy (s. 42(1) BIA) | 264(R) | | | 5.3.2 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - acts of bankruptcy (s. 42(1) BIA) | 264(R) | | | 5.3.2 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - application commenced in the Ontario Superior Court | 264(R) | | | 5.3.3 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - onus is on the applicant - verified by affidavit of trust (s. 43(3) BIA) | 264(R) | | | 5.3.3 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - debtor must be served with notice of application (s. 70(1) BIA Rules) | 264(R) | | | 5.3.3 | |
| Procedure - involuntary bankruptcy and the bankruptcy application | 264(R) | | | 5.3.3 | |
| Procedure - involuntary bankruptcy and the bankruptcy application - application commenced in the Ontario Superior Court | 264(R) | | | 5.3.3 | |
| Procedure - involuntary bankruptcy and the bankruptcy application - onus is on the applicant - verified by affidavit of truth (s. 43(3) BIA) | 264(R) | | | 5.3.3 | |
| Procedure - involuntary bankruptcy and the bankruptcy application - debtor must be served with notice of application (s. 70(1) BIA Rules) | 264(R) | | | 5.3.3 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure | 264(R) | | | 5.3.3 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - application commenced in the Ontario Superior Court | 264(R) | | | 5.3.3 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - onus is on the applicant - verified by affidavit of truth (s. 43(3) BIA) | 264(R) | | | 5.3.3 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - procedure - debtor served with notice of application (s. 70(1) BIA Rules) | 264(R) | | | 5.3.3 | |
| Affidavit of truth (s. 43(3) BIA) - bankruptcy | 264(R)-265(L) | | | 5.3.3-5.3.4 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - disputed applications - file notice of dispute and serve a copy on applicant (s. 74 BIA Rules) | 264(L) | | | 5.3.4 | |
| Disputed applications - involuntary bankruptcy | 265(L) | | | 5.3.4 | |
| Involuntary bankruptcy and the bankruptcy application - disputed applications - file a notice of dispute and serve a copy on applicant (s. 74 BIA Rules) | 265(L) | | | 5.3.4 | |
| Notice of dispute (s. 74 BIA rules) - involuntary bankruptcy and bankruptcy application | 265(L) | | | 5.3.4 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - disputed applications - file notice of dispute and serve a copy on applicant (s. 74 BIA Rules) | 265(L) | | | 5.3.4 | |
| Bankruptcy - involuntary bankruptcy and the bankruptcy application - remedies | 265(L) | | | 5.3.5 | |
| Involuntary bankruptcy and the bankruptcy application - remedies | 265(L) | | | 5.3.5 | |
| Remedies - involuntary bankruptcy | 265(L) | | | 5.3.5 | |
| Unsecured creditors - bankruptcy - involuntary bankruptcy and the bankruptcy application - remedies | 265(L) | | | 5.3.5 | |
| Bankruptcy - trustee - appointed (s. 71 BIA) | 265(R) | | | 5.4.1 | |
| Bankruptcy - trustee - fees and expenses given priority (s. 136(1)(b) BIA) | 265(R) | | | 5.4.1 | |
| Bankruptcy - trustee - typically persons | 265(R) | | | 5.4.1 | |
| Trustee - appointed (s. 71 BIA) | 265(R) | | | 5.4.1 | |
| Trustee - fees and expenses given priority (s. 136(1)(b) BIA) | 265(R) | | | 5.4.1 | |
| Trustee - typically persons | 265(R) | | | 5.4.1 | |
| Unsecured creditors - bankruptcy - trustee - appointed (s. 71 BIA) | 265(R) | | | 5.4.1 | |
| Unsecured creditors - bankruptcy - trustee - fees and expenses given priority (s. 136(1)(b) BIA) | 265(R) | | | 5.4.1 | |
| Unsecured creditors - bankruptcy - trustee - typically persons | 265(R) | | | 5.4.1 | |
| Bankruptcy - trustee | 265(R)-266(L) | | | 5.4 | |
| Trustee - trustees in bankruptcy | 265(R)-266(L) | | | 5.4 | |
| Unsecured creditors - bankruptcy - trustee | 265(R)-266(L) | | | 5.4 | |
| Trustee - duties and powers - creditors must give up possession, some exceptions (s. 17(1) BIA) | 265(R) | | | 5.4.2 | |
| Trustee - duties and powers - trustee must give notice of bankruptcy, convene meetings of creditors, report on progress (s. 27(1) and 102(1) BIA) | 265(R) | | | 5.4.2 | |
| Trustee - duties and powers - main role of trustee - liquidate assets and distribute proceeds | 265(R) | | | 5.4.2 | |
| Trustee - duties and powers - power to enter premises occupied by third party with consent or warrant (s. 16(3.1) BIA) | 265(R) | | | 5.4.2 | |
| Trustee - duties and powers - power to enter the bankrupt’s premises to obtain possession (s. 16(3) BIA) | 265(R) | | | 5.4.2 | |
| Trustee - duties and powers - power to scrutinize actions of bankrupt prior to bankruptcy | 266(L) | | | 5.4.2 | |
| Trustee - duties and powers - powers limited if inspector (s. 30 BIA) | 266(L) | | | 5.4.2 | |
| Trustee - duties and powers - take possession of property and take inventory (s. 16(3) BIA) | 265(R) | | | 5.4.2 | |
| Unsecured creditors - bankruptcy - trustee - duties and powers | 265(R)-266(L) | | | 5.4.2 | |
| Bankruptcy - stay of proceedings - claims by unsecured creditors (s. 69.3 BIA) | 266(L-R) | | | 6.1 | |
| Bankruptcy - stay of proceedings - claims by unsecured creditors (s. 69.3 BIA) - must file proof of claim with trustee (s. 124(1) BIA) | 266(L-R) | | | 6.1 | |
| Proof of claim (s. 124(1) BIA) - bankruptcy - stay of proceedings - claims by unsecured creditors | 266(L-R) | | | 6.1 | |
| Stay of proceedings - bankruptcy - claims by unsecured creditors (s. 69.3 BIA) | 266(L-R) | | | 6.1 | |
| Stay of proceedings - bankruptcy - claims by unsecured creditors (s. 69.3 BIA) - must file proof of claim with trustee (s. 124(1) BIA) | 266(L-R) | | | 6.1 | |
| Unsecured creditors - bankruptcy - stay of proceedings - claims by unsecured creditors (s. 69.3 BIA) | 266(L-R) | | | 6.1 | |
| Unsecured creditors - bankruptcy - stay of proceedings -claims by unsecured creditors (s. 69.3 BIA) - must file proof of claim with trustee (s. 124(1) BIA) | 266(L-R) | | | 6.1 | |
| Bankruptcy - treatment of secured creditors - stranger to the bankruptcy | 266(L) | | | 5.4.3 | |
| Stranger to the bankruptcy - defined (secured creditor is a stranger to the bankruptcy) | 266(L) | | | 5.4.3 | |
| Treatment of secured creditors in a bankruptcy - stranger to the bankruptcy | 266(L) | | | 5.4.3 | |
| Unsecured creditors - bankruptcy - treatment of secured creditors - stranger to the bankruptcy (free to enforce its security) | 266(L) | | | 5.4.3 | |
| Unsecured creditors - bankruptcy - treatment of secured creditors - must prove its security to trustee if requested (s. 128(1) BIA) | 266(L) | | | 5.4.3 | |
| Unsecured creditors - bankruptcy - treatment of secured creditors - trustee has right to redeem under s. 128(3) BIA | 266(L) | | | 5.4.3 | |
| Bankruptcy - stay of proceedings - leave to lift stay, examples where leave may be granted listed | 266(R) | | | 6.2 | |
| Leave to lift stay - bankruptcy - stay of proceedings | 266(R) | | | 6.2 | |
| Unsecured creditors - bankruptcy - stay of proceedings - leave to lift stay, examples where leave may be granted listed | 266(R) | | | 6.2 | |
| Bankruptcy - administration of bankrupt’s estate - first meeting of creditors | 266(R)-267(L) | | | 7.1 | |
| Bankruptcy - first meeting of creditors - addresses 3 matters (s. 102(5) BIA) | 267(L) | | | 7.1 | |
| Bankruptcy - first meeting of creditors - meeting within 21 days of trustee’s appointment, but no earlier than 10 days after notice is sent (s. 102(1) BIA; s. 108(1) BIA Rules) | 267(L) | | | 7.1 | |
| Bankruptcy - first meeting of creditors - send a notice of bankruptcy and of first meeting (s. 102(1) BIA) | 266(R)-267(L) | | | 7.1 | |
| Bankruptcy - first meeting of creditors - meeting location designated by official receiver | 267(L) | | | 7.1 | |
| First meeting of creditors - bankruptcy | 266(R)-267(L) | | | 7.1 | |
| First meeting of creditors - bankruptcy - addresses 3 matters (s. 102(5) BIA) | 267(L) | | | 7.1 | |
| First meeting of creditors - bankruptcy - meeting location designated by official receiver | 267(L) | | | 7.1 | |
| First meeting of creditors - bankruptcy - meeting within 21 days of trustee’s appointment, but no earlier than 10 days after notice is sent (s. 102(1) BIA; s. 108(1) BIA Rules) | 267(L) | | | 7.1 | |
| First meeting of creditors - bankruptcy - send a notice of bankruptcy and of first meeting (s. 102(1) BIA) | 266(R)-267(L) | | | 7.1 | |
| Unsecured creditors - bankruptcy - first meeting of creditors - addresses 3 matters (s. 102(5) BIA) | 267(L) | | | 7.1 | |
| Unsecured creditors - bankruptcy - first meeting of creditors - meeting within 21 days of trustee’s appointment, but no earlier than 10 days after notice is sent (s. 102(1) BIA; s. 108(1) BIA Rules) | 266(R)-267(L) | | | 7.1 | |
| Unsecured creditors - bankruptcy - first meeting of creditors - meeting location designated by official receiver | 267(L) | | | 7.1 | |
| Unsecured creditors - bankruptcy - first meeting of creditors - send a notice of bankruptcy and of first meeting (s. 102(1) BIA) | 266(R)-267(L) | | | 7.1 | |
| Administration of bankrupt’s estate | 266(R)-268(R) | | | 7 | |
| Bankruptcy - administration of bankrupt’s estate | 266(R)-268(R) | | | 7 | |
| Unsecured creditors - bankruptcy - administration of bankrupt’s estate | 266(R)-268(R) | | | 7 | |
| Bankruptcy - administration of bankrupt’s estate - review of bankrupt’s affairs - official receiver conducts an examination of the bankrupt (s. 161 BIA) - bankrupt must submit to examination (s. 158(h) BIA) | 267(R) | | | 7.3 | |
| Review of bankrupt’s affairs - administration of bankrupt’s estate - official receiver conducts examination of the bankrupt (s. 161 BIA) - bankrupt must submit to examination (s. 158(h) BIA) | 267(R) | | | 7.3 | |
| Unsecured creditors - bankruptcy - review of bankrupt’s affairs - official receiver conducts an examination of the bankrupt (s. 161 BIA) - bankrupt must submit to examination (s. 158(h) BIA) | 265(L-R) | | | 7.3 | |
| Affirmation of trustee in bankruptcy | 267(L) | | | 7.1-7.2 | |
| Affirmation of trustee in bankruptcy - at first meeting | 267(L) | | | 7.2 | |
| Affirmation of trustee in bankruptcy - passed by ‘ordinary resolution’ (s. 115 BIA) | 267(L) | | | 7.2 | |
| Bankruptcy - administration of bankrupt’s estate - affirmation of trustee | 267(L) | | | 7.2 | |
| Bankruptcy - affirmation of trustee - at first meeting | 267(L) | | | 7.2 | |
| Bankruptcy - affirmation of trustee - passed by ‘ordinary resolution’ (s. 115 BIA) | 267(L) | | | 7.2 | |
| Bankruptcy - removing trustee | 267(L) | | | 7.2 | |
| Ordinary resolution - affirmation of trustee (s. 115 BIA) | 267(L) | | | 7.2 | |
| Trustee - affirmation of trustee - at first meeting | 267(L) | | | 7.2 | |
| Trustee - affirmation of trustee - by ordinary resolution | 267(L) | | | 7.2 | |
| Unsecured creditors - bankruptcy - affirmation of trustee - at first meeting | 267(L) | | | 7.2 | |
| Unsecured creditors - bankruptcy - affirmation of trustee - passed by ‘ordinary resolution’ (s. 115 BIA) | 267(L) | | | 7.2 | |
| Bankruptcy - administration of bankrupt’s estate - inspectors | 267(R)-268(L) | | | 7.4 | |
| Bankruptcy - inspectors | 267(R)-268(L) | | | 7.4 | |
| Inspectors - bankruptcy | 267(R)-268(L) | | | 7.4 | |
| Unsecured creditors - bankruptcy - inspectors | 267(R)-268(L) | | | 7.4 | |
| Bankruptcy - inspectors - powers of trustee requiring inspector approval (s. 30 BIA) | 268(L) | | | 7.4.2 | |
| Inspectors - bankruptcy - powers of trustee requiring inspector approval (s. 30 BIA) | 268(L) | | | 7.4.2 | |
| Trustee - powers of trustee requiring inspector approval (s. 30 BIA) | 268(L) | | | 7.4.2 | |
| Unsecured creditors - bankruptcy - inspectors - powers of trustee requiring inspector approval (s. 30 BIA) | 268(L) | | | 7.4.2 | |
| Bankruptcy - inspectors - conflicts with inspectors - direction given by creditors prevail (s. 119(1) BIA) | 268(L) | | | 7.4.3 | |
| Conflict with inspectors - bankruptcy - direction given by creditors prevail (s. 119(1)) | 268(L) | | | 7.4.3 | |
| Inspectors - bankruptcy - conflicts with inspectors - direction given by creditors prevail (s. 119(1) BIA) | 268(L) | | | 7.4.3 | |
| Unsecured creditors - bankruptcy - inspectors - conflicts with inspectors - direction given by creditors prevail (s. 119(1)) | 268(L) | | | 7.4.3 | |
| Bankruptcy - proof of claims and voting at first creditors’ meeting | 268(R) | | | 7.5 | |
| Bankruptcy - voting and proof of claims at first creditors’ meeting | 268(R) | | | 7.5 | |
| Proof of claims and voting at first creditors’ meeting | 268(R) | | | 7.5 | |
| Unsecured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting | 268(R) | | | 7.5 | |
| Unsecured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting - must file proof of claim (s. 109(1) BIA) | 268(R) | | | 7.5 | |
| Unsecured creditors - bankruptcy - voting and proof of claims at first creditors’ meeting | 268(R) | | | 7.5 | |
| Voting and proof of claims at first creditors’ meeting | 268(R) | | | 7.5 | |
| Bankruptcy - proof of claims and voting at first creditors’ meeting - must file proof of claim (s. 109(1) BIA) | 268(R) | | | 7.5.1 | |
| Preferred creditors (unsecured creditors under s. 136(1)(a)-(j) BIA) - bankruptcy | 268(R) | | | 7.5.1 | |
| Proof of claim at first creditors’ meeting (s. 109(1) BIA) - Administration of bankrupt’s estate | 268(R) | | | 7.5.1 | |
| Provable claims - administration of the bankrupt’s estate | 268(R) | | | 7.5.1 | |
| Provable claims - bankruptcy | 268(R) | | | 7.5.1 | |
| Bankruptcy - proof of claims and voting at first creditors’ meeting - secured creditors (s. 112 BIA) | 268(R) | | | 7.5.2 | |
| Bankruptcy - secured creditors - proof of claims and voting at first creditors’ meeting (s. 112 BIA) | 268(R) | | | 7.5.2 | |
| Secured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting (s. 112 BIA) | 268(R) | | | 7.5.2 | |
| Unsecured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting - secured creditors (s. 112 BIA) | 268(R) | | | 7.5.2 | |
| Bankruptcy - proof of claims and voting at first creditors’ meeting - rights to share in distribution - must prove claim to share in distribution (s. 124(1) BIA) | 268(R) | | | 7.5.3 | |
| Bankruptcy - rights to share in distribution - must prove claim to share in distribution (s. 124(1) BIA) | 268(R) | | | 7.5.3 | |
| Right to share in distribution - bankruptcy - administration of bankrupt’s estate | 268(R) | | | 7.5.3 | |
| Unsecured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting - rights to share in distribution - creditors must prove claim to share in distribution (s. 124(1) BIA) | 268(R) | | | 7.5.3 | |
| Unsecured creditors - bankruptcy - rights to share in distribution - must prove claim to share in distribution (s. 124(1) BIA) | 268(R) | | | 7.5.3 | |
| Bankruptcy - proof of claims and voting at first creditors’ meeting - restricted parties (s. 113(3) BIA) | 268(R) | | | 7.5.4 | |
| Bankruptcy - restricted parties (s. 113(3) BIA) - administration of bankrupt’s estate | 268(R) | | | 7.5.4 | |
| Restricted parties - administration of bankrupt’s estate (s. 113(3) BIA) | 268(R) | | | 7.5.4 | |
| Unsecured creditors - bankruptcy - proof of claims and voting at first creditors’ meeting - restricted parties (s. 113(3) BIA) | 268(R) | | | 7.5.4 | |
| Bankruptcy - personal liability of trustee | 269(L) | | | 8 | |
| Bankruptcy - trustee - personal liability | 269(L) | | | 8 | |
| Personal liability of trustee - bankruptcy | 269(L) | | | 8 | |
| Trustee - personal liability - administration of bankrupts' estate | 269(L) | | | 8 | |
| Unsecured creditors - bankruptcy - personal liability of trustee | 269(L) | | | 8 | |
| Unsecured creditors - bankruptcy - trustee - personal liability | 269(L) | | | 8 | |
| Bankruptcy - personal liability of trustee - labour and employee-related liabilities (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Bankruptcy - trustee - personal liability - labour and employee-related (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Labour and employee-related liabilities - bankruptcy trustee (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Personal liability of trustee - labour and employee-related (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Trustee - personal liability - labour and employee-related (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Unsecured creditors - bankruptcy - personal liability of trustee - labour and employee-related (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Unsecured creditors - bankruptcy - trustee - personal liability - labour and employee-related (s. 14.06(1.1) and (1.2) BIA) | 269(L) | | | 8.1 | |
| Bankruptcy - personal liability of trustee - environmental liabilities (protections, s. 14.06(1)-(6) BIA) | 269(R) | | | 8.2 | |
| Bankruptcy - trustee - personal liability - environmental (protections, s. 14.06(1)-(6) BIA) | 269(R) | | | 8.2 | |
| Environmental liability - bankruptcy - personal liability of trustee (protections, s. 14.06(1)-(6) BIA) | 269(R) | | | 8.2 | |
| Unsecured creditors - bankruptcy - personal liability of trustee - environmental (protections, s. 14.06(1)-(6) BIA) | 269(R) | | | 8.2 | |
| Unsecured creditors - bankruptcy - trustee - personal liability - environmental (protections, s. 14.06(1)-(6) BIA) | 269(R) | | | 8.2 | |
| Environmental Protection Act - trustee liability | 269(R) | | | 8.2.1 | |
| EPA - Environmental protection act | 269(R) | | | 8.2.1 | |
| Bankruptcy - personal liability of trustee - environmental liabilities - protections from liability (s. 14.06(2) BIA) | 269(R) | | | 8.2.2 | |
| Bankruptcy - trustee - personal liability - environmental - protection from personal liability (s. 14.06(2) BIA) | 269(R) | | | 8.2.2 | |
| Personal liability of trustee - environmental - protection from personal liability (s. 14.06(2) BIA) | 269(R) | | | 8.2.2 | |
| Trustee - personal liability - environmental - protection from personal liability (s. 14.06(2) BIA) | 269(R) | | | 8.2.2 | |
| Bankruptcy - personal liability of trustee - environmental liabilities - compliance with remediation orders (options, s. 14.06(4) BIA) | 269(R)-270(L) | | | 8.2.3 | |
| Bankruptcy - trustee - personal liability - environmental - compliance with remediation orders (options, s. 14.06(4) BIA) | 269(R)-270(L) | | | 8.2.3 | |
| Compliance with environmental remediation order - bankruptcy - personal liability of trustee (compliance options, s. 14.06(4) BIA) | 269(R)-270(L) | | | 8.2.3 | |
| Environmental liabilities - bankruptcy - compliance with environmental remediation orders (compliance options, s. 14.06(4) BIA) | 269(R)-270(L) | | | 8.2.3 | |
| Bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) | 270(L-R) | | | 9.1 | |
| Bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - need court approval to sell to related parties (s. 30(4)-(6) BIA) | 270(L-R) | | | 9.1 | |
| Liquidation of bankrupt’s assets (s. 30(1)(a) BIA) | 270(L-R) | | | 9.1 | |
| Liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - need court approval to sell to related parties (s. 30(4)-(6) BIA) | 270(L-R) | | | 9.1 | |
| Related parties - liquidation - court approval to sell to related parties (defined, s. 30(4)-(6) BIA) | 270(L-R) | | | 9.1 | |
| Unsecured creditors - bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) | 270(L-R) | | | 9.1 | |
| Unsecured creditors - bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - need court approval to sell to related parties (s. 30(4)-(6) BIA) | 270(L-R) | | | 9.1 | |
| Bankruptcy - personal liability of trustee - environmental liability - priority charge for remediation costs (s. 14.06(7) BIA) | 270(L) | | | 8.2.4 | |
| Bankruptcy - trustee - personal liability - environmental l - priority charge for remediation costs (s. 14.06(7) BIA) | 270(L) | | | 8.2.4 | |
| Remediation costs - priority charge for remediation costs (s. 14.06(7) BIA) | 270(L) | | | 8.2.4 | |
| Bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - sale of real property | 270(R) | | | 9.2.1 | |
| Liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - sale of real property | 270(R) | | | 9.2.1 | |
| Sale of real property - liquidation of bankrupt’s assets | 270(R) | | | 9.2.1 | |
| Unsecured creditors - bankruptcy - liquidation of bankrupt’s assets - sale of real property | 270(R) | | | 9.2.1 | |
| Bankruptcy - liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - sale of real property - matrimonial home (special consideration under FLA) | 270(R) | | | 9.2.2 | |
| Bankruptcy - sale of real property - matrimonial home (special consideration under FLA) | 270(R) | | | 9.2.2 | |
| Liquidation of bankrupt’s assets (s. 30(1)(a) BIA) - sale of real property - matrimonial home (special consideration under FLA) - bankruptcy | 270(R) | | | 9.2.2 | |
| Matrimonial home - bankruptcy - sale of real property (special consideration under FLA) | 270(R) | | | 9.2.2 | |
| Sale of real property - liquidation of bankrupt’s assets - matrimonial home | 270(R) | | | 9.2.2 | |
| Unsecured creditors - bankruptcy - liquidation of bankrupt’s assets - sale of real property - matrimonial home (special consideration under FLA) | 270(R) | | | 9.2.2 | |
| Assignment of leases - bankruptcy | 270(R)-271(L) | | | 10 | |
| Bankruptcy - assignment of leases | 270(R)-271(L) | | | 10 | |
| Bankruptcy - rights of occupation of leased premises | 270(R)-271(L) | | | 10 | |
| Bankruptcy - rights of occupation of leased premises and assignment of leases | 270(R)-271(L) | | | 10 | |
| Right of occupation of leased premises - bankruptcy | 270(R)-271(L) | | | 10 | |
| Unsecured creditors - bankruptcy - assignment of leases | 270(R)-271(L) | | | 10 | |
| Unsecured creditors - bankruptcy - rights of occupation of leased premises and assignment of leases | 270(R)-271(L) | | | 10 | |
| Bankruptcy - leased premises - occupation rights (s. 38-39 Commercial Tenancies Act) | 270(R)-271(L) | | | 10.1 | |
| Lease - bankruptcy - occupation rights (s. 38-39 Commercial Tenancies Act) | 270(R)-271(L) | | | 10.1 | |
| Occupation rights - trustee in bankruptcy (s. 38-39 Commercial Tenancies Act) | 270(R)-271(L) | | | 10.1 | |
| Unsecured creditors - bankruptcy - leased premises - occupation rights (s. 38-39 Commercial Tenancies Act) | 270(R)-271(L) | | | 10.1 | |
| Asset distribution - bankruptcy (s. 136 BIA) | 271(L-R) | | | 11 | |
| Bankruptcy - distribution of assets (s. 136 BIA) | 271(L-R) | | | 11 | |
| Bankruptcy - distribution of assets (s. 136 BIA) - interim distribution | 271(L-R) | | | 11 | |
| Distribution of assets - bankruptcy (s. 136 BIA) | 271(L-R) | | | 11 | |
| Interim distributions - bankruptcy | 271(R) | | | 11 | |
| Trustee - priority of payment of fees - distribution of the assets of the estate (s. 136 BIA) | 271(L-R) | | | 11 | |
| Unsecured creditors - bankruptcy - distribution of assets (s. 136 BIA) | 271(L-R) | | | 11 | |
| Unsecured creditors - bankruptcy - distribution of assets (s. 136 BIA) - interim distribution | 271(R) | | | 11 | |
| Assignment of leases - bankruptcy - election to assign lease | 271(L) | | | 10.2 | |
| Bankruptcy - leased premises - election to retain lease | 271(L) | | | 10.2 | |
| Bankruptcy - leased premises - landlord consent (if landlord does not consent to assignment, trustee can get court order) | 271(L) | | | 10.2 | |
| Bankruptcy - leased premises - right to assign | 271(L) | | | 10.2 | |
| Lease - bankruptcy - assignment rights | 271(L) | | | 10.2 | |
| Lease - bankruptcy - election to retain | 271(L) | | | 10.2 | |
| Unsecured creditors - bankruptcy - election to retain and right to assign lease | 271(L) | | | 10.2 | |
| Bankruptcy - leased premises - disclaimer of leases - landlord is entitled to claim preferred creditor status (s. 136(1)(f) BIA) | 271(L) | | | 10.3 | |
| Disclaimer - of leases in bankruptcy - landlord is entitled to claim preferred creditor status (s. 136(1)(f) BIA) | 271(L) | | | 10.3 | |
| Unsecured creditors - bankruptcy - leased premises - disclaimer of leases - landlord is entitled to claim preferred creditor status (s. 136(1)(f) BIA) | 271(L) | | | 10.3 | |
| Bankruptcy - interim receiver - s. 47.1(1) or s. 47(1) BIA (more power than under s. 46) | 271(R)-272(L) | | | 12 | |
| Bankruptcy - interim receivers - s. 46 BIA (preserves assets) | 271(R)-272(L) | | | 12 | |
| Bankruptcy - s. 46 BIA - interim receivers (preserves assets) | 271(R)-272(L) | | | 12 | |
| Interim receivers - s. 46 BIA, interim receiver (preserves assets) | 271(R)-272(L) | | | 12 | |
| Interim receivers - s. 47.1(1) or s. 47(1) BIA (more power than under s. 46 BIA) | 271(R)-272(L) | | | 12 | |
| S.46 BIA - interim receivers (preserves assets) - creditor applies to the court | 272(L) | | | 12 | |
| Unsecured creditors - bankruptcy - interim receivers (preserves assets) under s. 46 BIA | 271(R)-272(L) | | | 12 | |
| Automatic discharge - Individual bankrupt (if not a personal income tax debtor) | 272(L-R) | | | 13.2.2 | |
| Bankruptcy - discharge of individual bankrupt - automatic discharge (if not a personal income tax debtor) | 272(L-R) | | | 13.2.2 | |
| Discharge of individual bankrupt - automatic discharge (if not a personal income tax debtor) | 272(L-R) | | | 13.2.2 | |
| Bankruptcy - discharge of bankrupt | 272(L)-274(L) | | | 13 | |
| Discharge of bankrupt | 272(L)-274(L) | | | 13 | |
| Unsecured creditors - bankruptcy - discharge of bankrupt | 272(L)-274(L) | | | 13 | |
| Bankruptcy - discharge of corporate bankrupt (debts must be paid in full, s. 169(4) BIA) | 272(L) | | | 13.1 | |
| Corporate bankrupt - discharge of bankrupt (debts must be paid in full, s. 169(4) BIA) | 272(L) | | | 13.1 | |
| Discharge of corporate bankrupt (debts must be paid in full, s. 169(4) BIA) | 272(L) | | | 13.1 | |
| Unsecured creditors - bankruptcy - discharge of corporate bankrupt (debts must be paid in full, s. 169(4) BIA) | 272(L) | | | 13.1 | |
| Bankruptcy - discharge of individual bankrupt | 272(L)-274(L) | | | 13.2 | |
| Discharge of individual bankrupt | 272(L)-274(L) | | | 13.2 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt | 272(L)-274(L) | | | 13.2 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - automatic discharge (if not a previous bankrupt or a personal income tax debtor) | 272(L-R) | | | 13.2 | |
| Discharge hearing - orders available | 273(R) | | | 13.2.7 | |
| Bankruptcy - discharge of individual bankrupt - non-automatic discharge (s. 169(2) BIA) | 272(R) | | | 13.2.3 | |
| Discharge of individual bankrupt - non-automatic discharge (s. 169(2) BIA) | 272(R) | | | 13.2.3 | |
| Non-automatic discharge - individual bankrupt (s. 169(2) BIA) | 272(R) | | | 13.2.3 | |
| Bankruptcy - discharge of individual bankrupt - personal income tax debtors (s. 172.1(1) BIA) | 272(R) | | | 13.2.4 | |
| Tax - bankruptcy - personal income tax debtors (s. 172.1(1) BIA) | 272(R) | | | 13.2.4 | |
| Tax - personal income tax debtors - bankruptcy (s. 172.1(1) BIA) | 272(R) | | | 13.2.4 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - personal income tax debtors | 272(R) | | | 13.2.4 | |
| Bankruptcy - discharge of individual bankrupt - facts for which a discharge may be refused, suspended, or granted conditionally (s. 173 BIA) | 273(L-R) | | | 13.2.7 | |
| Discharge of individual bankrupt - facts for which a discharge may be refused, suspended or granted conditionally (s. 173 BIA) | 273(L-R) | | | 13.2.7 | |
| Orders available at discharge hearing (s. 172(2) BIA) | 273(R) | | | 13.2.7 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - facts for which a discharge may be refused, suspended, or granted conditionally (s. 173 BIA) | 273(L-R) | | | 13.2.7 | |
| Bankruptcy - discharge of individual bankrupt - notice to creditors (of automatic discharge or discharge hearing, s. 168.1(4) and 169(6) BIA) | 273(L) | | | 13.2.5 | |
| Notice to creditors - bankruptcy - of automatic discharge or discharge hearing (s. 168.1(4) and 169(6) BIA) | 273(L) | | | 13.2.5 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - notice to creditors (of automatic discharge or discharge hearing, s. 168.1(4) and 169(6) BIA) | 273(L) | | | 13.2.5 | |
| Bankruptcy - discharge of individual bankrupt - mandatory mediation (s. 170.1(1) BIA) | 273(L) | | | 13.2.6 | |
| Discharge of individual bankrupt - mandatory mediation (s. 170.1(1) BIA) | 273(L) | | | 13.2.6 | |
| Mandatory mediation - bankruptcy - discharge of individual bankrupt (s. 170.1(1) BIA) | 273(L) | | | 13.2.6 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - mandatory mediation (s. 170.1(1) BIA) | 273(L) | | | 13.2.6 | |
| Bankruptcy - discharge of individual bankrupt - conditional discharges | 273(R) | | | 13.2.8 | |
| Conditional discharge - bankruptcy - individual bankrupt | 273(R) | | | 13.2.8 | |
| Conditional discharge - individual bankrupt | 273(R) | | | 13.2.8 | |
| Discharge of individual bankrupt - conditional discharges | 273(R) | | | 13.2.8 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - conditional discharges | 273(R) | | | 13.2.8 | |
| Bankruptcy - discharge of individual bankrupt - suspension of discharge | 273(R)-274(L) | | | 13.2.9 | |
| Discharge of individual bankrupt - suspension of discharges | 273(R)-274(L) | | | 13.2.9 | |
| Suspension of discharges - bankruptcy - discharge of individual bankrupt | 273(R)-274(L) | | | 13.2.9 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - suspension of discharge | 273(R)-274(L) | | | 13.2.9 | |
| Amendments to CCAA - fraudulent conveyances | 274(L-R) | | | Part II | |
| Fraudulent conveyances and preferences and transfers at undervalue | 274(L-R) | | | Part II | |
| Pre-bankruptcy transactions - transfer at undervalue | 274(L-R) | | | Part II | |
| Unsecured creditors - fraudulent conveyances, and preferences and transfers at under value | 274(L-R) | | | Part II | |
| Bankruptcy - discharge of individual bankrupt - debts not released by discharge order (s. 178 BIA) | 274(L) | | | 13.2.10 | |
| Debts not released by discharge order - discharge of individual bankrupt (s. 178 BIA) | 274(L) | | | 13.2.10 | |
| Discharge of individual bankrupt - debts not released by discharge order (s. 178 BIA) | 274(L) | | | 13.2.10 | |
| Unsecured creditors - bankruptcy - discharge of individual bankrupt - debts not released by discharge order (s. 178 BIA) | 274(L) | | | 13.2.10 | |
| Bankruptcy - discharge of trustees duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Bankruptcy - trustee - discharge of trustees duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Bankruptcy - trustee - duties - discharge of duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Discharge of trustee in bankruptcy’s duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Trustee - discharge of trustees duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Unsecured creditors - bankruptcy - discharge of trustees duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Unsecured creditors - bankruptcy - trustee - discharge of trustees duties (s. 41(1) BIA) | 274(L) | | | 14 | |
| Excluded property - FCA | 275(L-R) | | | 15.3 | |
| FCA - meaning of property (if excluded property, FCA does not apply) | 275(L-R) | | | 15.3 | |
| FCA - personal property (if excluded property, FCA does not apply) | 275(L-R) | | | 15.3 | |
| FCA - property definition (if excluded property, FCA does not apply) | 275(L-R) | | | 15.3 | |
| FCA - real property (if excluded property, FCA does not apply) | 275(L-R) | | | 15.3 | |
| Property - defined in FCA (if excluded property, FCA does not apply) | 275(L-R) | | | 15.3 | |
| Tools of the trade - FCA - bankruptcy - excluded property | 275(L-R) | | | 15.3 | |
| FCA - required elements (s .2 FCA) | 275(L) | | | 15.1 | |
| Fraudulent conveyance - FCA - required elements (s. 2 FCA) | 275(L) | | | 15.1 | |
| Required elements - fraudulent conveyance - FCA (s. 2 FCA) | 275(L) | | | 15.1 | |
| Conveyance - definition in FCA (interpreted broadly to include any transfer of property) | 275(L) | | | 15.2 | |
| Conveyance - FCA - definition (interpreted broadly to include any transfer of property) | 275(L) | | | 15.2 | |
| Conveyance - FCA - meaning of conveyance | 275(L) | | | 15.2 | |
| FCA - conveyance definition (interpreted broadly to include any transfer of property) | 275(L) | | | 15.2 | |
| FCA - meaning of conveyance (interpreted broadly to include any transfer of property) | 275(L) | | | 15.2 | |
| FCA | 275(L)-276(R) | | | 15 | |
| Fraudulent Conveyances Act (FCA)  SEE: FCA | 275(L)-276(R) | | | 15 | |
| Badges of fraud - FCA - onus is on the plaintiff to prove intent | 275(R) | | | 15.4 | |
| FCA - badges of fraud and intent (onus is on the plaintiff to prove intent) | 275(R) | | | 15.4 | |
| FCA - intent and the badges of fraud (onus is on the plaintiff to prove intent) | 275(R) | | | 15.4 | |
| Fraudulent conveyance - FCA - intent and the badges of fraud | 275(R) | | | 15.4 | |
| Intent and badges of fraud - FCA - onus is on the plaintiff to prove intent | 275(R) | | | 15.4 | |
| Intent to defraud - FCA - onus is on the plaintiff to prove intent | 275(R) | | | 15.4 | |
| Exemptions - FCA (s. 3 FCA), good consideration; good faith and the concurrent intent | 275(R)-276(L) | | | 15.5 | |
| Exemptions - fraudulent conveyance - FCA (s. 3 FCA), good consideration; good faith and the concurrent intent | 275(R)-276(L) | | | 15.5 | |
| FCA - exemptions (s. 3 FCA) | 275(R)-276(L) | | | 15.5 | |
| Fraudulent conveyance - FCA - exemptions (s. 3 FCA) | 275(R)-276(L) | | | 15.5 | |
| FCA - remedy (transfer is void) | 276(L-R) | | | 15.6 | |
| Fraudulent conveyance - FCA - remedy (transfer is void) | 276(L-R) | | | 15.6 | |
| Remedy - FCA (transfer is void) | 276(L-R) | | | 15.6 | |
| Void conveyance - FCA - remedy | 276(L-R) | | | 15.6 | |
| FCA - good faith and concurrent intent - exemption, s. 3 FCA | 276(L) | | | 15.5(b) | |
| FCA - exemptions (s. 3 FCA) - good faith and concurrent intent | 276(L) | | | 15.5(b) | |
| FCA - exemptions (s. 3 FCA) - good consideration (only valuable consideration is required) | 276(L) | | | 15.5(a) | |
| FCA - exemptions (s. 3 FCA) - good faith and concurrent intent | 276(L) | | | 15.5(b) | |
| FCA - good consideration (only valuable consideration is required) - exemptions (s. 3 FCA) | 276(L) | | | 15.5(a) | |
| FCA - good faith and concurrent intent - exemptions (s. 3 FCA) | 276(L) | | | 15.5(b) | |
| Good considerations - FCA - exemptions (s. 3 FCA), (only valuable consideration is required) | 276(L) | | | 15.5(a) | |
| Good faith and concurrent intent - FCA - exemptions (s. 3 FCA) | 276(L) | | | 15.5(b) | |
| Concurrent intent and good faith - FCA & APA | 276(L) 277(R) | | | 15.5(b)16.2.3 | |
| Creditors or others - FCA - proper parties | 276(R) | | | 15.7 | |
| FCA - proper parties (creditors and others) | 276(R) | | | 15.7 | |
| Fraudulent conveyance - FCA - proper parties (creditors and others) | 276(R) | | | 15.7 | |
| Proper parties - FCA - creditors or others | 276(R) | | | 15.7 | |
| FCA - limitation period (subject to period in Limitations Act) | 276(R) | | | 15.8 | |
| Fraudulent conveyance - FCA - limitation period (subject to period in Limitations Act) | 276(R) | | | 15.8 | |
| Limitation periods - FCA (subject to Limitations Act) | 276(R) | | | 15.8 | |
| APA - required elements - fraudulent conveyance (s. 4(1) APA) | 276(R)- 277(L) | | | 16.1.1 | |
| Fraudulent conveyance - APA - required elements (s. 4(1) APA) | 276(R)- 277(L) | | | 16.1.1 | |
| APA - fraudulent conveyance | 276(R)-277(L) | | | 16.1 | |
| FCA - differences between FCA and APA - insolvency requirement | 276(R)-277(L) | | | 16.1 | |
| Fraudulent conveyance - APA | 276(R)-277(L) | | | 16.1 | |
| APA - fraudulent conveyance - required elements (s. 4(1) APA) | 276(R)-277(L) | | | 16.1.1 | |
| APA - required elements - fraudulent conveyance - commercial insolvency | 276(R)-277(L) | | | 16.1.1 | |
| APA - required elements - fraudulent conveyance - legal insolvency | 276(R)-277(L) | | | 16.1.1 | |
| Fraudulent conveyance - APA - required elements - commercial insolvency | 276(R)-277(L) | | | 16.1.1 | |
| Fraudulent conveyance - APA - required elements - legal insolvency | 276(R)-277(L) | | | 16.1.1 | |
| Required elements - fraudulent conveyance - APA (s. 4(1) APA) | 276(R)-277(L) | | | 16.1.1 | |
| APA - fraudulent conveyance and unjust preferences | 276(R)-278(L) | | | 16 | |
| Assignment and preferences act (APA)  SEE: APA | 276(R)-278(L) | | | 16 | |
| Fraudulent conveyance - Assignments and preferences act (APA)  SEE: APA | 276(R)-278(L) | | | 16 | |
| APA - required elements - unjust preference (s. 4(2) APA) | 277(L-R) | | | 16.2.1 | |
| Required elements - unjust preferences - APA (s. 4(2) APA) | 277(L-R) | | | 16.2.1 | |
| Unjust preference - required elements (s. 4(2) APA) | 277(L-R) | | | 16.2.1 | |
| Unjust preferences - APA - required elements (s. 4(2) APA) | 277(L-R) | | | 16.2.1 | |
| APA - fraudulent conveyance - exemptions (s. 5(1) APA) | 277(L) | | | 16.1.2 | |
| APA - exemptions - fraudulent conveyance (s. 5(1) APA) | 277(L) | | | 16.1.2 | |
| Exemptions - APA - fraudulent conveyance (s. 5(1) APA) | 277(L) | | | 16.1.2 | |
| Exemptions - fraudulent conveyance - APA (s. 5(1) APA) | 277(L) | | | 16.1.2 | |
| Fraudulent conveyance - APA - exemptions (s. 5(1) APA) | 277(L) | | | 16.1.2 | |
| APA - unjust preferences | 277(L)-278(L) | | | 16.2 | |
| Unjust preferences - APA | 277(L)-278(L) | | | 16.2 | |
| APA - unjust preferences - 60-day presumption of unjust preference (s. 4(3) APA) | 277(R) | | | 16.2.2 | |
| Unjust preferences - 60-day presumption of unjust preference (s. 4(3) APA) | 277(R) | | | 16.2.2 | |
| Unjust preferences - APA - 60-day presumption of unjust preference (s. 4(3) APA) | 277(R) | | | 16.2.2 | |
| APA - unjust preferences - intent and concurrent intent | 277(R) | | | 16.2.3 | |
| Intention and concurrent intent - APA | 277(R) | | | 16.2.3 | |
| Unjust preferences - APA - intent and concurrent intent | 277(R) | | | 16.2.3 | |
| APA - exemptions - unjust preferences (s. 4(2), s. 5(5) APA) | 277(R)-278(L) | | | 16.2.4 | |
| APA - unjust preferences - exemptions (s. 4(2), s. 5(5) APA) | 277(R)-278(L) | | | 16.2.4 | |
| Exemptions - APA - unjust preferences (s. 4(2), s. 5(5) APA) | 277(R)-278(L) | | | 16.2.4 | |
| Exemptions - unjust preference - APA (s. 4(2), 5(5) APA) | 277(R)-278(L) | | | 16.2.4 | |
| Unjust preferences - APA - exemptions (s. 4(2), s. 5(5) APA) | 277(R)-278(L) | | | 16.2.4 | |
| APA - fraudulent conveyance - proper parties (creditor) | 278(L) | | | 16.3 | |
| APA - proper parties (creditor) | 278(L) | | | 16.3 | |
| APA - unjust preferences - property parties (creditor) | 278(L) | | | 16.3 | |
| Fraudulent conveyance - APA - proper parties (creditor) | 278(L) | | | 16.3 | |
| Unjust preferences - APA - proper parties (creditor) | 278(L) | | | 16.3 | |
| APA - fraudulent conveyance - remedy (transfer is void) | 278(L) | | | 16.4 | |
| APA - remedy (transfer is void) | 278(L) | | | 16.4 | |
| APA - unjust preferences - remedy (transfer is void) | 278(L) | | | 16.4 | |
| Fraudulent conveyance - APA - remedy (transfer is void) | 278(L) | | | 16.4 | |
| Remedy - APA (transfer is void) | 278(L) | | | 16.4 | |
| Unjust preferences - APA - remedy (transfer is void) | 278(L) | | | 16.4 | |
| APA - fraudulent conveyance - limitation periods (subject to Limitations Act) | 278(L) | | | 16.5 | |
| APA - limitation period (subject to Limitations Act) | 278(L) | | | 16.5 | |
| APA - unjust preferences - limitation periods (subject to Limitations Act) | 278(L) | | | 16.5 | |
| Limitation periods - APA (subject to Limitations Act) | 278(L) | | | 16.5 | |
| Unjust preferences - APA - limitation periods (subject to Limitations Act) | 278(L) | | | 16.5 | |
| Preferences - BIA (s. 95. BIA) | 278(R)-280(L) | | | 17.2 | |
| BIA - preferences (s. 95 BIA) - required elements | 278(R) | | | 17.2.1 | |
| Preferences - BIA (s. 95 BIA) - required elements | 278(R) | | | 17.2.1 | |
| Required elements - preference (s. 95 BIA) - BIA | 278(R) | | | 17.2.1 | |
| BIA - preferences (s. 95 BIA) - intention to prefer (must prove for an arm’s length transaction only, s. 95(1)(b)) | 278(R)-279(L) | | | 17.2.2 | |
| Intention to prefer - BIA (s. 85 BIA) - must prove intent for an arm’s length transaction only (s. 95(1)(b) BIA) | 278(R)-279(L) | | | 17.2.2 | |
| Preferences - BIA (s. 95 BIA) - intention to prefer - must prove for an arm’s length transaction only, s. 95(1)(b) BIA | 278(R)-279(L) | | | 17.2.2 | |
| BIA - preferences (s. 95 BIA) | 278(R)-280(L) | | | 17.2 | |
| Preferences - BIA (s. 95 BIA) | 278(R)-280(L) | | | 17.2 | |
| Unjust preferences - BIA (s. 95 BIA)  SEE: preferences; See also: BIA | 278(R)-280(L) | | | 17.2 | |
| Preferences - BIA (s. 95 BIA) - s. 95(2) presumption | 279 (L-R) | | | 17.2.5 | |
| BIA - preferences (s. 95 BIA) - s. 95 (2) presumption | 279(L-R) | | | 17.2.5 | |
| S. 95(2) presumption - preferences (s. 95 BIA) | 279(L-R) | | | 17.2.5 | |
| BIA - preferences (s. 95 BIA) - insolvent person defined (s. 2 BIA) | 279(L) | | | 17.2.3 | |
| BIA - preferences (S. 95 BIA) - meaning of arm’s length (s. 4(5) BIA) | 279(L) | | | 17.2.4 | |
| BIA - preferences (s. 95 BIA) - meaning of insolvent person (s. 2 BIA) | 279(L) | | | 17.2.3 | |
| Insolvent person - defined (s. 2 BIA) | 279(L) | | | 17.2.3 | |
| Preferences - BIA (s. 95 BIA) - arm’s length (s. 4(5) BIA) or related persons (s. 4(2) BIA) | 279(L) | | | 17.2.4 | |
| Preferences - BIA (s. 95 BIA) - insolvent person defined (s. 2 BIA) | 279(L) | | | 17.2.3 | |
| Preferences - BIA (s. 95 BIA) - meaning of arm’s length (s. 4(5) BIA) or related persons (s. 4(2) BIA) | 279(L) | | | 17.2.4 | |
| Preferences - BIA (S. 95 BIA) - meaning of insolvent person (s. 2 BIA) | 279(L) | | | 17.2.3 | |
| BIA - preferences (s. 95 BIA) - arm’s length defined (s. 4(5) BIA) | 279(L) | | | 17.2.4 | |
| Related persons - preferences (s. 95 BIA) - defined (s. 4(2) BIA) | 279(L) | | | 17.2.4 | |
| Arm’s length - preferences (s. 95 BIA) - defined (s. 4(5) BIA) | 279(L) 280(R) | | | 17.2.4 17.3.3 | |
| BIA - preferences (s. 95 BIA) - initial bankruptcy event (defined, s. 2 BIA) | 277(R) | | | 17.2.6 | |
| Initial bankruptcy event - BIA - defined (s. 2 BIA) | 279(R) | | | 17.2.6 | |
| Initial bankruptcy event - BIA - preferences (s. 95 BIA) - defined (s. 2 BIA) | 279(R) | | | 17.2.6 | |
| Preferences - BIA - initial bankruptcy event (defined, s. 2 BIA) | 279(R) | | | 17.2.6 | |
| BIA - preference - remedy (transfer is void) | 279(R) | | | 17.2.7 | |
| BIA - preferences (s. 95 BIA) - remedy (transfer is void) | 279(R) | | | 17.2.7 | |
| Preferences - BIA (s. 95 BIA) - remedy (transfer is void) | 279(R) | | | 17.2.7 | |
| Remedy - BIA - preferences (s. 95 BIA), (transfer is void) | 279(R) | | | 17.2.7 | |
| BIA - transfers at undervalue (s. 96 BIA) - required elements - non-arm’s length transactions | 280(L-R) | | | 17.3.2(c) | |
| Non-arm’s length - required elements - transfers at undervalue (s. 96 BIA) | 280(L-R) | | | 17.3.2(c) | |
| Non-arm’s length - transfers at undervalue (s. 96 BIA) - required elements | 280(L-R) | | | 17.3.2(c) | |
| Required elements - transfers at undervalue (s. 96 BIA) - non-arm’s length transactions | 280(L-R) | | | 17.3.2(c) | |
| Transfers at undervalue - BIA (s. 96 BIA) - required elements - non-arm’s length transactions | 280(L-R) | | | 17.3.2(c) | |
| Arm’s length - required elements - transfers at undervalue (s. 96 BIA) | 280(L-R) | | | 17.3.2(b); 17.3.3 | |
| Arm’s length - transfers at undervalue (s. 96 BIA) - required elements | 280(L-R) | | | 17.3.2(b); 17.3.3 | |
| BIA - transfers at undervalue (s. 96 BIA) - arm’s length | 280(L-R) | | | 17.3.2(b); 17.3.3 | |
| Reviewable transactions and settlement - replaced by transfers at undervalue (s. 96 BIA) | 280(L) | | | 17.3.1 | |
| BIA - transfers at undervalue (s. 96 BIA) - required elements | 280(L) | | | 17.3.2(a) | |
| BIA - transfers at undervalue (s. 96 BIA) - required elements - arm’s length transactions | 280(L) | | | 17.3.2(b) | |
| Required elements - transfers at undervalue (s. 96 BIA) | 280(L) | | | 17.3.2(a) | |
| Required elements - transfers at undervalue (s. 96 BIA) - arm’s length transactions | 280(L) | | | 17.3.2(b) | |
| Transfers at undervalue - remedies under BIA (s. 96 BIA) - required elements | 280(L) | | | 17.3.2(a) | |
| Transfers at undervalue - remedies under BIA (s. 96 BIA) - required elements - arm’s length transactions | 280(L) | | | 17.3.2(b) | |
| BIA - preferences (s. 95 BIA) - limitation period (subject to Limitations Act) | 280(L) | | | 17.2.8 | |
| Limitation period - BIA - preferences (s. 95, subject to Limitations Act) | 280(L) | | | 17.2.8 | |
| BIA - transfers at undervalue (s. 96 BIA) | 280(L)-281(L) | | | 17.3 | |
| Transfers at undervalue - BIA (s. 96 BIA) | 280(L)-281(L) | | | 17.3 | |
| BIA - transfers at undervalue (s. 96 BIA) - fraudulent intent (no presumption of intent) | 280(R) | | | 17.3.4 | |
| Fraudulent intent - BIA - transfers under value (s. 96 BIA) (no presumption of intent) | 280(R) | | | 17.3.4 | |
| Fraudulent intent - transfers under value (s. 96 BIA) (no presumption of intent) | 280(R) | | | 17.3.4 | |
| Transfers under value - fraudulent intent (no presumption of intent) - BIA (s. 96 BIA) | 280(R) | | | 17.3.4 | |
| BIA - transfers at undervalue (s. 96 BIA) - consideration conspicuously less than FMV | 280(R)-281(L) | | | 17.3.5 | |
| Consideration conspicuously less than FMV - transfers at undervalue (s. 96 BIA) | 280(R)-281(L) | | | 17.3.5 | |
| Transfers at undervalue - BIA (s. 96 BIA) - consideration conspicuously less than FMV | 280(R)-281(L) | | | 17.3.5 | |
| BIA - payment of dividend or redemption of shares (s. 101 BIA) | 281(L-R) | | | 17.4.1 | |
| BIA - Redemption of shares (s. 101 BIA) | 281(L-R) | | | 17.4.1 | |
| Director liability - BIA - bankrupt corporation redeemed shares | 281(L-R) | | | 17.4.1 | |
| Dividend - payment of or redemption of (share purchase) - BIA (s. 101 BIA) | 281(L-R) | | | 17.4.1 | |
| Payment of dividend or redemption of shares - remedies under BIA (s. 101 BIA) | 281(L-R) | | | 17.4.1 | |
| Redemption of shares - BIA (s. 101 BIA) | 281(L-R) | | | 17.4.1 | |
| Share redemption - bankrupt corporation - director liability - BIA | 281(L-R) | | | 17.4.1 | |
| BIA - person who is privy (s. 96(3) BIA) - transfers at undervalue | 281(L) | | | 17.3.6 | |
| BIA - transfers at undervalue (s. 96 BIA) - remedy (transfer is void) | 281(L) | | | 17.3.6 | |
| Person who is privy - BIA (s. 96(3) BIA) - transfers at undervalue (s. 96 BIA) | 281(L) | | | 17.3.6 | |
| Transfer at undervalue - BIA (s. 96 BIA) - remedy (transfer is void) | 281(L) | | | 17.3.6 | |
| Void conveyance - transfer under value - BIA - remedy | 281(L) | | | 17.3.6 | |
| BIA - payment of dividend or redemption of shares (s. 101 BIA) - required elements | 281(R) | | | 17.4.2 | |
| BIA - redemption of shares (s. 101 BIA) - required elements | 281(R) | | | 17.4.2 | |
| Payment of dividend or redemption of shares - BIA (s. 101 BIA) - required elements | 281(R) | | | 17.4.2 | |
| Redemption of shares - BIA (s. 101 BIA) required elements | 281(R) | | | 17.4.2 | |
| Required elements - payment of dividend or redemption of shares (s. 101 BIA) | 281(R) | | | 17.4.2 | |
| BIA - payment of dividend or redemption of shares (s. 101 BIA) - remedy (judgment against director (s. 101(2) BIA; judgment against shareholders (s. 101(2.2) BIA) | 281(R) | | | 17.4.3 | |
| BIA - redemption of shares (s. 101 BIA) - remedy (judgment against director (s. 101(2) BIA; judgment against shareholders (s. 101(2.2) BIA) | 281(R) | | | 17.4.3 | |
| Payment of dividend or redemption of shares - BIA (s. 101 BIA) - remedy (judgment against director (s. 101(2) BIA; judgment against shareholders (s. 101(2.2) BIA) | 281(R) | | | 17.4.3 | |
| Redemption of shares or payment of dividend - BIA (s. 101 BIA) - remedy (judgment against director (s. 101(2) BIA; judgment against shareholders (s. 101(2.2) BIA) | 281(R) | | | 17.4.3 | |
| Remedy - BIA - transfers at undervalue (judgment against director (s. 101(2) BIA); judgment against shareholders (s. 101(2.2) BIA)) | 281(R) | | | 17.4.3 | |
| Bulk Sales Act - elements | 282(L-R) | | | 18.1.3 | |
| Bulk Sales Act - required elements of bulk sales | 282(L-R) | | | 18.1.3 | |
| Bulk Sales Act - sale in bulk (sale of stock in bulk, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Bulk Sales Act - stock (defined, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Bulk Sales Act - stock in bulk (stock that is part of the subject of a sale in bulk, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Required elements - Bulk Sales Act (s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Sale in bulk - Bulk Sales Act (sale of stock in bulk, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Stock - Bulk Sales Act (defined, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| Stock in bulk - Bulk Sales Act (stock that is part of the subject of a sale in bulk, s. 1 BSA) | 282(L-R) | | | 18.1.3 | |
| BIA - payment of dividend or redemption of shares (s. 101 BIA) - exemptions (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| BIA - redemption of shares (s. 101 BIA) - exemptions (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Exemptions - BIA - payment of dividend or redemption of shares (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Exemptions - payment of dividend or redemption of shares (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Exemptions - redemption of shares or payment of dividend (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Payment of dividend or redemption of share - exemptions (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Redemption of shares or payment of dividend - exemptions (s. 101(3) BIA) | 282(L) | | | 17.4.4 | |
| Bulk Sales Act - Application of Bulk Sales Act (s. 2 BSA) | 282(L) | | | 18.1.2 | |
| Application - Bulk Sales Act (s. 2 BSA) | 282(L) | | | 18.1.2 | |
| BSA - Bulk Sales Act | 282(L)-283(R) | | | 18.1 | |
| Bulk Sales Act - trade creditors under Bulk Sales Act (BSA) | 282(L)-283(R) | | | 18.1 | |
| Bulk Sales Act - BSA applies (3 options when applicable) - compliance, waiver or exemption | 282(R) | | | 18.1.4 | |
| Bulk Sales Act - compliance (complies with BSA) | 282(R) | | | 18.1.4 | |
| Bulk Sales Act - exemption (judicial exemption) | 282(R) | | | 18.1.4 | |
| Bulk Sales Act - waiver (waives compliances) | 282(R) | | | 18.1.4 | |
| Bulk Sales Act - compliance - delivery of statement of trade creditors (step 1) | 282(R) | | | 18.1.5(a) | |
| Delivery of statement of trade creditors - Bulk Sales Act - Compliance (step 1) | 282(R) | | | 18.1.5(a) | |
| Bulk Sales Act - compliance - completion of sale (step 2) | 282(R)-283(L) | | | 18.1.5(b) | |
| Bulk Sales Act - compliance - process (3 steps) | 282(R)-283(L) | | | 18.1.5 | |
| Completion of sale - Bulk Sales Act - compliance | 282(R)-283(L) | | | 18.1.5(b) | |
| Compliance - Bulk Sales Act (3 steps) | 282(R)-283(L) | | | 18.1.5 | |
| Bulk Sales Act - judicial exemption order (s. 3 BSA) | 283(L-R) | | | 18.1.6 | |
| Judicial exemption order - Bulk Sales Act (s. 3 BSA) | 283(L-R) | | | 18.1.6 | |
| Bulk Sales Act - compliance - post-closing filings (step 3) | 283(L) | | | 18.1.5(c) | |
| Post-closing filings - Bulk Sales Act - compliance | 283(L) | | | 18.1.5(c) | |
| Bulk Sales Act - remedies (set aside transaction, s. 16(1) BSA) | 283(R) | | | 18.1.7 | |
| Remedy - Bulk Sales Act (set aside transaction, s. 16(1) BSA) | 283(R) | | | 18.1.7 | |
| Oppression remedy - unsecured creditors’ remedies | 284(L-R) | | | 18.2 | |
| Unsecured creditors - oppression remedy | 284(L-R) | | | 18.2 | |
| Oppression remedy - proper parties (any complainant under s. 248 OBCA, may include unsecured creditors) | 284(L-R) | | | 18.2.2 | |
| Proper parties - oppression remedy (any complainant under s. 248 OBCA, may include unsecured creditors) | 284(L-R) | | | 18.2.2 | |
| Oppression remedy - required elements (s. 248(2) OBCA | 284(L) | | | 18.2.1 | |
| Required elements - oppression remedy (s. 248(2) OBCA) | 284(L) | | | 18.2.1 | |
| Oppression remedy - remedies (any order the court thinks fit, s. 248(3) OBCA) | 284(R) | | | 18.2.3 | |
| Remedy - oppression remedy (any order the court thinks fit, s. 248 OBCA) | 284(R) | | | 18.2.3 | |
| CBCA - oppression remedy (Part XX CBCA  SEE: oppression remedy | 284(R) | | | 18.2.4 | |
| Oppression remedy - CBCA (Part XX CBCA) | 284(R) | | | 18.2.4 | |
| PPSA - obtaining priority | 285(L-R) | | | 1, 3 | |
| Priorities  SEE: PPSA | 285(L) | | | Intro | |
| Priorities - why priorities matter - secured creditors’ rights | 285(L) | | | 1 | |
| Priorities - unsecured creditors - share bankrupt’s assets rateably - s. 141 BIA | 285(L) | | | 1 | |
| Unsecured creditors - share bankrupt’s assets rateably - s. 141 BIA | 285(L) | | | 1 | |
| Secured creditors’ rights - priorities  SEE: PPSA | 285(L) | | | 1 | |
| Secured creditors’ rights  SEE: PPSA | 285(L) | | | 1 | |
| Secured creditors’ rights - priorities - why priorities matter | 285(L) | | | 1 | |
| Transition Rules - secured creditors’ rights - unlikely scenario of dealing with pre and post amendments to BIA and CCAA | 285(L) | | | 2 | |
| Personal Property Security Act (PPSA)  SEE: “PPSA” | 285(L-R) | | | 3 | |
| PPSA - taking of security - secured creditors’ rights | 285(L-R) | | | 3 | |
| PPSA security - secured creditors’ rights | 285(L-R) | | | 3 | |
| Attachment of security interest - s. 11(2) PPSA | 285(R) | | | 3.1 | |
| Perfecting security - PPSA | 285(R) | | | 3.1 | |
| PPSA - perfection | 285(R) | | | 3.1 | |
| Security interest - perfection | 285(R) | | | 3.1 | |
| Security interest - attachment - conditions where attachment occurs | 285(R) | | | 3.1 | |
| PPSA - attachment - secured creditors’ security interest - s. 11(2) PPSA | 285(R) | | | 3.1 | |
| PPSA - perfecting security by control (uncertificated securities) - secured creditors’ rights | 285(R) | | | 3.1 | |
| PPSA - perfecting security by possession - secured creditors’ rights | 285(R) | | | 3.1 | |
| PPSA - perfecting security by registering financing statement - secured creditors’ rights - s. 23 PPSA - s. 16 Minister’s Order to PPSA | 285(R) | | | 3.1 | |
| PPSA - perfecting security by registration - secured creditors’ rights - s. 23 PPSA - s. 16 Minister’s Order to PPSA | 285(R) | | | 3.1 | |
| PPSA - perfecting security in lieu of financing statement - secured creditors’ rights | 285(R) | | | 3.1 | |
| PPSA - perfecting security in lieu of registration - secured creditors’ rights | 285(R) | | | 3.1 | |
| PPSA security - attachment (of security interest) - s. 11(2) PPSA | 285(R) | | | 3.1 | |
| PPSA security - security agreement - signed by debtor and describing the collateral - s. 11(2) PPSA | 285(R) | | | 3.1 | |
| Non-PPSA security - relevance of title / ownership  SEE ALSO: PPSA - non-PPSA security | 285(R)-  286(L) | | | 3.2  4 | |
| Secured creditors’ rights - application of PPSA - security interest in substance - s. 2 PPSA | 285(R) | | | 3.2 | |
| PPSA - relevance of title/ownership | 285(R)-286(L) | | | 3.2 | |
| Priority under the PPSA - title/ownership | 285(R)-286(L) | | | 3.2 | |
| Perfecting security - relevance of title/ownership - PPSA security | 285(R)-286(L) | | | 3.2 | |
| PPSA - relevance of title/ownership | 285(R)-286(L) | | | 3.2 | |
| First to register rule - PPSA priorities - contest between two security interests perfected by registration - s. 30(1)1 PPSA | 286(L-R) | | | 5.1.1 | |
| PPSA - first to register rule - contest between two security interests perfected by registration – s. 30(1)1 PPSA | 286(L-R) | | | 5.1.1 | |
| PPSA - priorities - first to register rule - contest between two security interests perfected by registration - s. 30(1)1 PPSA | 286(L-R) | | | 5.1.1 | |
| PPSA - priorities - first to register rule - contest between two security interests perfected by registration - financing statement before security agreement - s. 45(3) PPSA | 286(L-R) | | | 5.1.1 | |
| PPSA - priorities - first to register rule - financing statement before security agreement - s. 45(3) PPSA | 286(L-R) | | | 5.1.1 | |
| Financing leases - application of PPSA - creates security interest | 286(L) | | | 3.2 | |
| PPSA - application of PPSA - conditional sale contracts - leases (financing leases vs. true leases) | 286(L) | | | 3.2 | |
| True lease - application of PPSA - does not create security interest | 286(L) | | | 3.2 | |
| PPSA - non-PPSA security | 286(L) | | | 4 | |
| Security - non-PPSA security | 286(L) | | | 4 | |
| Perfecting security - relevance of title/ownership - non-PPSA security | 286(L) | | | 4.1 | |
| PPSA - secured creditor priorities - s. 30 PPSA | 286(L)-290(R) | | | 5 | |
| PPSA - priorities - s. 30 PPSA | 286(L-R) | | | 5.1 | |
| PPSA - priorities - contest between security interest perfected by registration and perfected by other means - s. 30(1)2 PPSA | 286(R) | | | 5.1.1 | |
| PPSA - priorities - first to register rule - financing statement may perfect security interest from more than one security agreement - s. 45(4) PPSA | 286(R) | | | 5.1.1 | |
| PPSA - priorities - financing statement may perfect security interest from more than one security agreement - s. 45(4) PPSA | 286(R) | | | 5.1.1 | |
| First to register rule - perfection by registration vs. perfection by possession - PPSA priorities - s. 30(1)2 PPSA | 286(R) | | | 5.1.1 | |
| PPSA priorities - perfection by registration vs. perfection by possession - s. 30(1)2 PPSA | 286(R) | | | 5.1.1 | |
| PPSA - first to perfect rule - contest between two security interests perfected by other than registering financing statement - s. 30(1)3 PPSA | 286(R) | | | 5.1.2 | |
| PPSA - priorities - first to perfect rule - s. 30(1)3 PPSA | 286(R) | | | 5.1.2 | |
| First to attach rule - PPSA priorities - s. 30(1)4 PPSA | 286(R) | | | 5.1.3 | |
| PPSA - first to attach rule - contest between two unperfected security interests - s. 30(1)4 PPSA | 286(R) | | | 5.1.3 | |
| PPSA - priorities - first to attach rule - s. 30(1)4 PPSA | 286(R) | | | 5.1.3 | |
| PPSA priorities - first to attach rule - s. 30(1)4 PPSA | 286(R) | | | 5.1.3 | |
| Deemed trusts - PPSA - s. 30(7) PPSA | 286(R) | | | 5.1.4 | |
| PPSA - deemed trusts - s. 30(7) PPSA | 286(R) | | | 5.1.4 | |
| Deemed trusts - PPSA - wind-up under Pension Benefits Act | 286(R) | | | 5.1.4 | |
| PPSA - priorities - deemed trusts - s. 30(7) PPSA | 286(R) | | | 5.1.4 | |
| PPSA - priorities - unperfected security interests - s. 20(1) PPSA | 286(R)-287(L) | | | 5.1.5 | |
| PPSA - unperfected security interests - s. 20(1) PPSA | 286(R)-287(L) | | | 5.1.5 | |
| Unperfected security interest - s. 20(1) PPSA | 286(R)-287(L) | | | 5.1.5 | |
| Security interest - unperfected - s. 20(1) PPSA | 286(R)-287(L) | | | 5.1.5 | |
| PMSI for inventory - s. 33(1) PPSA | 287(L)-288(L) | | | 5.1.6 | |
| Inventory - PMSI collateral - s. 33(1) PPSA | 287(L)-288(L) | | | 5.1.6 | |
| PMSI - purchase money security interest - exception to first to register rule | 287(L)-288(L) | | | 5.1.6 | |
| PPSA - purchase money security interests (PMSIs) | 287(L)-288(L) | | | 5.1.6 | |
| Purchase money security interests (PMSI) | 287(L)-288(L) | | | 5.1.6 | |
| Creditors’ Relief Act - unperfected security interests | 286(R)-287(L) | | | 5.1.5 | |
| Unperfected security interest vs. trustee in bankruptcy - s. 20(1)(b) PPSA | 287(L) | | | 5.1.5 | |
| PMSI for non-inventory - s. 33(2) PPSA | 287(L) | | | 5.1.6 | |
| PPSA - priorities - purchase money security interests (PMSIs) | 287(L)-288(L) | | | 5.1.6 | |
| PMSI - unperfected PMSI vs. execution creditor - s. 20(3) PPSA | 287(R)-288(L) | | | 5.1.6 | |
| Priorities - rules for fixtures and accessions | 288(L)-289(L) | | | 5.1.7(a-b) | |
| Fixtures - subsequent purchasers - fixture filing - s. 54 PPSA | 288(L-R) | | | 5.1.7(a) | |
| Fixtures - secured creditors’ rights - priority vs. other interests in property - time of attachment - s. 34 PPSA | 288(L-R) | | | 5.1.7(a) | |
| PPSA - special priority rules for fixtures and accessions | 288(L)-289(L) | | | 5.1.7 | |
| Secured creditors’ rights - priorities - special priority rules for fixtures and accessions | 288(L)-289(L) | | | 5.1.7 | |
| PPSA - fixtures and accessions | 288(L)-289(L) | | | 5.1.7 | |
| PPSA - priorities - fixtures and accessions | 288(L)-289(L) | | | 5.1.7 | |
| PPSA - priorities - special priority rules for fixtures and accessions | 288(L)-289(L) | | | 5.1.7 | |
| Accessions and fixtures - special priority rules - PPSA | 288(L)-289(L) | | | 5.1.7(a-b) | |
| Lease - sale-leaseback | 288(L) | | | 5.1.6 | |
| PMSI - lease transaction - sale-leaseback | 288(L) | | | 5.1.6 | |
| PMSI - priority - subordination agreements | 288(L) | | | 5.1.6 | |
| PMSI - failure to meet requirements | 288(L) | | | 5.1.6 | |
| Accessions - will always be subordinate to - s. 35(2) PPSA | 288(R)- 289(L) | | | 5.1.7(b) | |
| Accessions - secured creditors’ rights - other interests in the whole - time of attachment - s. 35(1) PPSA | 288(R) | | | 5.1.7(b) | |
| Investment property - special priority rules - s. 30.1 PPSA | 289(L-R) | | | 5.1.8 | |
| PPSA - investment property - special priority rules | 289(L-R) | | | 5.1.8 | |
| PPSA - priorities - investment property - special priority rules - s. 30.1 PPSA | 289(L-R) | | | 5.1.8 | |
| Secured creditors’ rights - priorities - special priority rules for investment priority - s. 30.1 PPSA | 289(L-R) | | | 5.1.8 | |
| Special priority rules for investment property (secured creditors - priorities) - s. 30.1 PPSA | 289(L-R) | | | 5.1.8 | |
| Bank Act, s. 427 security - subordinate to conditional sale vendor | 289(R) | | | 5.1.9 | |
| Bank Act, s. 427 security - secured creditors’ priority | 289(R) | | | 5.1.9 | |
| PPSA - Bank Act security priorities | 289(R) | | | 5.1.9 | |
| PPSA - priorities - Bank Act security priorities | 289(R) | | | 5.1.9 | |
| Secured creditors’ rights - priorities - Bank Act security priorities | 289(R) | | | 5.1.9 | |
| Bank Act, s. 427 security - priorities for non conditional sales security - first in time | 289(R) | | | 5.1.9 | |
| PPSA - lease for term of more than one year - enforcement provisions do not apply - s. 57.1 PPSA | 290 (L) | | | 5.2 | |
| Financing lease - PPSA applies - s. 2(c) PPSA | 290(L-R) | | | 5.2 | |
| Lease - equipment leases - PPSA | 290(L-R) | | | 5.2 | |
| PPSA - application - leases | 290(L-R) | | | 5.2 | |
| PPSA - applies to lease for term of more than one year regardless whether equipment lease or true lease - s. 2(c) PPSA | 290(L-R) | | | 5.2 | |
| PPSA - equipment leases | 290(L-R) | | | 5.2 | |
| PPSA - broad definition of lease for term of more than one year - s. 1(1) PPSA | 290(L-R) | | | 5.2 | |
| PPSA - lease for term of more than one year - s. 2(c) PPSA | 290(L-R) | | | 5.2 | |
| PPSA - leases (equipment) | 290(L-R) | | | 5.2 | |
| PPSA - leases for more than one year - two exceptions | 290(L-R) | | | 5.2 | |
| PPSA - priorities - true vs. financing leases - equipment leases | 290(L-R) | | | 5.2 | |
| PPSA - priorities - equipment leases | 290(L-R) | | | 5.2 | |
| PPSA - priorities - leases (equipment) | 290(L-R) | | | 5.2 | |
| PPSA - where PPSA does not apply to lease for term of more than one year (not regularly engaged in leasing or household furnishings) - s. 1(1) PPSA | 290(L-R) | | | 5.2 | |
| True lease vs. financing lease - equipment leases - PPSA | 290(L-R) | | | 5.2 | |
| Execution creditors - PPSA | 290(R) | | | 5.3 | |
| PPSA - execution creditors | 290(R) | | | 5.3 | |
| PPSA - execution creditors vs. unperfected security interest | 290(R) | | | 5.3 | |
| PPSA - priorities - execution creditors | 290(R) | | | 5.3 | |
| PPSA - priorities - execution creditors vs. unperfected security interests | 290(R) | | | 5.3 | |
| PPSA - priorities - unperfected security interests vs. execution creditor | 290(R) | | | 5.3 | |
| PPSA priorities - unperfected security interests | 290(R) | | | 5.3 | |
| Unperfected security interest vs. execution creditors - PPSA | 290(R) | | | 5.3 | |
| PPSA - priorities - deemed trusts vs. perfected security interest | 291(L-R) | | | 6.3 | |
| PPSA - priorities - statutory liens vs. perfected security interest | 291(L-R) | | | 6.3 | |
| PPSA - priorities - statutory deemed trusts vs. perfected security interest | 291(L-R) | | | 6.3 | |
| Deemed trusts, categories of  SEE: statutory liens and deemed trusts | 291(L-R) | | | 6.3 | |
| Statutory liens and deemed trusts - categories of | 291(L-R) | | | 6.3 | |
| Liens - statutory - PPSA | 291(L-R) | | | 6.1,6.3 | |
| Deemed trusts for Crown claims  SEE: statutory liens and deemed trusts | 291(L)-292(R) | | | 6 | |
| Statutory lien - PPSA | 291(L)-292(R) | | | 6 | |
| Statutory liens and deemed trusts for Crown claims - PPSA | 291(L)-292(R) | | | 6 | |
| PST clearance certificates - s. 22(5) Retail Sales Tax Act | 291(L) | | | 6.2 | |
| Retail Sales Tax Act  SEE: RST | 291(L) | | | 6.2 | |
| RST - remittance for deemed trust (HST) prior to proceeds of security distribution - s. 22(5) Retail Sales Tax Act | 291(L) | | | 6.2 | |
| Statutory liens and deemed trusts - PST clearance certificates - s. 22(5) Retail Sales Tax Act | 291(L) | | | 6.2 | |
| Retail Sales Tax Act - PST clearance certificates  SEE ALSO: types of statutory liens and deemed trusts | 291(L) | | | 6.2 | |
| PPSA - priorities - reversal of priority for Crown claims upon bankruptcy - strategic bankruptcy - s. 86 BIA | 291(R) | | | 6.4.1 | |
| Reversal of priority - Crown claims - s. 86 BIA | 291(R) | | | 6.4.1 | |
| Statutory liens and deemed trusts - effect of bankruptcy - reversal of priorities for Crown claims - s. 86 BIA | 291(R) | | | 6.4.1 | |
| Statutory liens and deemed trusts - effect of bankruptcy | 291(R)-292(R) | | | 6.4 | |
| PPSA - priorities - two ways of securing Crown claims against reversal of priority upon bankruptcy - ss. 86(2), 87(1) BIA | 292(L-R) | | | 6.4.3 | |
| Securing Crown claims - statutory liens and deemed trusts - effect of bankruptcy on secured creditor | 292(L-R) | | | 6.4.3 | |
| Statutory liens and deemed trusts - effect of bankruptcy - securing Crown claims | 292(L-R) | | | 6.4.3 | |
| Statutory liens and deemed trusts - effect of bankruptcy - exemption for employee source deductions | 292(L) | | | 6.4.2 | |
| PPSA - priorities - source deductions not remitted (to CRA or Prov. Gov’t) have super-priority over other secured claims | 292(L) | | | 6.4.2 | |
| PPSA - priorities - unremitted source deductions have super-priority over other secured claims | 292(L) | | | 6.4.2 | |
| PPSA - priorities - securing Crown claims - effect of registering security interest outside of bankruptcy | 292(R) | | | 6.4.3 | |
| Amendments to BIA (2008 BIA amendments) - priority for unpaid employee wages - ss. 81.3 (bankruptcy), 81.4 (receivership) BIA | 292(R)-293(L) | | | 7 | |
| Employees unpaid wage priority claims - BIA / CCAA - secured creditors’ rights - ss. 81.3 (bankruptcy), 81.4 (receivership) BIA | 292(R)-293(L) | | | 7 | |
| Wage priority claims - BIA / CCAA - secured creditors’ rights reduced by charge for unpaid wages | 292(R)-293(L) | | | 7 | |
| PPSA - priorities - wage claims up to $2000 for six-months prior to bankruptcy or receivership - ss. 81.3 (bankruptcy), 81.4 (receivership) BIA | 292(R)-293(L) | | | 7 | |
| Pension contribution claims - priority - ss. 81.5-81.6 BIA | 293(L-R) | | | 8 | |
| Pension Benefits Act - underfunded pension deficiency claims - BIA - no priority - ss. 81.5-81.6 BIA | 293(R) | | | 8.2 | |
| Pension contribution claims - underfunded pension deficiency claims - BIA - no priority - ss. 81.5-81.6 BIA | 293(R) | | | 8.2 | |
| Priorities - PPSA - wage claims | 293(L) | | | 7.1 | |
| Wage claims - PPSA - priority | 293(L) | | | 7.1 | |
| BIA - priority - pension contribution claims - ss. 81.5-81.6 BIA | 293(L-R) | | | 8  8.1 | |
| PPSA - priorities - pension contributions (unpaid regularly scheduled) - ss. 81.5-81.6 BIA | 293(L-R) | | | 8  8.1 | |
| PPSA - priority of unpaid regularly scheduled pension contributions - ss. 81.5-81.6 BIA | 293(L-R) | | | 8  8.1 | |
| Priorities - pension contribution plans - ss. 81.5-81.6 BIA | 293(L-R) | | | 8  8.1 | |
| Pension contribution claims - no priority for underfunded pension deficiency claims | 293(R) | | | 8.2 | |
| PPSA - priorities - pension contributions - no priority for underfunded pension deficiency claims | 293(R) | | | 8.2 | |
| Landlord - rights of distress (seize / sell tenant assets on leased premises) - s. 31(2) Commercial Tenancies Act | 293(R)-294(L) | | | 9.1 | |
| Landlord - waiver of distress from landlord | 293(R)-294(L) | | | 9.1 | |
| PPSA - priorities - landlord (distress rights) vs. secured creditor | 293(R)-294(L) | | | 9.1 | |
| PPSA - priorities - secured creditor vs. landlord (right to distress) | 293(R)-294(L) | | | 9.1 | |
| Right of distress - secured creditor - landlord priorities | 293(R)-294(L) | | | 9.1 | |
| Waiver of distress from landlord - secured creditors | 293(R)-294(L) | | | 9.1 | |
| Landlord - priorities - right of distress | 293(R)-294(L) | | | 9.1 | |
| Landlord - priorities - secured creditors’ rights | 293(R)-294(L) | | | 9 | |
| Lease - termination as alternative to distress - landlord rights | 294(R) | | | 9.2 | |
| Termination of leases - landlord rights - alternative to distress | 294(R) | | | 9.2 | |
| Reversal of priority on bankruptcy - landlord’s right of distress replaced by preferred claim for rent arrears - s. 136(1)(f) BIA | 294(R) | | | 9.3.2 | |
| Right of distress - reversal of priority for landlord on bankruptcy - secured creditors’ rights | 294(R) | | | 9.3.2 | |
| Secured creditors’ rights - reversal of priority of landlords’ right of distress - s. 73(4) BIA | 294(R) | | | 9.3.2 | |
| Landlord - reversal of priority of landlord’s right of distress on bankruptcy - s. 73(4) BIA | 294(R) | | | 9.3.2 | |
| Bankruptcy - effect of bankruptcy - landlord vs. trustee in bankruptcy - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3 | |
| Bankruptcy - effect of bankruptcy - landlord right to distress | 294(R) | | | 9.3 | |
| Landlord - effect of bankruptcy - secured creditors’ rights | 294(R)-295(L) | | | 9.3 | |
| Termination of leases - impact of bankruptcy on landlord distress rights | 295(L) | | | 9.3 | |
| Termination of leases - impact of bankruptcy on landlord priorities | 295(L) | | | 9.3 | |
| Landlord - termination of leases upon bankruptcy | 294(R)  295(L) | | | 9.2, 9.3.3 | |
| Bankruptcy - effect of bankruptcy - limited right to terminate leases - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Bankruptcy - effect of bankruptcy - trustee in bankruptcy right to retain or disclaim lease - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Landlord - impact of bankruptcy on right of landlord to terminate lease - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Lease - bankruptcy - impact of bankruptcy on right of landlord to terminate - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Termination of leases - effect of bankruptcy - impact of bankruptcy on right to terminate lease - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Termination of leases - impact of bankruptcy on landlord’s termination right - s. 38(2) Commercial Tenancies Act | 295(L) | | | 9.3.3 | |
| Changing priorities - secured creditors’ rights | 295(L)-297(R) | | | 10 | |
| Secured creditors’ rights - changing priorities | 295(L)-297(R) | | | 10 | |
| Changing priorities - priority, subordination and inter-creditor agreements | 295(L)-296(L) | | | 10.1 | |
| Changing priorities - subordination, inter-creditor agreements - assets received are held in trust for priority party | 295(L)-296(L) | | | 10.1 | |
| Changing priorities - subordination, inter-creditor agreements - typical provisions | 295(L)-296(L) | | | 10.1 | |
| Inter-creditor agreement (PPSA) | 295(L)-296(L) | | | 10.1 | |
| PPSA - inter-creditor agreement | 295(L)-296(L) | | | 10.1 | |
| PPSA - priorities - inter-creditor agreement | 295(L)-296(L) | | | 10.1 | |
| Priorities - priority, subordination, and inter-creditor agreements | 295(L)-296(L) | | | 10.1 | |
| Priorities - subordination and inter-creditor agreements | 295(L)-296(L) | | | 10.1 | |
| Priorities - subordination, inter-creditor agreements - assets received are held in trust for priority party | 296(L) | | | 10.1 | |
| Priorities - subordination, inter-creditor agreements - typical provisions | 295(L)-296(L) | | | 10.1 | |
| Subordination agreement - changing priorities | 295(L)-296(L) | | | 10.1 | |
| Subordination of security interest - changing priorities | 295(L)-296(L) | | | 10.1 | |
| Subordination, priority and inter-creditor agreements - changing priorities | 295(L)-296(L) | | | 10.1 | |
| Subordination, priority and inter-creditor agreements - unperfected creditor vs. trustee in bankruptcy - changing priorities | 295(L)-296(L) | | | 10.1 | |
| Priorities - subordination, inter-creditor agreements - unperfected creditor vs. trustee in bankruptcy - changing priorities | 295(L)-296(L) | | | 10.1 | |
| Changing priorities - implied subordination - s. 38 PPSA | 296(L) | | | 10.2 | |
| Implied subordination - changing secured creditor priorities - s. 38 PPSA | 296(L) | | | 10.2 | |
| Negative pledge - permitted encumbrances - implied subordination | 296(L) | | | 10.2 | |
| PPSA - priorities - implied subordination - effect of negative pledge - permitted encumbrances | 296(L) | | | 10.2 | |
| Priorities - implied subordination - effect of negative pledge - permitted encumbrances | 296(L) | | | 10.2 | |
| Subordination, implied | 296(L) | | | 10.2 | |
| Changing priorities - correcting errors and re-perfecting security - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Correcting errors and re-perfecting security - PPSA - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Correcting errors in PPSA - financing change statement - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Errors - loss of priority - PPSA | 296(R)-297(L) | | | 10.3 | |
| PPSA - correcting errors - re-perfecting security - financing change statement - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| PPSA - priorities - correcting errors and re-perfecting security - financing change statement - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Priorities - correcting errors and re-perfecting security - PPSA - financing change statement - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Re-perfecting security - PPSA - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Financing change statement - correcting errors - re-perfecting security - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Unperfected security interest - correcting errors and re-perfecting - s. 30(6) PPSA | 296(R)-297(L) | | | 10.3 | |
| Unperfected security interest - security invalidated by materially misleading error - s. 46(4) PPSA | 297(L) | | | 10.3 | |
| Priorities - correcting errors and re-perfecting security - PPSA - security invalidated by materially misleading error - s. 46(4) PPSA | 297(L) | | | 10.3 | |
| PPSA - priorities - correcting errors and re-perfecting security - security invalidated by materially misleading error - s. 46(4) PPSA | 297(L) | | | 10.3 | |
| Changing priorities - perfection by repossession - s. 22 PPSA | 297(L-R) | | | 10.4 | |
| Perfection by repossession | 297(L-R) | | | 10.4 | |
| PPSA - priority changes - perfection by repossession | 297(L-R) | | | 10.4 | |
| Priorities - perfection by repossession - s. 22 PPSA | 297(L-R) | | | 10.4 | |
| Repossession - perfection (PPSA) - s. 22 PPSA | 297(L-R) | | | 10.4 | |
| Changing priorities - strategic bankruptcy | 297(R) | | | 10.5 | |
| PPSA - priorities - changing priorities - strategic bankruptcy | 297(R) | | | 10.5 | |
| Priorities - changing PPSA priorities - the strategic bankruptcy | 297(R) | | | 10.5 | |
| Strategic bankruptcy - changing PPSA priorities | 297(R) | | | 10.5 | |
| Unperfected security interest - strategic bankruptcy | 297(R) | | | 10.5 | |
| Enforcing priority - secured creditors’ rights | 297(R)-298(L) | | | 11 | |
| Enforcing priority (secured creditors’ rights) | 297(R)-298(L) | | | 11 | |
| Priorities - enforcing priority - secured creditors’ rights | 297(R)-298(L) | | | 11 | |
| Secured creditors’ rights - enforcing priority | 297(R)-298(L) | | | 11 | |
| PPSA - enforcing priority - non-judicial determination of priorities  SEE: enforcing priority | 297(R)-298(L) | | | 11.1 | |
| Determination of priorities - enforcing priorities | 297(R)-298(L) | | | 11.1 | |
| Enforcing priority - determination of priorities | 297(R)-298(L) | | | 11.1 | |
| Enforcing priority - determination of priorities - evidence | 297(R)-298(L) | | | 11.1 | |
| PPSA - enforcing priority - process to determine priorities  SEE: enforcing priority | 297(R)-298(L) | | | 11.1, 11.2 | |
| RSLA - repairers / repairs | 298(L-R) | | | 13 | |
| Repairers / repairs - RSLA | 298(L-R) | | | 13 | |
| Enforcing priority - judicial determination of priority | 298(L) | | | 11.2 | |
| Judicial determination of priority | 298(L) | | | 11.2 | |
| Judicial determination of priority - secured creditor | 298(L) | | | 11.2 | |
| Security interest - priority - judicial determination of priority | 298(L) | | | 11.2 | |
| PPSA - enforcing priority - judicial determination of priorities  SEE: enforcing priority | 298(L) | | | 11.2 | |
| Priorities - enforcing priority - judicial determination of priority | 298(L) | | | 11.2 | |
| Repair and Storage Liens Act  SEE: RSLA | 298(L)-299(R) | | | Part II | |
| RSLA - Repair and Storage Liens Act  SEE: RSLA | 298(L)-299(R) | | | Part II | |
| RSLA - storers | 298(R) | | | 14 | |
| Storers - RSLA | 298(R) | | | 14 | |
| Articles - RSLA - definition | 298(R) | | | 15 | |
| Liens - possession of “article” (i.e. tangible property not fixture) | 298(R) | | | 15 | |
| RSLA - articles | 298(R) | | | 15 | |
| Consumer Protection Act - repairs of vehicles | 298(R) | | | 16 | |
| Highway Traffic Act - repairs of vehicles | 298(R) | | | 16 | |
| RSLA - overlap with Consumer Protection Act (for repair of vehicle) | 298(R) | | | 16 | |
| RSLA - lien | 298(R)-299(L) | | | 17 | |
| RSLA - Repair and Storage Liens Act - liens | 298(R)-299(L) | | | 17 | |
| RSLA - Repair and Storage Liens Act - the RSLA lien | 298(R)-299(L) | | | 17 | |
| Liens - possessory lien | 298(R)-299(L) | | | 17.1 | |
| Possessory lien | 298(R)-299(L) | | | 17.1 | |
| RSLA - possessory liens | 298(R)-299(L) | | | 17.1 | |
| Possessory lien - RSLA | 298(R)-299(L) | | | 17.1 | |
| PPSA - priorities - possessory liens (RSLA) - s. 6 RSLA - s. 31 PPSA | 298(R)-299(L) | | | 17.1.1 | |
| RSLA - priority of possessory liens - s. 6 RSLA - s. 31 PPSA | 298(R)-299(L) | | | 17.1.1 | |
| Liens - RSLA | 298(R)-299(R) | | | 17 | |
| PPSA - priorities - non-possessory liens (RSLA) | 299(L) | | | 17 | |
| PPSA - priorities - Repair and Storage Liens Act | 298(R)-299(R) | | | 17 | |
| Liens - non-possessory - amount of lien | 299(L-R) | | | 17.3 | |
| Non-possessory lien - amount of lien | 299(L-R) | | | 17.3 | |
| Possessory lien - amount of lien | 299(L-R) | | | 17.3 | |
| RSLA - amount of lien | 299(L-R) | | | 17.3 | |
| Unpaid principal amount - liens (RSLA) | 299(L-R) | | | 17.3 | |
| RSLA - amendments (July 2016) | 299(L-R) | | | 17.3 | |
| Amendments to Repair and Storage Liens Act (July 2016) | 299(L-R) | | | 17.3 | |
| Liens - non-possessory lien | 299(L) | | | 17.2 | |
| Non-possessory lien - RSLA | 299(L) | | | 17.2 | |
| RSLA - non-possessory liens | 299(L) | | | 17.2 | |
| Non-possessory lien - requirements to obtain - s. 7(1) RSLA | 299(L) | | | 17.2.1 | |
| Requirement to obtain non-possessory lien - s. 7(1) RSLA | 299(L) | | | 17.2.1 | |
| Non-possessory lien - priority - s. 7(3) RSLA | 299(L) | | | 17.2.2 | |
| Priorities - non-possessory lien - s. 7(3) RSLA | 299(L) | | | 17.2.2 | |
| RSLA - non-possessory liens - priority - s. 7(3) RSLA | 299(L) | | | 17.2.2 | |
| RSLA - priority of non-possessory liens - s. 7(3) RSLA | 299(L) | | | 17.2.2 | |
| Liens - effect of bankruptcy on | 299(R) | | | 17.4 | |
| Non-possessory lien - effect of bankruptcy on | 299(R) | | | 17.4 | |
| Possessory lien - effect of bankruptcy on | 299(R) | | | 17.4 | |
| Repairers / repairs - bankruptcy | 299(R) | | | 17.4 | |
| RSLA - lien - effect of bankruptcy on | 299(R) | | | 17.4 | |
| Enforcement of Security  SEE: security enforcement | 299(R)-300(L) | | | 18 | |
| Liens - enforcement of security | 299(R)-300(L) | | | 18 | |
| Security enforcement | 299(R)-300(L) | | | 18 | |
| Security enforcement - 6 steps in enforcement process | 299(R)-300(L) | | | 18 | |
| Security enforcement - factors to consider - remedies | 299(R)-300(L) | | | 18 | |
| Security enforcement - steps in process | 299(R)-300(L) | | | 18 | |
| BIA - enforcement of security  SEE: security enforcement | 299(R)-314(R) | | | Part III | |
| Enforcement of Security  SEE: security enforcement | 299(R)-314(R) | | | Part III | |
| PPSA - enforcement of security  SEE: security enforcement | 299(R)-314(R) | | | Part III | |
| Demanding repayment of loan - common law requirement for reasonable notice | 300(R) | | | 19.1.1 | |
| Notice - demand for repayment of loan - common law requirement for reasonable notice | 300(R) | | | 19.1.1 | |
| PPSA - enforcement of security - demand notice required under common law - reasonable notice | 300(R) | | | 19.1.1 | |
| Reasonable notice - common law - demanding repayment of loan | 300(R) | | | 19.1.1 | |
| Reasonable notice - demanding repayment of loan | 300(R) | | | 19.1.1 | |
| Security enforcement - demanding repayment - reasonable notice required under common law | 300(R) | | | 19.1.1 | |
| PPSA - enforcement of security - demand notice period under common law - reasonable notice requirement | 300(R) | | | 19.1.1 | |
| Demanding repayment of a loan (common law and BIA) | 300(R)-302(L) | | | 19 | |
| Reasonable notice - enforcement of a security interest | 300(L)-301(R) | | | 19 | |
| Repayment of loan - making demand | 300(L) | | | 19 | |
| Security enforcement - notice obligation - s. 244 BIA | 300(L)-301(L) | | | 19 | |
| Security enforcement - demanding repayment | 300(L) | | | 19 | |
| S. 244 BIA notice - making demand for repayment of loan | 300(L)-301(L) | | | 19.1 | |
| BIA - creditor - s. 244 demand notice - 10-day notice period - insolvent debtor | 300(R) | | | 19.1.2 | |
| BIA - demand notice (s. 244) where insolvent debtor - 10-day notice period | 300(R) | | | 19.1.2 | |
| BIA - requirement for notice - s. 244 BIA | 300(R) | | | 19.1.2 | |
| Demanding repayment - the s. 244 BIA requirement for notice | 300(R) | | | 19.1.2 | |
| Notice - BIA s. 244 - 10-day notice period | 300(R) | | | 19.1.2 | |
| PPSA - enforcement of security - demand notice where insolvent debtor (BIA applies) - 10-day notice period - s. 244 BIA | 300(R) | | | 19.1.2 | |
| Reasonable notice - 10-day notice period - s. 244 BIA | 300(R) | | | 19.1.2 | |
| Requirements for a s. 244 BIA notice (before enforcing a security interest) | 300(R) | | | 19.1.2 | |
| S. 244 BIA notice - BIA requirement for notice | 300(R) | | | 19.1.2 | |
| Security enforcement - demanding repayment - BIA requirement for notice - s. 244 BIA - 10-day notice period | 300(R) | | | 19.1.2 | |
| BIA - demand notice (s. 244) - exceptions to 10-day notice period | 301((L) | | | 19.1.3 | |
| BIA - requirement for notice, s. 244 - exemptions to 10-day notice period | 301(L) | | | 19.1.3 | |
| Demanding repayment of loan - exemptions from s. 244 10-day notice period | 301(L) | | | 19.1.3 | |
| Exemptions to BIA s. 244 notice - where 10-day notice period not required | 301(L) | | | 19.1.3 | |
| PPSA - enforcement of security - demand notice where insolvent debtor - exceptions to 10-day notice period | 301(L) | | | 19.1.3 | |
| PPSA - enforcement of security - exceptions for 10-day demand notice period where insolvent debtor | 301(L) | | | 19.1.3 | |
| S. 244 BIA notice - exemptions to 10-day notice period | 301(L) | | | 19.1.3 | |
| Security enforcement - demanding repayment - BIA requirement for notice - exemptions to s. 244 BIA 10-day notice period | 301(L) | | | 19.1.3 | |
| Enforcement of security - demanding repayment - sufficient reasonable notice | 301(R) | | | 19.2 | |
| Demanding repayment of loan - sufficient reasonable notice | 301(R) | | | 19.2 | |
| Reasonable notice - insolvent debtors - sufficient notice | 301(R) | | | 19.2 | |
| Security enforcement - demanding repayment - sufficient reasonable notice under common law | 301(R) | | | 19.2 | |
| Security enforcement - making the demand for repayment - s. 244 BIA requirement for notice - 10-day notice period | 301(R) | | | 19.2 | |
| Security enforcement - reasonable notice obligation - sufficient reasonable notice | 301(R) | | | 19.2 | |
| Contractual notice periods or other pre-conditions to enforcement - enforcing security | 301(L-R) | | | 19.1.4 | |
| Demanding repayment - contractual notice periods or other pre-conditions to enforcement | 301(L-R) | | | 19.1.4 | |
| PPSA - enforcement - contractual notice periods / other preconditions to enforcement | 301(L-R) | | | 19.1.4 | |
| Security enforcement - demanding repayment - contractual notice periods or other pre-conditions to enforcement | 301(L-R) | | | 19.1.4 | |
| BIA - interim receivers - s. 47 BIA - conditions to appointment | 301(L-R) | | | 19.3.2 | |
| BIA - s. 47 - interim receivers - conditions to appointment | 301(R)-302(L) | | | 19.3.2 | |
| Demanding repayment - interim receivers - pre-conditions to appointment | 301(R)-302(L) | | | 19.3.2 | |
| Interim receivers - conditions to appointment - s. 47 BIA | 301(R)-302(L) | | | 19.3.2 | |
| Security enforcement - interim receivers - pre-conditions to appointment - s. 47 BIA | 301(R)-302(L) | | | 19.3.2 | |
| Demanding repayment - interim receivers | 301(R)-302(L) | | | 19.3 | |
| Interim receivers - security enforcement | 301(R)-302(L) | | | 19.3 | |
| Security enforcement - interim receivers | 301(R)-302(L) | | | 19.3 | |
| Appointment of interim receivers - s. 47 BIA | 301(R)-302(L) | | | 19.3 | |
| BIA - interim receivers - s. 47 BIA - powers | 302(L) | | | 19.3.3 | |
| BIA - interim receivers - powers - s. 47 BIA | 302(L) | | | 19.3.3 | |
| CJA - Courts of Justice Act - powers of interim receiver | 302(L) | | | 19.3.3 | |
| Courts of Justice Act - powers of interim receiver  SEE: BIA - interim receivers | 302(L) | | | 19.3.3 | |
| Interim receivers - powers of the interim receiver - security enforcement - s. 47 BIA | 302(L) | | | 19.3.3 | |
| Courts of Justice Act - powers of interim receiver - security enforcement - s. 47 BIA | 302(L) | | | 19.3.3 | |
| Security enforcement - demanding repayment - interim receivers - powers of the interim receiver - s. 47 BIA | 302(L) | | | 19.3.3 | |
| Security enforcement - interim receivers - powers of the interim receiver - s. 47 BIA | 302(L) | | | 19.3.3 | |
| Possession - taking possession of collateral - security enforcement - s. 62(1) PPSA | 302(L-R) | | | 20 | |
| PPSA - enforcement of security - right of seizure and sale - ss. 62(1), 63 PPSA | 302(L-R) | | | 20 | |
| PPSA - enforcement of security - taking possession - s. 62(1) PPSA | 302(L-R) | | | 20 | |
| PPSA - enforcement of security - taking possession - s. 62(1) PPSA - ways to take possession | 302(L-R) | | | 20 | |
| PPSA - taking possession of collateral - s. 62(1) PPSA | 302(L-R) | | | 20 | |
| Right of seizure - taking possession of collateral - security enforcement - s. 62(1) PPSA | 302(L-R) | | | 20 | |
| Security enforcement - taking possession - s. 62(1) PPSA | 302(L-R) | | | 20 | |
| Security enforcement - taking possession - s. 62(1) PPSA ways to take possession | 302(L-R) | | | 20 | |
| BIA - receivers - court appointed receivers - s. 243 BIA | 302(L) | | | 19.4 | |
| BIA - s. 243 court appointed receivers - security enforcement | 302(L) | | | 19.4 | |
| Receiver - s. 243 BIA - court appointed receivers | 302(L) | | | 19.4 | |
| Receiver - s. 243 BIA - security enforcement | 302(L) | | | 19.4 | |
| Receiver - s. 243 BIA - court appointed receivers - powers | 302(L) | | | 19.4.1 | |
| BIA - receivers - s. 243 court appointed receivers - powers | 302(L) | | | 19.4.1 | |
| BIA - s. 243 court appointed receivers - powers | 302(L) | | | 19.4.1 | |
| Security enforcement - court appointed receivers - s. 243 BIA | 302(L) | | | 19.4, 19.4.1 | |
| Self-help remedies - obtaining possession - secured creditor - duty to act in commercially reasonable manner | 302(R) | | | 20.1 | |
| Taking possession of collateral - self-help remedies - security enforcement - duty to act in commercially reasonable manner | 302(R) | | | 20.1 | |
| Bailiff or agent - taking possession of collateral - security enforcement | 302(R) | | | 20.2 | |
| Security enforcement - taking possession - bailiff or agent | 302(R) | | | 20.2 | |
| Taking possession - bailiff or agent - security enforcement | 302(R) | | | 20.2 | |
| Interim order for recovery of possession - security enforcement | 302(R)-303(L) | | | 20.3 | |
| Possession - interim order for recovery of possession | 302(R)-303(L) | | | 20.3 | |
| Security enforcement - taking possession - interim order for recovery of possession | 302(R)-303(L) | | | 20.3 | |
| Security enforcement - taking possession - motion for interim order for recovery of possession | 302(R)-303(L) | | | 20.3 | |
| Security enforcement - receivership - pursuant to security agreement or court appointment | 303(L) | | | 20.4 | |
| Security enforcement - taking possession - receivership - pursuant to security agreement or court appointment | 303(L) | | | 20.4 | |
| Security enforcement - taking possession - receivership - receiver manager (carry on business of debtor) | 303(L) | | | 20.4 | |
| Taking possession of security - receivership | 303(L) | | | 20.4 | |
| Appointment of receiver by secured creditors | 303(R) | | | 22.1.1 | |
| Private receiverships - powers of private receiver | 303(R) | | | 22.1.1 | |
| Receivership - appointment of by secured creditors | 303(R) | | | 22.1.1 | |
| Receivership - private receivership - powers | 303(R) | | | 22.1.1 | |
| Security enforcement - receivership - appointment of by secured creditors | 303(R) | | | 22.1.1 | |
| Consumer goods - limits on foreclosure - s. 65(1) PPSA | 303(L-R) | | | 21 | |
| Foreclosure - consumer goods - s. 65(1) PPSA | 303(L-R) | | | 21 | |
| Foreclosure - PPSA - limits for consumer goods - s. 65(1) PPSA | 303(L-R) | | | 21 | |
| Foreclosure - PPSA - notice and objection requirements - 15 days - s. 65 PPSA | 303(L-R) | | | 21 | |
| Foreclosure - PPSA - security enforcement - s. 65 PPSA | 303(L-R) | | | 21 | |
| PPSA - enforcement of security - foreclosure - s. 65 PPSA | 303(L-R) | | | 21 | |
| PPSA - enforcement of security - foreclosure - limits for consumer goods - s. 65(1) PPSA | 303(L-R) | | | 21 | |
| PPSA - enforcement of security - foreclosure - notice and objection requirements - 15 days - s. 65 PPSA | 303(L-R) | | | 21 | |
| PPSA - foreclosure - security enforcement - s. 65 PPSA | 303(L-R) | | | 21 | |
| Security enforcement - foreclosure - PPSA - s. 65 PPSA | 303(L-R) | | | 21 | |
| Property receivership - private and court-appointed | 303(R)-307(L) | | | 22.1- 22.2 | |
| Receiver | 303(L)-311(R) | | | 22 | |
| Private receiverships | 303(L)-307(L) | | | 22.1 | |
| Receivership  SEE: security enforcement - private receivership | 303(L)-307(L) | | | 22.1 | |
| Receivership - private receivership | 303(L)-307(L) | | | 22.1 | |
| Security enforcement - private receivership | 303(L)-307(L) | | | 22.1 | |
| Appointment letter - private receiver | 303(R) | | | 22.1.2 | |
| Private receiverships - appointment letter | 303(R) | | | 22.1.2 | |
| Receivership - appointment letter of private receiver | 303(R) | | | 22.1.2 | |
| Receivership - private receivership - appointment letter | 303(R) | | | 22.1.2 | |
| Security enforcement - receivership - appointment letter of private receiver | 303(R) | | | 22.1.2 | |
| Indemnity of receiver - receivership | 303(R) | | | 22.1.3 | |
| Private receiverships - indemnity of receiver | 303(R) | | | 22.1.3 | |
| Receiver - indemnity | 303(R) | | | 22.1.3 | |
| Receivership - indemnity of receiver | 303(R) | | | 22.1.3 | |
| Receivership - private receivership - indemnity of receiver | 303(R) | | | 22.1.3 | |
| Security enforcement - receivership - indemnity of receiver | 303(R) | | | 22.1.3 | |
| Reasonable care - PPSA possession - s. 17 PPSA | 304(L) | | | 22.1.4(a) | |
| Receivership - private receivership - duties of a receiver - reasonable care - s. 17 PPSA | 304(L) | | | 22.1.4(a) | |
| Security enforcement - duties of secured creditor or receiver under PPSA while in possession - reasonable care - s. 17 PPSA | 304(L) | | | 22.1.4(a) | |
| Duties of a secured creditor or receiver while in possession | 304(L)-306(L) | | | 22.1.4 | |
| PPSA - duties of a secured creditor in possession | 304(L)-306(L) | | | 22.1.4 | |
| PPSA - receivers’ duties | 304(L)-306(L) | | | 22.1.4 | |
| Private receiverships - duties of a secured creditor or receiver under PPSA while in possession of collateral | 304(L)-306(L) | | | 22.1.4 | |
| Receiver - duties under PPSA while in possession | 304(L)-306(L) | | | 22.1.4 | |
| Receivership - private receivership - duties of a receiver under PPSA while in possession | 304(L)-306(L) | | | 22.1.4 | |
| Security enforcement - receivership - duties while possession of collateral under PPSA | 304(L)-306(L)) | | | 22.1.4 | |
| Taking possession - duties of a secured creditor or receiver under the PPSA while in possession of collateral | 304(L)-306(L) | | | 22.1.4 | |
| Reasonable repairs - while in possession of collateral | 304(R) | | | 22.1.4(d) | |
| Receivership - private receivership - duties of a receiver - undertake reasonable repairs | 304(R) | | | 22.1.4(d) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - reasonable repairs of collateral | 304(R) | | | 22.1.4(d) | |
| Duties of a secured creditor or receiver - no contracting out / waiver of debtor protection provision - s. 59(5) PPSA | 304(L) | | | 22.1.4(b) | |
| Receivership - private receivership - duties of a receiver - no contracting out / waiver of debtor protection provision - s. 59(5) PPSA | 304(L) | | | 22.1.4(b) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - no contracting out / waiver of debtor protection provision - s. 59(5) PPSA | 304(L) | | | 22.1.4(b) | |
| Waiver of PPSA debtor protection provisions not allowed - s. 59(5) PPSA | 304(L) | | | 22.1.4(b) | |
| Appraisal evidence - duties of secured creditor or receiver on sale of collateral - s. 63(2) PPSA | 304(L-R) | | | 22.1.4(c) | |
| Commercially reasonable (PPSA), determination of on sale of collateral | 304(L-R) | | | 22.1.4(c) | |
| Commercially reasonable manner - receiver - sale of collateral | 304(L-R) | | | 22.1.4(c) | |
| Receivership - commercially reasonable manner of sale (duty + factors to determine) | 304(L-R) | | | 22.1.4(c) | |
| Receivership - duty to dispose of collateral in “commercially reasonable manner” | 304(L-R) | | | 22.1.4(c) | |
| Receivership - factors to establish “commercially reasonable manner” of sale of collateral | 304(L-R) | | | 22.1.4(c) | |
| Receivership - private receivership - duties of a receiver - commercially reasonable manner of sale | 304(L-R) | | | 22.1.4(c) | |
| Security enforcement - duties of secured creditor or receiver under PPSA while in possession - commercially reasonable manner of sale - s. 63 PPSA | 304(L-R) | | | 22.1.4(c) | |
| PPSA - sale of collateral - notice requirement | 304(R) | | | 22.1.4(e)(i) | |
| Sale under PPSA - notice requirement | 304(R) | | | 22.1.4(e)(i) | |
| Notice - who gets notice of sale under PPSA - s. 63(4) PPSA | 304(R) | | | 22.1.4(e)(ii) | |
| PPSA - sale of collateral - notice requirement - who gets notice of sale | 304(R) | | | 22.1.4(e)(ii) | |
| Sale under PPSA - notice period and content - not less than 15 days | 304(R)-305(L) | | | 22.1.4(e)(iii) | |
| PPSA - sale of collateral - notice requirement - notice period and content - not less than 15 days | 304(R)-305(L) | | | 22.1.4(e)(iii) | |
| PPSA - disposition notice - waivers and exemptions | 305(L) | | | 22.1.4(e)(iv) | |
| Waivers and exemptions from PPSA notice | 305(L) | | | 22.1.4(e)(iv) | |
| PPSA - sale of collateral - notice requirement - waivers and exemptions | 305(L) | | | 22.1.4(e)(iv) | |
| Notice - disposition of collateral | 304(R)-305(R) | | | 22.1.4(e) | |
| Receivership - private receivership - duties of a receiver - notice of disposition of collateral (who entitled; period; content; waivers; exemptions; fixtures and accessions; consequence of non-compliance) | 304(R)-305(R) | | | 22.1.4(e) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - notice - period, content, waivers, special notice requirements | 304(R)-305(R) | | | 22.1.4(e) | |
| Accessions - special notice of removal - 10 days - s. 35(6) PPSA | 305(L) | | | 22.1.4(e)(v) | |
| Fixtures - special notice of removal - 10 days - s. 34(5) PPSA | 305(L) | | | 22.1.4(e)(v) | |
| Notice - removal of fixtures and accessions (PPSA) - 10 days | 305(L) | | | 22.1.4(e)(v) | |
| Reimburse removal costs of fixtures and accessions - PPSA - security enforcement | 305(L) | | | 22.1.4(e)(v) | |
| Bona fide purchaser (bfp) for value without notice (PPSA) - take free of security interest despite defect in sale - s. 63(10) PPSA | 305(R) | | | 22.1.4(e)(vi) | |
| Notice - non-compliance with PPSA - secured creditor liable - s. 67(2) PPSA | 305(R) | | | 22.1.4(e)(vi) | |
| Security enforcement - non-compliance with PPSA - secured creditor liable - s. 67(2) PPSA | 305(R) | | | 22.1.4(e)(vi) | |
| PPSA - sale of collateral - notice requirement - consequences of non-compliance | 305(R) | | | 22.1.4(e)(vi) | |
| Delay of disposition - commercially reasonable - s. 63(3) PPSA | 305(R) | | | 22.1.4(f) | |
| Receivership - private receivership - duties of a receiver - delay of disposition - commercially reasonable - s. 63(3) PPSA | 305(R) | | | 22.1.4(f) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - delay of disposition - commercially reasonable - s. 63(3) PPSA | 305(R) | | | 22.1.4(f) | |
| PPSA - sale of collateral - delay of disposition | 305(R) | | | 22.1.4(f) | |
| Receivership - private receivership - duties of a receiver - purchase by secured creditor (allowed at public sale, unless court orders otherwise) - s. 63(8) PPSA | 305(R)-306(L) | | | 22.1.4(g) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - purchase by secured creditor (allowed at public sale, unless court orders otherwise) - s. 63(8) PPSA | 305(R)-306(L) | | | 22.1.4(g) | |
| PPSA - sale of collateral - purchase by secured creditor | 305(R)-306(L) | | | 22.1.4(g) | |
| Duty to carry on a debtor’s business (PPSA) - no requirement | 306(L) | | | 22.1.4(h) | |
| Receivership - private receivership - duties of a receiver - no duty to carry on debtor’s business | 306(L) | | | 22.1.4(h) | |
| Security enforcement - duties of secured creditor or receiver under PPSA - no duty to carry on debtor’s business | 306(L) | | | 22.1.4(h) | |
| PPSA - duties of secured creditor or receiver - no duty to carry on debtor’s business | 306(L) | | | 22.1.4(h) | |
| BIA - duties under the BIA (enforcement of security interest) | 306(L)-307(L) | | | 22.1.5 | |
| Duties under BIA - secured creditors & receivers - enforcement of security interest | 306(L)-307(L) | | | 22.1.5 | |
| Private receiverships - duties under the BIA - enforcement of security interest | 306(L)-307(L) | | | 22.1.5 | |
| Receiver - duties under BIA - enforcement of security interest | 306(L)-307(L) | | | 22.1.5 | |
| Receivership - private receivership - duties under BIA - enforcement of security interest | 306(L)-307(L) | | | 22.1.5 | |
| Security enforcement - receivership - duties under BIA | 306(L)-307(L) | | | 22.1.5 | |
| Security enforcement - receivership - duties under BIA | 306(L)-307(L) | | | 22.1.5 | |
| BIA - reporting obligations of receiver - s. 245 BIA | 306(L-R) | | | 22.1.5(c) | |
| Receiver - private receivership - BIA reporting obligations - s. 245 BIA | 306(L-R) | | | 22.1.5(c) | |
| Reporting obligations - receiver - s. 245 BIA | 306(L-R) | | | 22.1.5(c) | |
| BIA - receiver - definition - s. 243(2) BIA | 306(L) | | | 22.1.5(a) | |
| Receivership - BIA definition of “receiver” - s. 243(2) BIA | 306(L) | | | 22.1.5(a) | |
| Receivership - duty to act honestly, in good faith, commercially reasonable manner - s. 247(a)-(b) BIA | 306(L) | | | 22.1.5(b) | |
| Receiver - reports - s. 246 BIA | 306(R)-307(L) | | | 22.1.5(c)(ii) | |
| Reports - receiver - s. 246 BIA | 306(R)-307(L) | | | 22.1.5(c)(ii) | |
| Security enforcement - receivership - statement of accounts - s. 248 BIA | 306(R)-307(L) | | | 22.1.5(c)(ii) | |
| Duties under BIA - secured creditors & receivers - receiver reports and statement of account - ss. 246, 248 BIA | 306(R)-307(L) | | | 22.1.5(c)(ii) | |
| Court directions - private receiver | 307(L) | | | 22.1.6 | |
| Private receiver - court directions | 307(L) | | | 22.1.6 | |
| Private receiverships - court directions | 307(L) | | | 22.1.6 | |
| Receiver - court directions | 307(L) | | | 22.1.6 | |
| Receivership - court appointed - court directions | 307(L) | | | 22.1.6 | |
| Receivership - private receivership - court directions | 307(L) | | | 22.1.6 | |
| Appointment of court appointed receiver | 307(L-R) | | | 22.2.1 | |
| Court receiverships - when are court appointed receivers appropriate | 307(L-R) | | | 22.2.1 | |
| Receivership - court receiverships - advantages | 307(L-R) | | | 22.2.1 | |
| Receivership - court receiverships - when appropriate | 307(L-R) | | | 22.2.1 | |
| Security enforcement - receivership - court receiverships - when are court appointed receivers appropriate | 307(L-R) | | | 22.2.1 | |
| Court orders under review of private receivership - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Private receiverships - review powers of the court - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Receivership - private receivership - review powers of the court - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Receivership - review powers of the court - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Review powers of the court - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Security enforcement - receivership - review powers of the court - s. 248(1) BIA | 307(L) | | | 22.1.7 | |
| Court receiverships - court appointed receivers | 307(L)-308(R) | | | 22.2 | |
| Receivership - court receiverships | 307(L)-308(R) | | | 22.2 | |
| Security enforcement - receivership - court receiverships | 307(L)-308(R) | | | 22.2 | |
| Appointment and types of court receivers | 307(R)-308(L) | | | 22.2.2 | |
| Court receiverships - appointment and types of court receivers (s.101 CJA ‘court receiver’; s. 47(1) BIA ‘interim receiver’; and s. 243 BIA receiver) | 307(R)-308(L) | | | 22.2.2 | |
| Receivership - court receiverships - appointment (s.101 CJA ‘court receiver’; s. 47(1) BIA ‘interim receiver’; and s. 243 BIA receiver) | 307(R)-308(L) | | | 22.2.2 | |
| Receivership - court receiverships - types (s.101 CJA ‘court receiver’; s. 47(1) BIA ‘interim receiver’; and s. 243 BIA receiver) | 307(R)-308(L) | | | 22.2.2 | |
| Receivership - court receiverships - types of court receiverships (s.101 CJA ‘court receiver’; s. 47(1) BIA ‘interim receiver’; and s. 243 BIA receiver) | 307(R)-308(L) | | | 22.2.2 | |
| Security enforcement - receivership - court receiverships - the appointment and types of court receivers (s.101 CJA ‘court receiver’; s. 47(1) BIA ‘interim receiver’; and s. 243 BIA receiver) | 307(R)-308(L) | | | 22.2.2 | |
| Standard Template Receivership Order - protections for receivership liabilities | 308(LR) | | | 22.3.1 | |
| Security enforcement - receivership - personal liability of receiver - Standard Template Receivership Order | 308(R) | | | 22.3.1 | |
| Standard Template Receivership Order - protection for receiver from liability | 308(R) | | | 22.3.1 | |
| Court receiverships - powers of a court appointed receiver | 308(L-R) | | | 22.2.3 | |
| Receivership - court receiverships - powers of court appointed receiver | 308(L-R) | | | 22.2.3 | |
| Security enforcement - receivership - court receiverships - powers of a court appointed receiver | 308(L-R) | | | 22.2.3 | |
| Powers of receiver - court receivership - Standard Template Receivership Order | 308(L-R) | | | 22.2.3(b) | |
| Priorities - standard form template Standard Template Receivership Order | 306(L-R) | | | 22.2.3(b) | |
| Receivership - court receiverships - Standard Template Receivership Order | 306(L-R) | | | 22.2.3(b) | |
| Receivership - Standard Template Receivership Order | 306(L-R) | | | 22.2.3(b) | |
| Standard Template Receivership Order - powers of receiver | 306(L-R) | | | 22.2.3(b) | |
| Personal liability of receiver | 308(L)-311(R) | | | 22.3 | |
| Receivership - liability - personal liability | 308(L)-311(R) | | | 22.3 | |
| Receivership - personal liability | 308(L)-311(R) | | | 22.3 | |
| Security enforcement - receivership - personal liability of receiver | 308(L)-311(R) | | | 22.3 | |
| Employer - ESA definition includes receiver and trustee | 309(L) | | | 22.3.2(b) | |
| Employment Standards Branch - treatment of receiver and trustee in bankruptcy | 309(L) | | | 22.3.2(b) | |
| Employment Standards Act - receiver - successor employer liabilities | 309(L) | | | 22.3.2(b) | |
| Non-union - successor employer - receiver and trustee liability - Employment Standards Act | 309(L) | | | 22.3.2(b) | |
| Receivership - liability - successor employer liabilities - non-unionized business - Employment Standards Act | 309(L) | | | 22.3.2(b) | |
| Labour issues - general receiver liability | 308(R)-310(L) | | | 22.3.2 | |
| Liability - receiver - liability for labour | 308(R)-310(L) | | | 22.3.2 | |
| Personal liability of receiver - labour issues | 308(R)-310(L) | | | 22.3.2 | |
| Receivership - liability - labour issues | 308(R)-310(L) | | | 22.3.2 | |
| Successor employer - new owner - receiver and trustee | 308(R)-310(L) | | | 22.3.2 | |
| Successor employer obligations - receiver and trustee | 308(R)-310(L) | | | 22.3.2 | |
| Successor employer - receiver (unionized and non-unionized business) | 309(L)-310(L) | | | 22.3.2(b), (c), (d) | |
| Labour Relations Act - receiver - successor employer issues for unionized businesses | 309(L)-310(L) | | | 22.3.2(c) | |
| OLRB - Ontario Labour Relations Board - receivers and unionized businesses | 309(L)-310(L) | | | 22.3.2(c) | |
| Ontario Labour Relations Board - receivers and unionized businesses | 309(L)-310(L) | | | 22.3.2(c) | |
| Receivership - liability - successor employer liabilities - unionized business | 309(L)-310(L) | | | 22.3.2(c) | |
| Security enforcement - receivership - personal liability of receiver - successor employer issues for unionized businesses | 309(L)-310(L) | | | 22.3.2(c) | |
| Successor employer issues for unionized businesses - receiver and trustee liability for collective agreement | 309(L-R) | | | 22.3.2(c) | |
| Unionized businesses - successor employer issues - receiver and trustee liability for collective agreement | 309(L-R) | | | 22.3.2(c) | |
| Unions / unionized businesses - successor employer - person to whom business is “sold” is bound by collective agreement - s. 69 of Labour Relations Act | 309(L-R) | | | 22.3.2(c) | |
| Receivership - statutory protections (BIA) | 310(L) | | | 22.3.2(d) | |
| Statutory protections from employer liability - receiverships - 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| BIA - 2009 BIA amendments - statutory protections for receivers - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Labour issues - statutory protections for receivers - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Receivership - liability - successor employer liabilities - liability protections (in statute) - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Receivership - liability - successor employer liabilities - statutory protections (against liability) - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Security enforcement - receivership - personal liability of receiver - statutory protections for labour issues - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Statutory protections from liability - court appointed receiver - labour issues - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Unions / unionized businesses - successor employer - statutory protections - s. 14.06 BIA | 310(L) | | | 22.3.2(d) | |
| Security enforcement - receivership - environmental issues - protections from personal liability | 310(R)-311(L) | | | 22.3.3 | |
| Environmental issues - receiver | 310(R)-311(L) | | | 22.3.3 | |
| Liability - receiver - liability for environment | 310(R)-311(L) | | | 22.3.3 | |
| Personal liability of receiver - environment | 310(R)-311(L) | | | 22.3.3 | |
| Receivership - environmental issues | 310(R)-311(L) | | | 22.3.3 | |
| Receivership - liability - environmental liability | 310(R)-311(L) | | | 22.3.3 | |
| Security enforcement - receivership - environmental issues | 310(R)-311(L) | | | 22.3.3 | |
| Statutory protections from environmental liability - receiver and trustee - s. 14.06 BIA | 310(R)-311(L) | | | 22.3.3 | |
| Receivership - environmental issues - protections from personal liability - s. 14.06 BIA | 310(R) | | | 22.3.3(b) | |
| Receivership - liability - protections from personal liability (environmental issues) - s. 14.06 BIA | 310(R) | | | 22.3.3(b) | |
| Environmental remediation orders, compliance with - s. 14.06(4) BIA | 310(R)-311(L) | | | 22.3.3(c) | |
| Receiver - environmental issues - compliance with environmental remediation orders - s. 14.06(4) BIA | 310(R)-311(L) | | | 22.3.3(c) | |
| Receivership - liability - compliance with environmental remediation orders - s. 14.06(4) BIA | 310(R)-311(L) | | | 22.3.3(c) | |
| Receivership - liability - environmental remediation orders - s. 14.06(4) BIA | 310(R)-311(L) | | | 22.3.3(c) | |
| Security enforcement - receivership - environmental issues - compliance with environmental remediation orders - s. 14.06(4) BIA | 310(R)-311(L) | | | 22.3.3(c) | |
| Duties of court appointed receiver (standard form template receivership) | 311(L-R) | | | 22.3.4- 22.4 | |
| Obligations and duties of court-appointed receivers - owed to all creditors generally - s. 247 BIA | 311(R) | | | 22.4 | |
| Receivership - court appointed receivers - obligations - s. 247 BIA | 311(R) | | | 22.4 | |
| Receivership - obligations - fiduciary duty (where court appointed) owed to all creditors generally - s. 247 BIA | 311(R) | | | 22.4 | |
| Receivership - obligations - statutory duties (regardless if private or court appointed) - s. 247 BIA | 311(R) | | | 22.4 | |
| Receivership - obligations and duties of court-appointed receivers - owed to creditors generally - s. 247 BIA | 311(R) | | | 22.4 | |
| Security enforcement - receivership - obligations and duties of court appointed receivers - owed to creditors generally - s. 247 BIA | 311(R) | | | 22.4 | |
| Security enforcement - receivership - environmental issues - priority charge for remediation costs - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| PPSA - priorities - environmental remediation first priority charge for government - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| PPSA - priorities - government environmental remediation first priority charge - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| PPSA - priorities - priority charge for environmental remediation costs incurred by government - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Priorityies - remediation costs incurred by government rank first - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Receivership - environmental issues - priority charge for remediation costs incurred by government - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Receivership - liability - priority charge for government remediation costs - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Receivership - liability - priority charge for remediation costs (for government only) - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Receivership - liability - remediation costs for government (priority charge) - s. 14.06(7) BIA | 311(L) | | | 22.3.3(d) | |
| Receivership - liability - limits on liability in Standard Template Receivership Order | 311(L-R) | | | 22.3.4 | |
| Receivership - liability - Standard Template Receivership Order (provisions insulate from liability) | 311(L-R) | | | 22.3.4 | |
| Receivership - Standard Template Receivership Order - protections | 311(L-R) | | | 22.3.4 | |
| Security enforcement - receivership - Standard Template Receivership Order - protections for receivership liabilities | 311(L-R) | | | 22.3.4 | |
| Bank Act - enforcement - power to sell (s.427 security) - s. 428(7) Bank Act | 311(R) | | | 23.1.1 | |
| Enforcement of Bank Act security - power to sell - s. 428(7) Bank Act | 311(R) | | | 23.1.1 | |
| Power to sell under s. 428(7) Bank Act | 311(R) | | | 23.1.1 | |
| Security enforcement - Bank Act security - power to sell - s. 428(7) Bank Act | 311(R) | | | 23.1.1 | |
| Bank Act - enforcement - notice requirements - s. 428(8) Bank Act | 311(R) | | | 23.1.2 | |
| Enforcement of Bank Act security - notice requirements - s. 428(8) Bank Act | 311(R) | | | 23.1.2 | |
| Receivership - notice requirements - Bank Act security - s. 428(8) Bank Act | 311(R) | | | 23.1.2 | |
| Security enforcement - Bank Act security - notice requirements and standard of care - s. 428 Bank Act | 311(R)-312(L) | | | 23.1.2- 23.1.3 | |
| Enforcement of Bank Act security | 311(R)-312(L) | | | 23.1 | |
| Security enforcement - Bank Act security | 311(R)-312(L) | | | 23.1 | |
| Bank Act - enforcement - maximize recovery, but no obligation to realize ‘true market value’ of collateral [same as PPSA] - s. 428(10) Bank Act | 312(L) | | | 23.1.3 | |
| Bank Act - enforcement - standard of care (s.427 security) - s. 428(10) Bank Act | 312(L) | | | 23.1.3 | |
| Enforcement of Bank Act security - standard of care - maximize recovery, but no obligation to realize ‘true market value’ of collateral - s. 428(10) Bank Act | 312(L) | | | 23.1.3 | |
| Standard of care under Bank Act - power to sell (s. 427 security) - maximize recovery, but no obligation to realize ‘true market value’ of collateral - s. 428(10) Bank Act | 312(L) | | | 23.1.3 | |
| Security - enforcement of other types (in addition to PPSA - Bank Act securities and mortgages against real property) | 311(R)-314(R) | | | 23 | |
| Enforcement of other types of security (non-PPSA) | 311(R)-314(R) | | | 23 | |
| Enforcement of Mortgages Act security - the requirement for a section 244 notice (where real property is substantially all property of mortgagor) | 312(R) | | | 23.2.2 | |
| Mortgages Act security - notice of demand - s. 244 BIA | 312(R) | | | 23.2.2 | |
| Mortgages Act security - section 244 notice of demand | 312(R) | | | 23.2.2 | |
| Notice - mortgage security - s. 244 BIA | 312(R) | | | 23.2.2 | |
| Security - enforcement of Mortgages Act security - the requirements for a s. 244 notice (real property is substantially all property of mortgagor) | 312(R) | | | 23.2.2 | |
| Security enforcement - Mortgages Act security - notice (real property is substantially all property of mortgagor) - s. 244 BIA | 312(R) | | | 23.2.2 | |
| Security enforcement - Mortgages Act security - section 244 notice (real property is substantially all property of mortgagor) - s. 244 BIA | 312(R) | | | 23.2.2 | |
| Enforcement of Mortgages Act security | 312(L) | | | 23.2 | |
| Land Registration Reform Act - enforcing mortgage security - Mortgages Act applies - s. 7(1) Land Registration Reform Act | 312(L) | | | 23.2 | |
| Mortgages Act security - enforcement | 312(L) | | | 23.2 | |
| Possession - mortgage security - of real property | 312(L) | | | 23.2 | |
| Security enforcement - Mortgages Act - 6 step process | 312(L) | | | 23.2 | |
| Security enforcement - Mortgages Act security  SEE: Mortgages Act security | 312(L) | | | 23.2 | |
| Enforcement of Mortgages Act security - demands | 312(L-R) | | | 23.2.1 | |
| Mortgages Act security - demands | 312(L-R) | | | 23.2.1 | |
| Security enforcement - Mortgages Act security - demands | 312(L-R) | | | 23.2.1 | |
| Bank Act - enforcement - right to appoint receiver (s.427 security) - s. 427(3) Bank Act | 312(L) | | | 23.1.4 | |
| Bank Act - right to appoint receiver - s. 427(3) Bank Act | 312(L) | | | 23.1.4 | |
| Enforcement of Bank Act security - right to appoint receiver - s. 427(3) Bank Act | 312(L) | | | 23.1.4 | |
| Right to appoint receiver - Bank Act - s. 427(3) Bank Act | 312(L) | | | 23.1.4 | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - effect and comparison | 313(L) | | | 23.2.3(c)(i) | |
| Mortgages Act security - obtaining possession | 312(R) | | | 23.2.3(a) | |
| Obtaining possession - Mortgages Act security | 312(R) | | | 23.2.3(a) | |
| Obtaining possession (enforcement of mortgage security) | 312(R) | | | 23.2.3(a) | |
| Security enforcement - Mortgages Act security - obtaining possession | 312(R) | | | 23.2.3(a) | |
| Selection of appropriate realization remedy (mortgages act) - obtaining possession | 312(R) | | | 23.2.3(a) | |
| Mortgages Act security - foreclosure remedies | 312(R) | | | 23.2.3(b) | |
| Mortgages Act security - power of sale and foreclosure remedies | 312(R) | | | 23.2.3(b) | |
| Power of sale | 312(R) | | | 23.2.3(b) | |
| Power of sale (remedy under Mortgages Act) | 312(R) | | | 23.2.3(b) | |
| Power of sale and foreclosure remedies under Mortgages Act | 312(R) | | | 23.2.3(b) | |
| Security enforcement - Mortgages Act security - foreclosure remedies | 312(R) | | | 23.2.3(b) | |
| Security enforcement - Mortgages Act security - power of sale and foreclosure remedies | 312(R) | | | 23.2.3(b) | |
| Power of sale, judicial sale and foreclosure - effect | 313(L) | | | 23.2.3(c)(i) | |
| Enforcement of Mortgages Act security - selection of the appropriate realization remedy | 312(R)-314(L) | | | 23.2.3 | |
| Judicial sale - remedy of mortgage act security | 312(R)-314(L) | | | 23.2.3 | |
| Mortgages Act security - realization remedy (selection of appropriate remedy) | 312(R)-314(L) | | | 23.2.3 | |
| Mortgages Act security - remedies | 312(R)-314(L) | | | 23.2.3 | |
| Mortgages Act security - remedy (selection of appropriate realization remedy) | 312(R)-314(L) | | | 23.2.3 | |
| Realization remedies - Mortgages Act security | 312(R)-314(L) | | | 23.2.3 | |
| Remedies - power of sale, judicial sale, or foreclosure (mortgage security) | 312(R)-314(L) | | | 23.2.3 | |
| Security enforcement - Mortgages Act security - realization remedy (selection of appropriate remedy) | 312(R)-314(L) | | | 23.2.3 | |
| Security enforcement - Mortgages Act security - remedy (selection of appropriate realization remedy) | 312(R)-314(L) | | | 23.2.3 | |
| Selection of appropriate realization remedy - comparison of the power of sale, judicial sale and foreclosure remedies | 312(R)-314(L) | | | 23.2.3 | |
| Comparison of power of sale, judicial sale and foreclosure remedies under Mortgages Act | 313(L)-314(L) | | | 23.2.3(c) | |
| Mortgages Act security - comparison of power of sale, judicial sale and foreclosure | 313(L)-314(L) | | | 23.2.3(c) | |
| Mortgages Act security - judicial sale | 313(L)-314(L) | | | 23.2.3(c) | |
| Security - enforcement of Mortgages Act security - appropriate realization remedy: power of sale, judicial sale, foreclosure | 313(L)-314(L) | | | 23.2.3(c) | |
| Security enforcement - Mortgages Act security - comparison of power of sale, judicial sale and foreclosure | 313(L)-314(L) | | | 23.2.3(c) | |
| Security enforcement - Mortgages Act security - judicial sale | 313(L)-314(L) | | | 23.2.3(c) | |
| Deficiency after sale - power of sale, judicial sale and foreclosure - mortgagor liable in sale, not foreclosure | 313(R) | | | 23.2.3(c)(v) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - deficiency after sale - mortgagor liable in sale, not foreclosure | 313(R) | | | 23.2.3(c)(v) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - notice periods and other procedures | 313(L) | | | 23.2.3(c)(ii) | |
| Notice - power of sale, judicial sale and foreclosure | 313(L) | | | 23.2.3(c)(ii) | |
| Power of sale, judicial sale and foreclosure - notice periods and other procedures | 313(L) | | | 23.2.3(c)(ii) | |
| Cost - power of sale, judicial sale and foreclosure | 313(R) | | | 23.2.3(c)(iii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - cost of realization remedies | 313(R) | | | 23.2.3(c)(iii) | |
| Power of sale, judicial sale and foreclosure - cost | 313(R) | | | 23.2.3(c)(iii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - service | 313(R) | | | 23.2.3(c)(iv) | |
| Finality - power of sale, judicial sale and foreclosure | 313(R) | | | 23.2.3(c)(vi) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - finality | 313(R) | | | 23.2.3(c)(vi) | |
| Security enforcement - Mortgages Act security - finality power of sale, foreclosure or judicial sale | 313(R) | | | 23.2.3(c)(vi) | |
| Land transfer tax - power of sale, judicial sale and foreclosure - payable by mortgagee on foreclosure, not sale | 313(R)-314(L) | | | 23.2.3(c)(vii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - land transfer tax - payable by mortgagee on foreclosure, not sale | 313(R)-314(L) | | | 23.2.3(c)(vii) | |
| Power of sale, judicial sale and foreclosure - land transfer tax | 313(R)-314(L) | | | 23.2.3(c)(vii) | |
| Court approval - power of sale, judicial sale and foreclosure | 314(L) | | | 23.2.3(c)(viii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - court approval of actions | 314(L) | | | 23.2.3(c)(viii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - court supervision of sale | 314(L) | | | 23.2.3(c)(viii) | |
| Mortgages Act security - power of sale, judicial sale and foreclosure - court approval | 314(L) | | | 23.2.3(c)(viii) | |
| Power of sale, judicial sale and foreclosure - court approval | 314(L) | | | 23.2.3(c)(viii) | |
| Court receiverships - receivership of property - s. 101 CJA | 314(R) | | | 23.2.6 | |
| Mortgages Act security - receivership of property | 314(L-R) | | | 23.2.6 | |
| Powers of a court appointed receiver | 314(R) | | | 23.2.6 | |
| Real property - receivership under the Mortgages Act | 314(L-R) | | | 23.2.6 | |
| Receivership - Mortgages Act receivers | 314(L-R) | | | 23.2.6 | |
| Receivership of real property under the Mortgages Act | 314(L-R) | | | 23.2.6 | |
| Receivership of the property | 314(L-R) | | | 23.2.6 | |
| Receivership of the property - Mortgages Act security | 314(L-R) | | | 23.2.6 | |
| Security enforcement - Mortgages Act security - receivership of the property | 314(L-R) | | | 23.2.6 | |
| Mortgages Act security - receivership of the property - privately appointed receiver | 314(L-R) | | | 23.2.6(a) | |
| Privately appointed receiver - Mortgages Act | 314(L-R) | | | 23.2.6(a) | |
| Mortgages Act security - mortgage given by corp. to secure bonds or debentures - exemption from notice requirements - s. 41 Mortgages Act | 314(L) | | | 23.2.4 | |
| Mortgages Act security - notice of sale - mortgage given by corp. to secure bonds or debentures - exemption from notice requirements - s. 41 Mortgages Act | 314(L) | | | 23.2.4 | |
| Mortgages Act security - notice of sale - mortgage given by corp. to secure bonds or debentures - exemption from notice requirements - s. 41 Mortgages Act | 314(L) | | | 23.2.4 | |
| Notice of sale - mortgage security - mortgage given by corp. to secure bonds or debentures - exemption from notice requirements - s. 41 Mortgages Act | 314(L) | | | 23.2.4 | |
| Power of sale, judicial sale and foreclosure - notice of sale  SEE: Real Estate Section | 314(L) | | | 23.2.4 | |
| Security enforcement - Mortgages Act security - notice of sale - exemption from notice requirements - s. 41 Mortgages Act | 314(L) | | | 23.2.4 | |
| Mortgages Act security - standard of care of realization remedies | 314(L) | | | 23.2.5 | |
| Mortgages Act security - standard of care - take steps to produce best possible price in circumstances | 314(L) | | | 23.2.5 | |
| Mortgages Act security - standard of care (objective) | 314(L) | | | 23.2.5 | |
| Mortgages Act security - standard of care (reasonable care + good faith) | 314(L) | | | 23.2.5 | |
| Mortgages Act security - standard of care - good faith (subjective) | 314(L) | | | 23.2.5 | |
| Security enforcement - Mortgages Act security - standard of care - good faith (subjective) and reasonable care (objective) | 314(L) | | | 23.2.5 | |
| Standard of care - mortgage security - good faith and reasonable care | 314(L) | | | 23.2.5 | |
| Court appointed receiver - Mortgages Act - s. 101 CJA | 314(R) | | | 23.2.6(b) | |
| Mortgages Act security - receivership of the property - court appointed receiver - s. 101 CJA | 314(R) | | | 23.2.6(b) | |
| Mortgages Act security - receivership of the property - sale by receiver | 314(R) | | | 23.2.6(c) | |
| Sale by receiver - Mortgages Act | 314(R) | | | 23.2.6(c) | |
| Employment contract - fixed term | 315(L-R) | | | 1.2 | |
| Fixed-term employment contract | 315(L-R) | | | 1.2 | |
| Indefinite vs. fixed-term employment contracts | 315(L-R) | | | 1.2 | |
| Contract of employment | 315(L) | | | 1 | |
| Employment contract | 315(L) | | | 1 | |
| Employment law | 315(L) | | | 1 | |
| Employment relationship | 315(L) | | | 1 | |
| Employee vs. independent contractor | 315(L) | | | 1.1 | |
| Independent contractor - factors | 315(L) | | | 1.1 | |
| Test for employee - 671122 Ontario Ltd v Sagaz Industries Canada | 315(L) | | | 1.1 | |
| Test for employment relationship | 315(L) | | | 1.1 | |
| Test for employment: Employee vs. Independent Contractor | 315(L) | | | 1.1 | |
| Director vs. employee - relationship | 315(R) | | | 1.3.1 | |
| Employer status - special cases | 315(R)-316(L) | | | 1.4 | |
| Employment relationship - director vs. employee | 315(R) | | | 1.3.1 | |
| Employment relationship - partner vs. employee | 315(R) | | | 1.3.2 | |
| McCormick v Fasken Martineau DuMoulin LLP | 315(R) | | | 1.3.2 | |
| Partner vs. employee - relationship | 315(R) | | | 1.3.2 | |
| Continuity of employment - common law | 315(R)-316(L) | | | 1.4.1 | |
| Continuity of employment - Employment Standards Act - s. 9 ESA | 315(R)-316(L) | | | 1.4.1 | |
| Contract of personal service - no assignment | 315(R)-316(L) | | | 1.4.1 | |
| Employer status - successor employer | 315(R)-316(L) | | | 1.4.1 | |
| Employer status - successor employer | 315(R)-316(L) | | | 1.4.1 | |
| Employer status - transfer of employees | 315(R)-316(L) | | | 1.4.1 | |
| Employment Standards Act - continuity of employment - s. 9 ESA | 315(R)-316(L) | | | 1.4.1 | |
| Successor employer - employer status | 315(R)-316(L) | | | 1.4.1 | |
| Dunsmuir v NB - public employees’ and office holders’ rights | 316(L-R) | | | 1.5.2 | |
| Employee status - public employees and public office holders | 316(L-R) | | | 1.5.2 | |
| Office holders (public) - right to be informed of reasons for dismissal and right to respond | 316(L-R) | | | 1.5.2 | |
| Public employees - employment contracts unless superseded by statute | 316(L-R) | | | 1.5.2 | |
| Public office holders - right to be informed of reasons for dismissal and right to respond | 316(L-R) | | | 1.5.2 | |
| Wells v Newfoundland - public employees’ and office holders’ rights | 316(L-R) | | | 1.5.2 | |
| Employee status - special cases | 316(L-R) | | | 1.5 | |
| Control (common) - common employer | 316(L) | | | 1.4.2 | |
| Common employer - employer status | 316(L) | | | 1.4.2 | |
| Common employer - Employment Standards Act - s. 4 ESA | 316(L) | | | 1.4.2 | |
| Common employer - Test: sufficient degree of relationship and common control | 316(L) | | | 1.4.2 | |
| Employee status - probationary employees | 316(L) | | | 1.5.1 | |
| Employer status - common employer | 316(L) | | | 1.4.2 | |
| Employer status - sufficient degree of relationship | 316(L) | | | 1.4.2 | |
| Probationary employee - employee status | 316(L) | | | 1.5.1 | |
| Test for common employer - sufficient degree of relationship and common control | 316(L) | | | 1.4.2 | |
| Employee status - true public officer holders (ie. judges, ministers) - employer “at pleasure” | 316(L-R) | | | 1.5.2 | |
| Judges - employee status - at pleasure | 316(L-R) | | | 1.5.2 | |
| Ministers - employee status - at pleasure | 316(L-R) | | | 1.5.2 | |
| Employee obligations | 316(R)-318(R) | | | 2 | |
| Common-law implied obligations - employees | 316(R) | | | 2.1 | |
| Employee obligations - common law | 316(R) | | | 2.1 | |
| Employee obligations - obedience, attendance, and competence (common-law implied) | 316(R) | | | 2.1.1 | |
| Obedience, attendance, and competence - employee obligations | 316(R) | | | 2.1.1 | |
| Duty of good faith and fidelity - employee obligations | 316(R) | | | 2.1.2 | |
| Employee obligations - good faith and fidelity (common-law implied) | 316(R) | | | 2.1.2 | |
| Good faith and fidelity - employee obligations | 316(R) | | | 2.1.2 | |
| Information (confidential) - employee obligations | 316(R)-317(L) | | | 2.1.2(a) | |
| Confidentiality - employee obligations | 316(R)-317(L) | | | 2.1.2(a) | |
| Duty of confidentiality - employee obligations | 316(R)-317(L) | | | 2.1.2(a) | |
| Employee obligations - confidentiality (common-law implied) | 316(R)-317(L) | | | 2.1.2(a) | |
| Duty not to compete - employee obligations | 317(L) | | | 2.1.2(b) | |
| Duty not to take secret profits or commissions - employee obligations | 317(L) | | | 2.1.2(c) | |
| Employee obligations - not to compete (common-law implied) | 317(L) | | | 2.1.2(b) | |
| Employee obligations - not to take secret profits or commissions (common-law implied) | 317(L) | | | 2.1.2(c) | |
| Not to compete - employee obligations | 317(L) | | | 2.1.2(b) | |
| Not to take secret profits or commissions - employee obligations | 317(L) | | | 2.1.2(c) | |
| Duty to provide reasonable notice of resignation - employee obligations | 317(L-R) | | | 2.1.3 | |
| Employee obligations - provide notice of resignation (common-law implied) | 317(L-R) | | | 2.1.3 | |
| Notice of resignation (reasonable) - employee obligations | 317(L-R) | | | 2.1.3 | |
| Provide reasonable notice of resignation - employee obligations | 317(L-R) | | | 2.1.3 | |
| Resignation - duty to provide reasonable notice - factors | 317(L-R) | | | 2.1.3 | |
| Termination of employee - resignation - duty to provide reasonable notice - factors | 317(L-R) | | | 2.1.3 | |
| Employee obligations - fiduciary employees - act only in employer’s best interest | 317(R) | | | 2.2 | |
| Employee obligations - fiduciary employees - avoid all conflicts of interest | 317(R) | | | 2.2 | |
| Employee obligations - fiduciary employees - disclose intentions to compete - Felker v Cunningham | 317(R) | | | 2.2 | |
| Employee obligations - fiduciary employees - cannot profit from position | 317(R) | | | 2.2 | |
| Employee status - senior management (fiduciary employee) | 317(R) | | | 2.2 | |
| Employees - fiduciary employees or “key employees” | 317(R) | | | 2.2 | |
| Felker v Cunningham - disclose intentions to compete | 317(R) | | | 2.2 | |
| Fiduciary employees - employee status | 317(R) | | | 2.2 | |
| Key employees - employee status | 317(R) | | | 2.2 | |
| Senior management - employee status | 317(R) | | | 2.2 | |
| Employee status - fiduciary employees - test: Imperial Sheet Metal Ltd v Landry | 317(R) | | | 2.2.1 | |
| Employee status - key employees - test: Imperial Sheet Metal v Landry | 317(R) | | | 2.2.1 | |
| Fiduciary employees - determining status | 317(R) | | | 2.2.1 | |
| Imperial Sheet Metal v Landry - fiduciary employee status | 317(R) | | | 2.2.1 | |
| Employee obligations - post-employment - not misuse confidential information | 317(R) | | | 2.1.4 | |
| Past employees - duty to not misuse confidential information | 317(R) | | | 2.1.4 | |
| Post-employment - employee obligations | 317(R) | | | 2.1.4 | |
| Fiduciary employees - post-employment | 317(R)-318(L) | | | 2.2.2 | |
| Post-employment - fiduciary employees | 317(R)-318(L) | | | 2.2.2 | |
| Termination of employee - fiduciary employees - reasonable period of time after relationship | 317(R)-318(L) | | | 2.2.2 | |
| Payette v Guay Inc - reasonableness of restrictive covenant in large commercial transaction - more flexible | 318(L-R) | | | 2.3.1 | |
| Sale of business - restrictive convent - more flexible - Payette v Guay Inc | 318(L-R) | | | 2.3.1 | |
| Elsley v J.G. Collins Insurance Agencies - restrictive covenant - requires reasonableness with reference to public interest | 318(L) | | | 2.3-  2.3.1 | |
| Contractual obligations to restrict competition or solicitation - enforceable if reasonable | 318(L) | | | 2.3 | |
| Employment contract - restricting competition or solicitation | 318(L) | | | 2.3 | |
| Non-compete covenants - enforceable if reasonable | 318(L) | | | 2.3 | |
| Non-solicitation covenants - enforceable if reasonable | 318(L) | | | 2.3 | |
| Contractual provisions - restricting employee competition or solicitation - reasonableness required | 318(L-R) | | | 2.3.1 | |
| Restrictive covenants - reasonableness required | 318(L-R) | | | 2.3.1 | |
| Shafron v KRG Insurance Brokers - reasonableness of restrictive covenant | 318(L-R) | | | 2.3.1 | |
| Termination of employment relationship - wrongful termination affects restrictive covenants | 318(L-R) | | | 2.3.1 | |
| Wrongful termination of employee - affects restrictive covenant | 318(L-R) | | | 2.3.1 | |
| Employer Obligations | 318(R)-322(L) | | | 3 | |
| Employer obligations - common-law implied | 318(R) | | | 3.1 | |
| Duty to provide work and pay for work done - employer obligations | 318(R) | | | 3.1.1 | |
| Employer obligations - provide work and pay (common-law implied) | 318(R) | | | 3.1.1 | |
| Provide work and pay - employer obligations | 318(R) | | | 3.1.1 | |
| Duty to provide safe work environment - employer obligations | 318(R) | | | 3.1.2 | |
| Employer obligations - provide safe work environment (common-law implied) | 318(R) | | | 3.1.2 | |
| Safe work environment - employer obligations | 318(R) | | | 3.1.2 | |
| Duty to provide notice of termination - employer obligations | 318(R) | | | 3.1.3 | |
| Employer obligations - provide notice of termination (common-law implied) - reasonable based on factors | 318(R) | | | 3.1.3 | |
| Machtinger v Hoj Industries Ltd - reasonable notice of termination based on factors | 318(R) | | | 3.1.3 | |
| Notice of termination - employer obligations | 318(R) | | | 3.1.3 | |
| Canadian Human Rights Act - prohibits employer discrimination and harassment - ss. 3(1), 7 CHRA | 319(L-R) | | | 3.2.2 | |
| Employer obligations - human rights - ss. 5(1)-(2) HRC; ss. 3(1), 7 CHRA | 319(L-R) | | | 3.2.2 | |
| Employer obligations - non-discrimination - ss. 5(1)-(2) HRC; ss. 3(1), 7 CHRA | 319(L-R) | | | 3.2.2 | |
| Human Rights Act, Canadian - prohibits employer discrimination and harassment - ss. 3(1), 7 CHRA | 319(L-R) | | | 3.2.2 | |
| Human Rights Code (Ontario) - prohibits employer discrimination and harassment - ss. 5(1)-(2) HRC | 319(L-R) | | | 3.2.2 | |
| Ontario Human Rights Code - prohibits employer discrimination and harassment - ss. 5(1)-(2) HRC | 319(L-R) | | | 3.2.2 | |
| Employer obligations - statutory | 319(L)-322(L) | | | 3.2 | |
| Statutory employer obligations | 319(L)-322(L) | | | 3.2 | |
| Canada Labour Code - cannot contract out of minimums - s.168(1) CLC | 319(L) | | | 3.2.1 | |
| Canada Labour Code - statutory employment standards - Part III CLC | 319(L) | | | 3.2.1 | |
| Employer obligations - cannot contract out of minimums - s. 5 ESA; s.168(1) CLA | 319(L) | | | 3.2.1 | |
| Employer obligations - equal pay for equal work - s. 42 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - hours of work and eating periods - ss. 17-21.1 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - leaves of absence - ss. 45-53 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - minimum wage - s. 23 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - overtime pay - ss. 22-22.2 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - payment of wages - ss. 11-14 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - public holidays - ss. 24-32 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - termination and severance of employment - ss. 54-67 ESA; O Reg 288/01 | 319(L) | | | 3.2.1 | |
| Employer obligations - vacation with pay - ss. 33-41.1 ESA | 319(L) | | | 3.2.1 | |
| Employer obligations - Canada Labour Code Part III (federal sectors) | 319(L) | | | 3.2.1 | |
| Employment Standards Act - cannot contract out of minimums - s. 5 ESA | 319(L) | | | 3.2.1 | |
| Employment Standards Act - employer obligations - minimum standards | 319(L) | | | 3.2.1 | |
| Employment Standards Act - excluded employees - s. 3 ESA (e.g. political, judicial, religious, trade-union offices) | 319(L) | | | 3.2.1 | |
| Employment Standards Act - interpreted broadly and generously (“benefits-conferring legislation”) - Rizzo & Rizzo Shoes | 319(L) | | | 3.2.1 | |
| Rizzo & Rizzo Shoes - interpret ESA broadly and generously (“benefits-conferring legislation”) | 319(L) | | | 3.2.1 | |
| Statutory employer obligations - Employment Standards Act | 319(L) | | | 3.2.1 | |
| BCGSEU v BC (Public Service Employees Relations Commission) - discrimination - undue hardship to accommodate | 319(R) | | | 3.2.2(b) | |
| Bona fide occupational requirement - discrimination justification - s. 11(1)(a) HRC; s. 15(1)(a) CHRA | 319(R) | | | 3.2.2(b) | |
| Discrimination (by employer) - bona fide occupational requirement - s. 11(1)(a) HRC; s. 15(1)(a) CHRA | 319(R) | | | 3.2.2(b) | |
| Discrimination (by employer) - test: Moore v BC (Education) | 319(R) | | | 3.2.2(a) | |
| Moore v BC (Education) - test: discrimination by employer | 319(R) | | | 3.2.2(a) | |
| Peel Law Association v Pieters - after prima facie discrimination, burden shifts to respondent to provide defence or justification  SEE ALSO: Moore v BC (Education) for prima facie discrimination test  SEE ALSO: Bone fide occupational requirement | 319(R) | | | 3.2.2(a) | |
| Duty to accommodate - employer obligations | 319(R)-320(L) | | | 3.2.2(c) | |
| Employer obligations - duty to accommodate | 319(R)-320(L) | | | 3.2.2(c) | |
| Undue hardship - duty to accommodate - employer obligations | 319(R)-320(L) | | | 3.2.2(c) | |
| Canada Labour Code - occupational health and safety - Part II CLC | 320(L-R) | | | 3.2.3 | |
| Internal responsibility - occupational health and safety | 320(L-R) | | | 3.2.3 | |
| Occupational Health and Safety Act | 320(L-R) | | | 3.2.3 | |
| Central Alberta Dairy Pool v Alberta (HRC) - undue hardship factors | 320(L) | | | 3.2.2(c) | |
| Central Okanagan School District No 23 v Renaud - duty to accommodate | 320(L) | | | 3.2.2(c) | |
| Duty to accommodate - must reassess “entire situation” on continuing basis | 320(L) | | | 3.2.2(c) | |
| Undue hardship - duty to accommodate - Central Alberta Dairy Pool v Alberta (HRC) factors | 320(L) | | | 3.2.2(c) | |
| Duty to investigate (allegations of discrimination and harassment) - employer obligations | 320(L) | | | 3.2.2(d) | |
| Employer obligations - duty to investigate (allegations of discrimination and harassment) | 320(L) | | | 3.2.2(d) | |
| Canada Labour Code - health and safety committee (20+ employees) | 320(R) | | | 3.2.3 | |
| Canada Labour Code - policy health and safety committee (300+ employees) - s.134.1(1) CLC | 320(R) | | | 3.2.3 | |
| Health and safety committee (20+ employees) - s. 9 OHSA; CLC | 320(R) | | | 3.2.3 | |
| Health and safety representative (5+ employees) - s. 8(1) OHSA | 320(R) | | | 3.2.3 | |
| Occupational Health and Safety Act - health and safety committee (20+ employees) - s.9 OHSA | 320(R) | | | 3.2.3 | |
| Occupational Health and Safety Act - health and safety representative (5+ employees) - s.8(1) OHSA | 320(R) | | | 3.2.3 | |
| Policy health and safety committee (300+ employees) - s.134.1(1) CLC | 320(R) | | | 3.2.3 | |
| Occupational health and safety - right to refuse unsafe work - s. 43(3) OHSA; s. 128 CLC | 320(R)-321(L) | | | 3.2.3(a) | |
| Unsafe work, right to refuse - Occupational health and safety - s. 43(3) OHSA; s. 128 CLC | 320(R)-321(L) | | | 3.2.3(a) | |
| Harassment (workplace) - occupational health and safety | 321(L-R) | | | 3.2.3(b) | |
| Occupational health and safety - workplace harassment and violence | 321(L-R) | | | 3.2.3(b) | |
| Violence (workplace) - occupational health and safety | 321(L-R) | | | 3.2.3(b) | |
| Workplace harassment and violence - Occupational health and safety | 321(L-R) | | | 3.2.3(b) | |
| Accessibility for Ontarians with Disabilities Act (AODA) - employment standards | 321(R)-322(L) | | | 3.2.4 | |
| Accessibility standards - disabled employees - employer obligations | 321(R)-322(L) | | | 3.2.4 | |
| Disabled employees - accessibility standards - employer obligations | 321(R)-322(L) | | | 3.2.4 | |
| Employer obligations - accessibility standards for disabled employees | 321(R)-322(L) | | | 3.2.4 | |
| Integrated accessibility standards - Accessibility for Ontarians with Disabilities Act (AODA) | 321(R)-322(L) | | | 3.2.4 | |
| Employer obligations - during termination | 322(L) | | | 4 | |
| Honda Canada v Keays - termination of employment - employer obligations | 322(L) | | | 4 | |
| Reasonable notice - termination of employment relationship | 322(L) | | | 4 | |
| Termination of employment relationship | 322(L) | | | 4 | |
| Termination of employment relationship - employer obligations - Honda Canada v Keays | 322(L) | | | 4 | |
| Termination of employment relationship - protecting employees during dismissal (Wallace v United Grain Growers) | 322(L) | | | 4 | |
| Termination of employment relationship - reasonable notice | 322(L) | | | 4 | |
| Wallace v United Grain Growers - protect employees during dismissal | 322(L) | | | 4 | |
| Dismissal without cause - can pay “in lieu” of notice | 322(L) | | | 4.1 | |
| Termination of employment relationship - dismissal without cause | 322(L) | | | 4.1 | |
| Bardal v The Globe & Mail - reasonable notice in termination factors | 322(L-R) | | | 4.1.1 | |
| Termination of employment relationship - reasonable notice - factors: Bardal v The Globe & Mail | 322(L-R) | | | 4.1.1 | |
| Lowndes v Summit Ford Sales - reasonable notice of termination - upper limit of 24 months | 322(R) | | | 4.1.1 | |
| Minott v O’Shanter Development - reasonable notice of termination | 322(R) | | | 4.1.1 | |
| Termination of employment - reasonable notice - upper limit of 24 months - Lowndes v Summit Ford Sales | 322(R) | | | 4.1.1 | |
| Employment Standards Act - notice requirements - s.57 ESA | 322(R) | | | 4.1.2 | |
| Notice and severance - Employment Standards Act | 322(R)-323(L) | | | 4.1.2 | |
| Termination of employment relationship - ESA notice | 322(R) | | | 4.1.2 | |
| Employment Standards Act - severance pay - s.64(1) | 322(R)-323(L) | | | 4.1.2 | |
| Severance pay - termination of employment relationship | 322(R)-323(L) | | | 4.1.2 | |
| Termination of employment relationship - ESA severance pay | 322(R)-323(L) | | | 4.1.2 | |
| Notice of termination - notice agreed to by the parties | 323(L) | | | 4.1.3 | |
| Termination of employment relationship - notice agreed to by the parties | 323(L) | | | 4.1.3 | |
| Employee status - probationary employee - dismissal | 323(L) | | | 4.1.4 | |
| Fixed-term employee - dismissal | 323(L) | | | 4.1.4 | |
| Probationary employee - dismissal | 323(L) | | | 4.1.4 | |
| Termination of employment relationship - fixed term employee | 323(L) | | | 4.1.4 | |
| Termination of employment relationship - probationary employee | 323(L) | | | 4.1.4 | |
| Alexander v Padinox Inc - probationary employee | 323(L) | | | 4.1.4 | |
| Dismissal for cause | 323(R)-324(L) | | | 4.2 | |
| Termination of employment relationship - dismissal for cause | 323(R)-324(L) | | | 4.2 | |
| Just cause - termination of employment relationship | 323(R) | | | 4.2.1 | |
| McKinley v BC Tel - test for just cause for dismissal | 323(R) | | | 4.2.1 | |
| Regina v Arthurs - grounds for just cause for dismissal | 323(R) | | | 4.2.1 | |
| Summary dismissal - termination of employment relationship | 323(R) | | | 4.2.1 | |
| Termination of employment relationship - just cause | 323(R) | | | 4.2.1 | |
| Termination of employment relationship - summary dismissal | 323(R) | | | 4.2.1 | |
| Employment - termination - just cause for dismissal | 323(R) | | | 4.2.1 | |
| Duty to warn - dismissal for cause | 324(L) | | | 4.2.2 | |
| Termination of employment relationship - dismissal for cause - duty to warn | 324(L) | | | 4.2.2 | |
| Termination of employment relationship - summary dismissal - duty to warn | 324(L) | | | 4.2.2 | |
| Warn, duty to - dismissal for cause | 324(L) | | | 4.2.2 | |
| Employment - termination - for cause - duty to warn | 324(L) | | | 4.2.2 | |
| Condonation - dismissal for cause | 324(L) | | | 4.2.3 | |
| McIntyre v Hockin - condonation | 324(L) | | | 4.2.3 | |
| Termination of employment relationship - condonation | 324(L) | | | 4.2.3 | |
| Employment - termination - condonation | 324(L) | | | 4.2.3 | |
| Employment Standards Act - notice requirements - not required for cause | 324(L) | | | 4.2.4 | |
| Employment Standards Act - severance pay - not required for cause | 324(L) | | | 4.2.4 | |
| Notice and severance - Employment Standards Act - not required for cause | 324(L) | | | 4.2.4 | |
| Severance pay - termination of employment relationship - not required for cause | 324(L) | | | 4.2.4 | |
| Termination of employment relationship - ESA notice - not required for cause | 324(L) | | | 4.2.4 | |
| Termination of employment relationship - ESA severance - not required for cause | 324(L) | | | 4.2.4 | |
| Belton v Liberty Insurance Co of Canada - constructive dismissal | 324(R) | | | 4.3 | |
| Employment - termination - constructive dismissal | 324(R) | | | 4.3 | |
| Constructive dismissal - termination of employment relationship | 324(R) | | | 4.3 | |
| Potter v NB Legal Aid Services Commission - constructive dismissal - two branch test | 324(R) | | | 4.3 | |
| Shah v Zerox Canada - constructive dismissal | 324(R) | | | 4.3 | |
| Termination of employment relationship - constructive dismissal | 324(R) | | | 4.3 | |
| Beggs v Westport Foods - test for resignation | 324(R) | | | 4.4 | |
| Kieran v Ingram Micro - test for withdrawing resignation | 324(R) | | | 4.4 | |
| Resignation of employment - tests | 324(R) | | | 4.4 | |
| Termination of employment relationship - resignation | 324(R) | | | 4.4 | |
| Employment - resignation | 324(R) | | | 4.4 | |
| Abandonment of employment - test | 324(R)-325(L) | | | 4.4 | |
| Termination of employment relationship - abandonment | 324(R)-325(L) | | | 4.4 | |
| Employment - abandonment | 324(R)-325(L) | | | 4.4 | |
| Employee remedies | 325(L)-326(R) | | | 5 | |
| Remedies for employees | 325(L)-326(R) | | | 5 | |
| Termination of employment relationship - remedies | 325(L)-326(R) | | | 5 | |
| Employee remedies - damages for wrongful dismissal | 325(L) | | | 5.1 | |
| Remedies for employees - damages for wrongful dismissal | 325(L) | | | 5.1 | |
| Termination of employment relationship - remedies - damages for wrongful dismissal | 325(L) | | | 5.1 | |
| Wrongful dismissal - employee remedies - damages | 325(L) | | | 5.1 | |
| Employee remedies - reinstatement at common law | 325(L) | | | 5.2 | |
| Reinstatement - employee remedies | 325(L) | | | 5.2 | |
| Remedies for employees - reinstatement at common law | 325(L) | | | 5.2 | |
| Termination of employment relationship - remedies - reinstatement at common law | 325(L) | | | 5.2 | |
| Canada Labour Code - remedy for unjust dismissal - s. 240(1) CLC | 325(R) | | | 5.3 | |
| Employee remedies - unjust dismissal under CLC | 325(R) | | | 5.3 | |
| Remedies for employees - unjust dismissal under CLC | 325(R) | | | 5.3 | |
| Termination of employment relationship - remedies - unjust dismissal under CLC | 325(R) | | | 5.3 | |
| Unjust dismissal - employee remedies | 325(R) | | | 5.3 | |
| Breach of ESA - employee remedies | 325(R) | | | 5.4 | |
| Employee remedies - remedies under ESA | 325(R) | | | 5.4 | |
| Employment Standards Act - employment standards officer | 325(R) | | | 5.4 | |
| Employment Standards Act - remedies for breach | 325(R) | | | 5.4 | |
| Employment standards officer - employee remedies | 325(R) | | | 5.4 | |
| Remedies for employees - remedies under ESA | 325(R) | | | 5.4 | |
| Violation of ESA - employee remedies | 325(R) | | | 5.4 | |
| Discrimination (by employer) - employee remedies | 325(R)-326(L) | | | 5.5 | |
| Employee remedies - remedies under HRC | 325(R)-326(L) | | | 5.5 | |
| Human Rights Code (Ontario) - employee remedies | 325(R)-326(L) | | | 5.5 | |
| Human rights tribunal - employee remedies | 325(R)-326(L) | | | 5.5 | |
| Ontario Human Rights Code - employee remedies | 325(R)-326(L) | | | 5.5 | |
| Remedies for employees - remedies under HRC | 325(R)-326(L) | | | 5.5 | |
| Remedies under the Human Rights Code | 325(R)-326(L) | | | 5.5 | |
| Boland v APV Canada - duty to mitigate | 326(L-R) | | | 5.6 | |
| Bowes v Goss Power Products - duty to mitigate | 326(L-R) | | | 5.6 | |
| Duty to mitigate - employee remedies | 326(L-R) | | | 5.6 | |
| Employee remedies - duty to mitigate | 326(L-R) | | | 5.6 | |
| Evans v Teamsters Local Union No 31 - duty to mitigate - employees | 326(L-R) | | | 5.6 | |
| Mitigation - employee remedies | 326(L-R) | | | 5.6 | |
| Remedies for employees - duty to mitigate | 326(L-R) | | | 5.6 | |
| Termination of employment relationship - duty to mitigate (by employee) | 326(L-R) | | | 5.6 | |
| Termination of employment relationship - mitigation (by employee) | 326(L-R) | | | 5.6 | |
| Employer remedies | 326(R)-327(L) | | | 6 | |
| Remedies for employers | 326(R)-327(L) | | | 6 | |
| Employer remedies - summary dismissal | 326(R) | | | 6.1 | |
| Remedies for employers - summary dismissal | 326(R) | | | 6.1 | |
| Summary dismissal - employer remedies | 326(R) | | | 6.1 | |
| Disciplinary sanctions - employer remedies | 326(R) | | | 6.2 | |
| Employer remedies - disciplinary sanctions | 326(R) | | | 6.2 | |
| Remedies for employers - disciplinary sanctions | 326(R) | | | 6.2 | |
| Sanctions (disciplinary) - employer remedies | 326(R) | | | 6.2 | |
| Breach of contract (employment) - employer remedies | 326(R)-327(L) | | | 6.3 | |
| Contract - breach of employment contract - employer remedies | 326(R)-327(L) | | | 6.3 | |
| Civil action for damages - employer remedies | 326(R)-327(L) | | | 6.3 | |
| Damages - employer remedies | 326(R)-327(L) | | | 6.3 | |
| Employer remedies - damages for breach of contract | 326(R)-327(L) | | | 6.3 | |
| Employment contract - breach by employee - damages | 326(R)-327(L) | | | 6.3 | |
| RBC Dominion Securities v Merrill Lynch Canada - employer remedies - damages for breach of contract | 326(R)-327(L) | | | 6.3 | |
| Remedies for employers - damages for breach of contract | 326(R)-327(L) | | | 6.3 | |
| Labour law - background and legislation | 327(L-R) | | | 7 | |
| Employer remedies - injunctive relief | 327(L) | | | 6.4 | |
| Injunction - employer remedies | 327(L) | | | 6.4 | |
| Interlocutory injunction - employer remedies | 327(L) | | | 6.4 | |
| Irreparable harm - injunctive relief - employer remedies | 327(L) | | | 6.4 | |
| Remedies for employers - Injunctive relief | 327(L) | | | 6.4 | |
| RJR-MacDonald v Canada (AG) - interlocutory injunction - employer remedies | 327(L) | | | 6.4 | |
| Labour Relations Act (Ontario) - overview | 327(R) | | | 8 | |
| Labour Relations Board (Ontario) - overview | 327(R) | | | 8 | |
| Ontario Labour Relations Act - overview | 327(R) | | | 8 | |
| Ontario Labour Relations Board - overview | 327(R) | | | 8 | |
| Certification of union - voluntary recognition by employer - s. 7(3) OLRA | 327(R) | | | 9 | |
| Union certification - voluntary recognition by employer - s. 7(3) OLRA | 327(R) | | | 9 | |
| Certification of union - labour law | 327(R)-328(L) | | | 9 | |
| Union certification - labour law | 327(R)-328(L) | | | 9 | |
| Bargaining unit - labour law | 327(R)-328(R) | | | 9-9.1 | |
| Appropriateness of bargaining unit - labour law | 328(L-R) | | | 9.1 | |
| Bargaining unit - appropriateness | 328(L-R) | | | 9.1 | |
| Certification of union - appropriateness of proposed bargaining unit | 328(L-R) | | | 9.1 | |
| Labour Relations Act (Ontario) - appropriateness of proposed bargaining unit | 328(L-R) | | | 9.1 | |
| Ontario Labour Relations Act - appropriateness of proposed bargaining unit | 328(L-R) | | | 9.1 | |
| Proposed bargaining unit - union certification | 328(L-R) | | | 9.1 | |
| Union certification - proposed bargaining unit | 328(L-R) | | | 9.1 | |
| Certification of union - one-year bar | 328(L) | | | 9 | |
| One-year bar - union certification | 328(L) | | | 9 | |
| Union certification - one-year bar | 328(L) | | | 9 | |
| Application - union certification | 328(R)-329(R) | | | 9.2 | |
| Certification of union - application, response, vote | 328(R)-329(R) | | | 9.2 | |
| Response (from employer) - union certification | 328(R)-329(R) | | | 9.2 | |
| Union certification - application, response, vote | 328(R)-329(R) | | | 9.2 | |
| Vote - union certification | 328(R)-329(R) | | | 9,2 | |
| Card-based certification - union certification - construction industry | 329(R) | | | 9.2 | |
| Certification of union - card-based certification (for construction industry) | 329(R) | | | 9.2 | |
| Certification of union - construction industry (card-based certification) | 329(R) | | | 9.2 | |
| Construction industry - union certification - card-based certification | 329(R) | | | 9.2 | |
| Union certification - card-based certification (for construction industry) | 329(R) | | | 9.2 | |
| Union certification - construction industry (card-based certification) | 329(R) | | | 9.2 | |
| Certification of union - unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Labour law - unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Labour Relations Act (Ontario) - unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Ontario Labour Relations Act - unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Union certification - unfair labour practices - ss. 70-77, 87 OLRA | 329(R) | | | 10 | |
| Burden of proof - unfair labour practices - reverse-onus - s. 96(5) OLRA | 329(R)-330(L) | | | 10 | |
| Labour Relations Act (Ontario) - reverse-onus of proof - s. 96(5) OLRA | 329(R)-330(L) | | | 10 | |
| Ontario Labour Relations Act - reverse-onus of proof - s. 96(5) OLRA | 329(R)-330(L) | | | 10 | |
| Reverse-onus of proof - unfair labour practices - s. 96(5) OLRA | 329(R)-330(L) | | | 10 | |
| Collective bargaining | 330(L-R) | | | 11 | |
| Duty of good faith - collective bargaining | 330(L-R) | | | 11 | |
| Good faith - collective bargaining | 330(L-R) | | | 11 | |
| Hard bargaining - collective bargaining | 330(L-R) | | | 11 | |
| Labour law - collective bargaining | 330(L-R) | | | 11 | |
| Surface bargaining - collective bargaining | 330(L-R) | | | 11 | |
| Certification of union - unfair labour practices - remedies | 330(L) | | | 10.1 | |
| Labour law - unfair labour practices - remedies | 330(L) | | | 10.1 | |
| Labour Relations Board (Ontario) - remedies | 330(L) | | | 10.1 | |
| Ontario Labour Relations Board - remedies | 330(L) | | | 10.1 | |
| Remedies - union certification application | 330(L) | | | 10.1 | |
| Union certification - unfair labour practices - remedies | 330(L) | | | 10.1 | |
| Arbitration, first contact - labour law | 330(R)-331(L) | | | 11.1 | |
| Binding interest arbitration - collective bargaining | 330(R)-331(L) | | | 11.1 | |
| Collective bargaining - first contract arbitration | 330(R)-331(L) | | | 11.1 | |
| First contract arbitration - collective bargaining | 330(R)-331(L) | | | 11.1 | |
| Conciliation - strikes and lockouts | 331(L-R) | | | 11.2 | |
| Labour law - conciliation | 331(L-R) | | | 11.2 | |
| Labour law - strikes and lockouts | 331(L)-332(L) | | | 11.2 | |
| Lockouts - labour law | 331(L)-332(L) | | | 11.2 | |
| Lockouts - labour law - conciliation | 331(L-R) | | | 11.2 | |
| Strikes - labour law | 331(L)-332(L) | | | 11.2 | |
| Strikes - labour law - conciliation | 331(L-R) | | | 11.2 | |
| Labour law - no-board report | 331(L)-332(L) | | | 11.2 | |
| Labour law - strike vote - s. 79(3) OLRA | 331(L-R) | | | 11.2 | |
| No-board report - labour law | 331(R) | | | 11.2 | |
| Strikes - vote required - s. 79(3) OLRA | 331(R) | | | 11.2 | |
| Vote - strikes - s.79(3) OLRA | 331(R) | | | 11.2 | |
| Labour law - replacement workers | 331(R)-332(L) | | | 11.2 | |
| Lockouts - replacement workers | 331(R)-332(L) | | | 11.2 | |
| Replacement workers - strikes and lockouts | 331(R)-332-(L) | | | 11.2 | |
| Strikes - replacement workers | 331(R)-332-(L) | | | 11.2 | |
| Arbitrator - selection - collective bargaining | 332(L-R) | | | 13 | |
| Arbitrator (powers of) - collective bargaining | 332(L-R) | | | 13 | |
| Collective agreement - arbitration | 332(L-R) | | | 13 | |
| Labour Relations Act (Ontario) - arbitration | 332(L-R) | | | 13 | |
| Ontario Labour Relations Act - arbitration | 332(L-R) | | | 13 | |
| Powers of arbitrator - collective bargaining | 332(L-R) | | | 13 | |
| Collective agreement - contents | 332(L) | | | 12 | |
| Collective agreement - deemed terms | 332(L) | | | 12 | |
| Deemed terms - collective agreement | 332(L) | | | 12 | |
| Exclusive bargaining agent - collective agreement - deemed term | 332(L) | | | 12 | |
| Labour law - collective agreement | 332(L) | | | 12 | |
| Labour law - exclusive bargaining agent - deemed term of collective agreement | 332(L) | | | 12 | |
| Bargaining rights - termination | 332(R)-333(L) | | | 14 | |
| Collective bargaining - termination of bargaining rights | 332(R)-333(L) | | | 14 | |
| Labour Relations Act (Ontario) - termination of bargaining rights | 332(R)-333(L) | | | 14 | |
| Ontario Labour Relations Act - termination of bargaining rights | 332(R)-333(L) | | | 14 | |
| Termination of union’s bargaining rights | 332(R)-333(L) | | | 14 | |
| Union termination of bargaining rights | 332(R)-333(L) | | | 14 | |
| Business immigration - introduction | 333(L-R) | | | 15 | |
| Immigration law - business immigration | 333(L-R) | | | 15 | |
| Immigration and Refugee Protection Act - business immigration | 333(L) | | | 15 | |
| Immigration and Refugee Protection Regulations - business immigration | 333(L) | | | 15 | |
| Business immigration - hiring foreign workers - temporary vs permanent | 333(R) | | | 16 | |
| Foreign workers (temporary) - temporary vs permanent - business immigration | 333(R) | | | 16 | |
| Hiring foreign workers - temporary vs permanent | 333(R) | | | 16 | |
| Immigration law - hiring foreign workers - temporary vs permanent | 333(R) | | | 16 | |
| Work permit - exceptions - business visitor | 334(L-R) | | | 16.1.1 | |
| Business immigration - temporary resident visa | 334(L-R) | | | 16.1.1 | |
| Business visitor - temporary resident visa | 334(L-R) | | | 16.1.1 | |
| Business immigration - business visitor | 334(L-R) | | | 16.1.1 | |
| Business visitor - business immigration | 334(L-R) | | | 16.1.1 | |
| Foreign nationals - work permit exceptions - s. 186 IRPR | 334(L-R) | | | 16.1.1 | |
| Invitation letter - business visitor - business immigration | 334(L-R) | | | 16.1.1 | |
| Temporary resident visa - business visitor - business immigration | 334(L-R) | | | 16.1.1 | |
| Foreign workers (temporary) - temporary resident options | 334(L)-337(L) | | | 16.1 | |
| Temporary resident options - foreign workers | 334(L)-337(L) | | | 16.1 | |
| Closed work permit - temporary foreign workers | 334(R) | | | 16.1.2 | |
| Open work permit - temporary foreign workers | 334(R) | | | 16.1.2 | |
| Foreign workers (temporary) - work permit - labour market impact assessment - s. 203(3) IRPR | 334(R)-335(L) | | | 16.1.2 | |
| Labour market impact assessment - temporary foreign workers - s. 203(3) IRPR | 334(R)-335(L) | | | 16.1.2 | |
| Temporary foreign worker - work permit - labour market impact assessment - s. 203(3) IRPR | 334(R)-335(L) | | | 16.1.2 | |
| Work permit - temporary foreign worker - labour market impact assessment - s. 203(3) IRPR | 334(R)-335(L) | | | 16.1.2 | |
| Foreign worker (temporary) - work permit | 334(R)-336(R) | | | 16.1.2 | |
| Temporary foreign worker - work permit | 334(R)-336(R) | | | 16.1.2 | |
| Work permit - temporary foreign worker | 334(R)-336(R) | | | 16.1.2 | |
| Employer compliance - business immigration - temporary foreign worker | 335(L-R) | | | 16.1.2 | |
| Foreign worker (temporary) - employer compliance | 335(L-R) | | | 16.1.2 | |
| Temporary foreign worker - employer compliance | 335(L-R) | | | 16.1.2 | |
| Business immigration - International Mobility Program - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Business immigration - North American Free Trade Agreement - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Foreign workers (temporary) - work permit - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| International Mobility Program - business immigration - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Labour market impact assessment - temporary foreign workers - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| North American Free Trade Agreement - business immigration - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Temporary foreign workers - work permit - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Work permit - temporary foreign worker - labour market impact assessment - exemptions | 335(R)-336(L) | | | 16.1.2 | |
| Business immigration - temporary foreign workers - corporate restructuring | 336(R) | | | 16.1.2 | |
| Corporate restructuring - business immigration - temporary foreign workers | 336(R) | | | 16.1.2 | |
| Foreign worker (temporary) - work permit - corporate restructuring | 336(R) | | | 16.1.2 | |
| Temporary foreign worker - work permit - corporate restructuring | 336(R) | | | 16.1.2 | |
| Work permit - temporary foreign worker - corporate restructuring | 336(R) | | | 16.1.2 | |
| Business immigration - temporary foreign workers - intra-company transfers | 336(R) | | | 16.1.2 | |
| Foreign worker (temporary) - work permit - intra-company transfers | 336(R) | | | 16.1.2 | |
| Intra-company transfers - business immigration - temporary foreign workers | 336(R) | | | 16.1.2 | |
| Temporary foreign worker - work permit - intra-company transfers | 336(R) | | | 16.1.2 | |
| Work permit - temporary foreign worker - intra-company transfers | 336(R) | | | 16.1.2 | |
| Four-year cap - business immigration - temporary foreign workers | 336(R)-337(L) | | | 16.1.(a) | |
| Business immigration - temporary foreign workers - four-year cap | 336(R)-337(L) | | | 16.1.2(a) | |
| Foreign worker (temporary) - work permit - four-year cap | 336(R)-337(L) | | | 16.1.2(a) | |
| Temporary foreign worker - work permit - four-year cap | 336(R)-337(L) | | | 16.1.2(a) | |
| Work permit - temporary foreign worker - four-year cap | 336(R)-337(L) | | | 16.1.2(a) | |
| Business immigration - permanent residence options | 337(L-R) | | | 16.2 | |
| Foreign workers (temporary) - permanent residence options | 337(L-R) | | | 16.2 | |
| Permanent residence options - foreign workers | 337(L-R) | | | 16.2 | |
| Temporary foreign workers - permanent residence options | 337(L-R) | | | 16.2 | |
| Business immigration - Express Entry system | 337(L-R) | | | 16.2 | |
| Express Entry system - business immigration - permanent residence options | 337(L-R) | | | 16.2 | |
| Foreign workers (temporary) - permanent residence options - Express Entry system | 337(L-R) | | | 16.2 | |
| Temporary foreign workers - permanent residence options - Express Entry system | 337(L-R) | | | 16.2 | |
| Business immigration - permanent residence options - federal skilled worker program | 337(R) | | | 16.2.1 | |
| Federal skilled worker program - permanent residence options - foreign workers | 337(R) | | | 16.2.1 | |
| Foreign workers (temporary) - permanent residence options - federal skilled worker program | 337(R) | | | 16.2.1 | |
| Permanent residence options - foreign workers - federal skilled worker program | 337(R) | | | 16.2.1 | |
| Temporary foreign workers - permanent residence options - federal skilled worker program | 337(R) | | | 16.2.1 | |
| Admissibility issues - foreign workers | 338(L-R) | | | 17 | |
| Business immigration - admissibility issues | 338(L-R) | | | 17 | |
| Foreign workers (temporary) - admissibility issues | 338(L-R) | | | 17 | |
| Temporary foreign workers - admissibility Issues | 338(L-R) | | | 17 | |
| Business immigration - permanent residence options - provincial nominee programs | 338(L) | | | 16.2.2 | |
| Foreign workers (temporary) - permanent residence options - provincial nominee programs | 338(L) | | | 16.2.2 | |
| Permanent residence options - foreign workers - provincial nominee programs | 338(L) | | | 16.2.2 | |
| Provincial nominee programs - permanent residence options - foreign workers | 338(L) | | | 16.2.2 | |
| Temporary foreign workers - permanent residence options - provincial nominee programs | 338(L) | | | 16.2.2 | |
| Business immigration - permanent residence options - Canadian experience class | 338(L) | | | 16.2.3 | |
| Canadian experience class - permanent residence options - foreign workers | 338(L) | | | 16.2.3 | |
| Foreign workers (temporary) - permanent residence options - Canadian experience class | 338(L) | | | 16.2.3 | |
| Permanent residence options - foreign workers - Canadian experience class | 338(L) | | | 16.2.3 | |
| Temporary foreign workers - permanent residence options - Canadian experience class | 338(L) | | | 16.2.3 | |
| International Sale of Goods Act (Ontario) (ISGA) | 339(L-R) | | | 2.1 | |
| Ontario International Sale of Goods Act (ISGA) | 339(L-R) | | | 2.1 | |
| Burden Reduction Act, 2016 (Bill 27)  Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - general | 339(L) 354(R) | | | 2.1  6 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - general | 339(R) 354(R) | | | 2.1  6 | |
| Canadianize - sale of goods | 339(L) | | | 1 | |
| Domestic and international sale of goods - introduction | 339(L) | | | 1 | |
| Sale of goods - introduction | 339(L) | | | 1 | |
| Agreement to sell - Sale of Goods Act | 339(R) | | | 2.2 | |
| Contract of sale - sale of goods | 339(R) | | | 2.2 | |
| Existing goods - sale of goods | 339(R) | | | 2.2 | |
| Future goods - sale of goods | 339(R) | | | 2.2 | |
| Ontario Sale of Goods Act | 339(R) | | | 2.2 | |
| Ontario Sale of Goods Act - sale vs agreement to sell | 339(R) | | | 2.2 | |
| Sale - Sale of Goods Act | 339(L-R) | | | 2.2 | |
| Sale of goods - existing goods | 340(R) | | | 2.2 | |
| Sale of goods - future goods | 340(R) | | | 2.2 | |
| Sale of Goods Act - sale vs agreement to sell | 339(L) | | | 2.2 | |
| Buy-side terms - sale of goods - key provisions - title to goods - ownership | 340(L-R) | | | 3.1.1(a) | |
| Key provisions - sale of goods - buy-side terms - title to goods - ownership | 340(L) | | | 3.1.1(a) | |
| Nemo dat quod non habet - sale of goods - key provisions - buy-side terms - title to goods - ownership - s. 22 SGA | 340(R) | | | 3.1.1(a) | |
| Ownership - sale of goods - key provisions - buy-side terms - title to goods | 340(L) | | | 3.1.1(a) | |
| Sale of goods - key provisions - buy-side terms - title to goods - ownership | 340(L) | | | 3.1.1(a) | |
| Sale of goods - nemo dat quod non habet - s. 22 SGA | 340(R) | | | 3.1.1(a) | |
| Title to goods - sale of goods - key provisions - buy-side terms - ownership | 340(L) | | | 3.1.1(a) | |
| Key provisions - sale of goods | 340(L-R) | | | 3 | |
| Sale of goods - key provisions | 340(L-R) | | | 3 | |
| Buy-side terms - sale of goods - key provisions | 340(L) | | | 3.1 | |
| Title to goods - sale of goods - key provisions - buy-side terms | 340(L) | | | 3.1.1 | |
| Factors Act - sale of goods - key provisions - buy-side terms - title to goods - ownership | 340(R) | | | 3.1.1(a) | |
| Good-faith buyer - sale of goods - key provisions - buy-side terms - title to goods - ownership | 340(R) | | | 3.1.1(a) | |
| Mercantile agent - sale of goods - key provisions - buy-side terms - title to goods - ownership | 340(R) | | | 3.1.1(a) | |
| Pledgee - sale of goods - key provisions - buy-side terms - title to goods - ownership | 340(R) | | | 3.1.1(a) | |
| Sale in ordinary course of business - sale of goods - key provisions - buy-side terms - title to goods - security interest | 340(R) | | | 3.1.1(b) | |
| Sale of goods - factor - nemo dat exception | 340(R) | | | 3.1.1(a) | |
| Sale of goods - good-faith buyer - nemo dat exception | 340(R) | | | 3.1.1(a) | |
| Sale of goods - mercantile agent - nemo dat exception | 340(R) | | | 3.1.1(a) | |
| Sale of goods - pledgee - nemo dat exception | 340(R) | | | 3.1.1(a) | |
| Sale of goods - sale in ordinary course of business | 340(R) | | | 3.1.1(b) | |
| Buy-side terms - sale of goods - key provisions - title to goods - security interest | 340(R) | | | 3.1.1(b) | |
| Encumbrance - sale of goods - key provisions - buy-side terms - title to goods | 340(R)-  341(L) | | | 3.1.1(b) | |
| Key provisions - sale of goods - buy-side terms - title to goods - security interest | 340(R)- 341(L) | | | 3.1.1(b) | |
| Lien - sale of goods - key provisions - buy-side terms - title to goods | 340(R)-341(L) | | | 3.1.1(b) | |
| Personal Property Security Act - sale of goods - key provisions - buy-side terms - title to goods | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - encumbrance | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - key provisions - buy-side terms - title to goods - security interest | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - lien | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - Personal Property Security Act (PPSA) | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - sale outside ordinary course of business | 340(R)-341(L) | | | 3.1.1(b) | |
| Sale of goods - security interest | 340(R)-3401(L) | | | 3.1.1(b) | |
| Sale outside ordinary course of business - sale of goods - key provisions - buy-side terms - title to goods - security interest | 340(R)-341(L) | | | 3.1.1(b) | |
| Security interest - sale of goods - key provisions - buy-side terms - title to goods | 340(R)-341(L) | | | 3.1.1(b) | |
| Title to goods - sale of goods - key provisions - buy-side terms - security interest | 340(R)-341(L) | | | 3.1.1(b) | |
| Express terms - conditions and warranties - sale of goods - key provisions - buy-side terms | 341(L-R) | | | 3.1.2(a) | |
| Sale of goods - key provisions - buy-side terms - conditions and warranties - express terms | 341(L-R) | | | 3.1.2(a) | |
| Conditions - sale of goods - key provisions - buy-side terms - remedies - rescission or damages | 341(L) | | | 3.1.2 | |
| Remedies - sale of goods - conditions - rescission or damages | 341(L) | | | 3.1.2 | |
| Remedies - sale of goods - warranty - damages only | 341(L) | | | 3.1.2 | |
| Sale of goods - key provisions - buy-side terms - conditions | 341(L) | | | 3.1.2 | |
| Sale of goods - key provisions - buy-side terms - warranties | 341(L) | | | 3.1.2 | |
| Warranties - sale of goods - key provisions - buy-side terms - remedies - damages only | 341(L) | | | 3.1.2 | |
| Sale of goods - warranty period | 341(R) | | | 3.1.2(a) | |
| Warranty period - express terms - sale of goods - key provisions - buy-side terms | 341(R) | | | 3.1.2(a) | |
| Sale of goods - key provisions - buy-side terms - conditions and warranties - Implied terms | 341(R)-342(L) (R) | | | 3.1.2(b) | |
| Implied terms - conditions and warranties - sale of goods - key provisions - buy-side terms | 341(R)  342(L) (R | | | 3.1.2(b) | |
| Sale of goods - key provisions - buy-side terms - conditions and warranties - Implied terms- implied condition of merchantability | 341(R)-342(L) (R) | | | 3.1.2(b) | |
| Delivery (place of)- sale of goods - key provisions - buy-side terms | 342(R) | | | 3.1.3 | |
| Incoterms- sale of goods - delivery | 342(R) | | | 3.1.3(a) | |
| Incoterms - ex works (EXW) | 343(T) | | | 3.1.3(a) | |
| Key provisions - sale of goods - buy-side terms - delivery - place of delivery | 342(R) | | | 3.1.3(a) | |
| Place of delivery - sale of goods - key provisions - buy-side terms - delivery | 342(R) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - ex works (EXW) | 343(T) | | | 3.1.3(a) | |
| Sale of goods - key provisions - buy-side terms - delivery - place of delivery | 342(R) | | | 3.1.3(a) | |
| Sale of goods - place of delivery | 342(R) | | | 3.1.3 | |
| Incoterms - sale of goods sale of goods - buy-side terms - delivery | 342(R) | | | 3.1.3(a) | |
| International Chamber of Commerce - Incoterms - sale of goods | 342(R) | | | 3.1.3(a) | |
| Carriage and insurance paid to (CIP)- sale of goods - Incoterms | 343(M) | | | 3.1.3(a) | |
| Cost, insurance and freight- sale of goods - Incoterms | 343(M) | | | 3.1.3(a) | |
| Delivery duty paid (DDP) - sale of goods - Incoterms | 343(M) | | | 3.1.3(a) | |
| Free carrier (FCA) - sale of goods - Incoterms | 343(T) | | | 3.1.3(a) | |
| Free on board (FOB) - sale of goods - Incoterms | 343(T) | | | 3.1.3(a) | |
| Incoterms - carriage and insurance paid to (CIP) | 343(M) | | | 3.1.3(a) | |
| Incoterms - cost, insurance and freight (CIF) | 343(M) | | | 3.1.3(a) | |
| Incoterms - delivery duty paid (DDP) | 343(M) | | | 3.1.3(a) | |
| Incoterms - free carrier (FCA) | 343(T) | | | 3.1.3(a) | |
| Incoterms - free on board (FOB) | 343(T) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - carriage and insurance paid to (CIP) | 343(M) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - cost, insurance and freight (CIF) | 343(M) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - delivery duty paid (DDP) | 343(M) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - free carrier (FCA) | 343(T) | | | 3.1.3(a) | |
| Sale of goods - Incoterms - free on board (FOB) | 343(T) | | | 3.1.3(a) | |
| Buy-side terms - sale of goods - key provisions - delivery goods - time of delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Delivery - sale of goods - key provisions - buy-side terms - time of delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Key provisions - sale of goods - buy-side terms - delivery - time of delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Sale of goods - key provisions - buy-side terms - delivery - time of delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Time of delivery - sale of goods - key provisions - buy-side terms - delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Force majeure - time of delivery - sale of goods - key provisions - buy-side terms - delivery | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Sale of goods - force majeure | 343(L) (R)  344(L) | | | 3.1.3(b) | |
| Buy-side terms - sale of goods - key provisions - delivery goods - passage of risk and title | 344(L-R) | | | 3.1.3(c) | |
| Delivery - sale of goods - key provisions - buy-side terms - passage of risk and title | 344(L-R) | | | 3.1.3(c) | |
| Key provisions - sale of goods - buy-side terms - delivery - Passage of risk and title | 344(L-R) | | | 3.1.3(c) | |
| Passage of risk and title - sale of goods - key provisions - buy-side terms - delivery | 344(L-R) | | | 3.1.3(c) | |
| Risk (passage of) - sale of goods - key provisions - buy-side terms - delivery | 344(L-R) | | | 3.1.3(c) | |
| Sale of goods - key provisions - buy-side terms - delivery - passage of risk and title | 344(L-R) | | | 3.1.3(c) | |
| Title (passage of) - sale of goods - key provisions - buy-side terms - delivery | 344(L-R) | | | 3.1.3(c) | |
| Transfer of risk and title - sale of goods - key provisions - buy-side terms - delivery | 344(L-R) | | | 3.1.3(c) | |
| Bill of lading (B/L) - sale of goods - key provisions - buy-side terms - delivery | 345(L-R) | | | 3.1.3(d) | |
| Buy-side terms - sale of goods - key provisions - delivery goods - bill of lading (B/L) | 345(L-R) | | | 3.1.3(d) | |
| Delivery - sale of goods - key provisions - buy-side terms - bill of lading (B/L) | 345(L-R) | | | 3.1.3(d) | |
| Key provisions - sale of goods - buy-side terms - delivery - bill of lading (B/L) | 345(L-R) | | | 3.1.3(d) | |
| Sale of goods - bill of lading (B/L) | 345(L-R) | | | 3.1.3(d) | |
| Sale of goods - key provisions - buy-side terms - delivery - bill of lading (B/L) | 345(L-R) | | | 3.1.3(d) | |
| Air waybill - sale of goods - key provisions - buy-side terms - delivery | 345(L) | | | 3.1.3(d) | |
| Sale of goods - air waybill | 345(L) | | | 3.1.3(d) | |
| Acceptance - sale of goods - key provisions - buy-side terms | 345(R)-346(L) | | | 3.1.4 | |
| Buy-side terms - sale of goods - key provisions - acceptance | 345(R)-346(L) | | | 3.1.4 | |
| Key provisions - sale of goods - buy-side terms - acceptance | 345(R)-346(L) | | | 3.1.4 | |
| Refusal to take delivery - sale of goods - key provisions - buy-side terms - acceptance | 345(R)-346(L) | | | 3.1.4 | |
| Sale of goods - refusal to take delivery | 345(R)-346(L) | | | 3.1.4 | |
| Sale of goods - obtaining payment | 346(R)-  347(L) | | | 3.2.1 | |
| Sell-side terms - sale of goods - key provisions | 346(R) | | | 3.2 | |
| Birch v Union of Taxation Employees, Local 70030 - liquidated damages - sale of goods - key provisions | 346(L) | | | 3.1.5 | |
| Breach of contract - sale of goods - key provisions - buy-side terms - liquidated damages | 346(L) | | | 3.1.5 | |
| Buy-side terms - sale of goods - key provisions - liquidated damages | 346(L) | | | 3.1.5 | |
| Damages - sale of goods - key provisions - buy-side terms - liquidated damages | 346(L) | | | 3.1.5 | |
| Key provisions - sale of goods - buy-side terms - liquidated damages | 346(L) | | | 3.1.5 | |
| Liquidated damages - sale of goods - key provisions - buy-side terms | 346(L) | | | 3.1.5 | |
| Peachtree II Associates - Dallas LP v 857486 Ontario Ltd - liquidated damages - sale of goods - key provisions | 346(L) | | | 3.1.5 | |
| Sale of goods - key provisions - buy-side terms - liquidated damages | 346(L) | | | 3.1.5 | |
| Escalation (price) - sale of goods - key provisions - sell-side terms | 346(R)-  347(L) | | | 3.2.1 | |
| Key provisions - sale of goods - sell-side terms - price and price escalation | 346(R)-  347(L) | | | 3.2.1 | |
| Price and price escalation - sale of goods - key provisions - sell-side terms | 346(R)-  347(L) | | | 3.2.1 | |
| Sale of goods - key provisions - sell-side terms - price and price escalation | 346(R)-  347(L) | | | 3.2.1 | |
| Sell-side terms - sale of goods - key provisions - price and price escalation | 346(R)-  347(L) | | | 3.2.1 | |
| Equitable adjustment - sale of goods - key provisions - sell-side terms - price and price escalation | 346(R) | | | 3.2.1 | |
| Sale of goods - equitable adjustment | 346(R) | | | 3.2.1 | |
| Currency stipulation - sale of goods - key provisions - sell-side terms - price and price escalation | 346(R)-347(L) | | | 3.2.1 | |
| Sale of goods - currency stipulation | 346(R)-347(L) | | | 3.2.1 | |
| Confirming bank - sale of goods - key provisions - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Issuing bank - sale of goods - key provisions - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Sale of goods - confirming bank - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Sale of goods - issuing bank - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Deposit - sale of goods - key provisions - sell-side terms - payment | 347(L) | | | 3.2.2(a) | |
| Down payment - sale of goods - key provisions - sell-side terms - payment | 347(L) | | | 3.2.2(a) | |
| Key provisions - sale of goods - sell-side terms - payment - deposit | 347(L) | | | 3.2.2(a) | |
| Payment - sale of goods - key provisions - sell-side terms | 347(L) | | | 3.2.2 | |
| Payment - sale of goods - key provisions - sell-side terms - deposit | 347(L) | | | 3.2.2(a) | |
| Sale of goods - down payment | 3457(L) | | | 3.2.2(a) | |
| Sale of goods - key provisions - sell-side terms - payment - deposit | 347(L) | | | 3.2.2(a) | |
| Sale of goods - payment | 347(L) | | | 3.2.2 | |
| Sell-side terms - sale of goods - key provisions - payment - deposit | 347(L) | | | 3.2.2(a) | |
| Irrevocable documentary letter of credit (L/C) - sale of goods - key provisions - sell-side terms - payment | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Key provisions - sale of goods - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R)) | | | 3.2.2(b) | |
| Letter of credit, irrevocable documentary (L/C) - sale of goods - key provisions - sell-side terms - payment | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Payment - sale of goods - key provisions - sell-side terms - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Sale of goods - key provisions - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Sell-side terms - sale of goods - key provisions - payment - irrevocable documentary letter of credit (L/C) | 347(L-R)  348(R) | | | 3.2.2(b) | |
| Sale of goods - Uniform Customs and Practice for Documentary Credits (UCP) | 347(R) | | | 3.2.2(b) | |
| Uniform Customs and Practice for Documentary Credits (UCP) - sale of goods - key provisions - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(R) | | | 3.2.2(b) | |
| Autonomy principle - Sale of goods - key provisions - sell-side terms - payment - irrevocable documentary letter of credit (L/C) | 347(R)-348(L) | | | 3.2.2(b) | |
| Sale of goods - autonomy principle - irrevocable documentary letter of credit (L/C) | 347(R)-348(L) | | | 3.2.2(b) | |
| Interest on overdue payments - sale of goods - key provisions - sell-side terms - payment | 348(L-R) | | | 3.2.2(c) | |
| Key provisions - sale of goods - sell-side terms - payment - interest on overdue payments | 348(L-R) | | | 3.2.2(c) | |
| Overdue payments (interest on) - sale of goods - key provisions - sell-side terms - payment | 348(L-R) | | | 3.2.2(c) | |
| Payment - sale of goods - key provisions - sell-side terms - interest on overdue payments | 348(L-R) | | | 3.2.2(c) | |
| Sale of goods - key provisions - sell-side terms - payment - interest on overdue payments | 348(L-R) | | | 3.2.2(c) | |
| Sell-side terms - sale of goods - key provisions - payment - interest on overdue payments | 348(L-R) | | | 3.2.2(c) | |
| Interest Act - sale of goods - interest on overdue payments - default is 5% | 348(L) | | | 3.2.2(c) | |
| Sale of goods - Interest Act - interest on overdue payments - default is 5% | 348(L) | | | 3.2.2(c) | |
| Acceleration of deferred payments - sale of goods - key provisions - sell-side terms - payment | 348(R) | | | 3.2.2(d) | |
| Criminal Code - criminal interest rate - excess of 60% - s. 347 | 348(R) | | | 3.2.2(c) | |
| Deferred payments (acceleration of) - sale of goods - key provisions - sell-side terms - payment | 348(R) | | | 3.2.2(d) | |
| Key provisions - sale of goods - sell-side terms - payment - acceleration of deferred payments | 348(R) | | | 3.2.2(d) | |
| Payment - sale of goods - key provisions - sell-side terms - acceleration of deferred payments | 348(R) | | | 3.2.2(d) | |
| Sale of goods - criminal interest rate - excess of 60% - s. 347 Criminal Code | 348(R) | | | 3.2.2(c) | |
| Sale of goods - key provisions - sell-side terms - payment - acceleration of deferred payments | 348(R) | | | 3.2.2(d) | |
| Sell-side terms - sale of goods - key provisions - payment - acceleration of deferred payments | 348(R) | | | 3.2.2(d) | |
| Disclaimer clauses - sale of goods - key provisions - sell-side terms - payment | 349(L) | | | 3.2.3 | |
| Exculpatory clauses - sale of goods - key provisions - sell-side terms - payment | 349(L) | | | 3.2.3 | |
| Key provisions - sale of goods - sell-side terms - exculpatory and disclaimer clauses | 349(L) | | | 3.2.3 | |
| Sale of goods - key provisions - sell-side terms - exculpatory and disclaimer clauses | 349(L) | | | 3.2.3 | |
| Sell-side terms - sale of goods - key provisions - exculpatory and disclaimer clauses | 349(L) | | | 3.2.3 | |
| Equitable set-off - sale of goods - key provisions | 349(L-R) | | | 3.3.1 | |
| Key provisions - sale of goods - other - set-off (legal or equitable) | 349(L-R) | | | 3.3.1 | |
| Legal set-off - sale of goods - key provisions | 349(L-R) | | | 3.3.1 | |
| Sale of goods - key provisions - other - set-off (legal or equitable) | 349(L-R) | | | 3.3.1 | |
| Set-off (legal or equitable) - sale of goods - key provisions | 349(L-R) | | | 3.3.1 | |
| Insurance (provisions) - sale of goods - key provisions | 349(R) | | | 3.3.2 | |
| Key provisions - sale of goods - other - insurance | 349(R) | | | 3.3.2 | |
| Sale of goods - key provisions - other - insurance | 349(R) | | | 3.3.2 | |
| Bid bond - sale of goods - key provisions - performance and other bonds | 349(R) | | | 3.3.3 | |
| Bond - sale of goods - key provisions - performance and other bonds | 349(R) | | | 3.3.3 | |
| Completion bond - sale of goods - key provisions - performance and other bonds | 349(R) | | | 3.3.3 | |
| Independent bank guarantee - sale of goods - key provisions - performance and other bonds | 349(R) | | | 3.3.3 | |
| Key provisions - sale of goods - other - performance and other bonds | 349(R) | | | 3.3.3 | |
| Sale of goods - bid bond | 349(R) | | | 3.3.3 | |
| Sale of goods - completion bond | 349(R) | | | 3.3.3 | |
| Sale of goods - independent bank guarantee | 349(R) | | | 3.3.3 | |
| Sale of goods - key provisions - other - performance and other bonds | 349(R) | | | 3.3.3 | |
| Sale of goods - performance bond | 349(R) | | | 3.3.3 | |
| Intellectual property rights - sale of goods - key provisions | 349(R)-350(L) | | | 3.3.4 | |
| Key provisions - sale of goods - other - intellectual property rights | 349(R)-350(L)) | | | 3.3.4 | |
| Sale of goods - key provisions - other - intellectual property rights | 349(R)-350(L)) | | | 3.3.4 | |
| Entire agreement clause - sale of goods - key provisions | 350(L) | | | 3.3.5 | |
| Integration clause - sale of goods - key provisions | 350(L) | | | 3.3.5 | |
| Key provisions - sale of goods - other - integration clause | 350(L) | | | 3.3.5 | |
| Sale of goods - key provisions - other - integration clause | 350(L) | | | 3.3.5 | |
| Key provisions - sale of goods - other - time of the essence | 350(L) | | | 3.3.6 | |
| Sale of goods - key provisions - other - time of the essence | 350(L) | | | 3.3.6 | |
| Time of the essence - sale of goods - key provisions | 350(L) | | | 3.3.6 | |
| Choice of language - sale of goods - key provisions | 350(L) | | | 3.3.7 | |
| Key provisions - sale of goods - other - choice of language | 350(L) | | | 3.3.7 | |
| Sale of goods - key provisions - other - choice of language | 350(L) | | | 3.3.7 | |
| Choice of law - sale of goods - key provisions | 350(R) | | | 3.3.8 | |
| Key provisions - sale of goods - other - choice of law | 350(R) | | | 3.3.8 | |
| Sale of goods - key provisions - other - choice of law | 350(R) | | | 3.3.8 | |
| Jury trial (waiver) - sale of goods - key provisions | 350(R)-351(L) | | | 3.3.10 | |
| Key provisions - sale of goods - other - waiver of jury trial | 350(R)-351(L) | | | 3.3.10 | |
| Sale of goods - key provisions - other - waiver of jury trial | 350(R)-351(L) | | | 3.3.10 | |
| Waiver of jury trial - sale of goods - key provisions | 350(R)-351(L) | | | 3.3.10 | |
| Forum selection - sale of goods - key provisions | 350(R) | | | 3.3.9 | |
| Key provisions - sale of goods - other - forum selection | 350(R) | | | 3.3.9 | |
| Sale of goods - key provisions - other - forum selection | 350(R) | | | 3.3.9 | |
| Arbitration - sale of goods - key provisions | 351(L-R) | | | 3.3.11 | |
| Arbitration Act, 1991 - sale of goods - key provisions - arbitration | 351(L-R) | | | 3.3.11 | |
| Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York Convention) (United Nations) - sale of goods - key provisions - arbitration | 351(L-R) | | | 3.3.11 | |
| International Commercial Arbitration Act - sale of goods - key provisions - arbitration | 351(R) | | | 3.3.11 | |
| Key provisions - sale of goods - other - arbitration | 351(L-R) | | | 3.3.11 | |
| Sale of goods - Arbitration Act, 1991 - arbitration | 351(L-R) | | | 3.3.11 | |
| Sale of goods - International Commercial Arbitration Act – arbitration | 351(R) | | | 3.3.11 | |
| Sale of goods - International Commercial Arbitration Act – arbitration- Bill 27 | 351(R) | | | 3.3.11 | |
| Bill 27- Sale of goods - International Commercial Arbitration Act – arbitration | 351(R) | | | 3.3.11 | |
| Sale of goods - key provisions - other - arbitration | 351(L-R) | | | 3.3.11 | |
| Sale of goods - United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York Convention) - arbitration | 351(L-R) | | | 3.3.11 | |
| United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York Convention) - sale of goods - key provisions - arbitration | 351(L-R) | | | 3.3.11 | |
| Sale of goods - seller’s security for payment and in rem rights | 351(R) | | | 4 | |
| Seller’s security for payment and in rem rights - sale of goods | 351(R) | | | 4 | |
| Lien - sale of goods - seller’s security for payment and in rem rights - unpaid seller | 351(R)-352(L) | | | 4.1 | |
| Remedies - sale of goods - seller’s security for payment and in rem rights - unpaid seller’s lien | 351(R)-352(L) | | | 4.1 | |
| Sale of goods - seller’s security for payment and in rem rights - unpaid seller’s lien | 351(R)-352(L) | | | 4.1 | |
| Seller’s security for payment and in rem rights - sale of goods - unpaid seller’s lien | 351(R)-352(L) | | | 4.1 | |
| Unpaid seller’s lien - sale of goods - seller’s security for payment and in rem rights | 351(R)-352(L) | | | 4.1 | |
| Personal Property Security Act - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights | 352(L-R) | | | 4.3 | |
| PMSI - sale of goods - seller’s security for payment and in rem rights | 352(L-R) | | | 4.3 | |
| PPSA - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights | 352(L-R) | | | 4.3 | |
| Purchase-money security interest - sale of goods - seller’s security for payment and in rem rights | 352(L-R) | | | 4.3 | |
| Remedies - sale of goods - seller’s security for payment and in rem rights - purchase-money security interest (PMSI) | 352(L-R) | | | 4.3 | |
| Sale of goods - seller’s security for payment and in rem rights - purchase-money security interest (PMSI) | 352(L-R) | | | 4.3 | |
| Seller’s security for payment and in rem rights - sale of goods - purchase-money security interest (PMSI) | 352(L-R) | | | 4.3 | |
| Remedies - sale of goods - seller’s security for payment and in rem rights - right of repossession | 352(L) | | | 4.2 | |
| Repossession right - sale of goods - seller’s security for payment and in rem rights | 352(L) | | | 4.2 | |
| Right of repossession - sale of goods - seller’s security for payment and in rem rights | 352(L) | | | 4.2 | |
| Sale of goods - seller’s security for payment and in rem rights - right of repossession | 352(L) | | | 4.2 | |
| Seller’s security for payment and in rem rights - sale of goods - right of repossession | 352(L) | | | 4.2 | |
| Equipment - PMSI - sale of goods - seller’s security for payment and in rem rights | 352(R)-353(L) | | | 4.3.1 | |
| Personal Property Security Act - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - equipment | 352(R)-353(L) | | | 4.3.1 | |
| PMSI - sale of goods - seller’s security for payment and in rem rights - equipment | 352(R)-353(L) | | | 4.3.1 | |
| PPSA - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - equipment | 352(R)-353(L) | | | 4.3.1 | |
| Purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - Equipment | 352(R)-353(L) | | | 4.3.1 | |
| Sale of goods - seller’s security for payment and in rem rights - purchase-money security interest (PMSI) - equipment | 352(R)-353(L) | | | 4.3.1 | |
| Seller’s security for payment and in rem rights - sale of goods - purchase-money security interest (PMSI) - equipment | 352(R)-353(L) | | | 4.3.1 | |
| Inventory - PMSI - sale of goods - seller’s security for payment and in rem rights | 353(L-R) | | | 4.3.2 | |
| Personal Property Security Act - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - inventory | 353(L-R) | | | 4.3.2 | |
| PMSI - sale of goods - seller’s security for payment and in rem rights - inventory | 353(L-R) | | | 4.3.2 | |
| PPSA - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - inventory | 353(L-R) | | | 4.3.2 | |
| Purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - inventory | 353(L-R) | | | 4.3.2 | |
| Sale of goods - seller’s security for payment and in rem rights - purchase-money security interest (PMSI) - inventory | 351(L-R) | | | 4.3.2 | |
| Seller’s security for payment and in rem rights - sale of goods - purchase-money security interest (PMSI) - inventory | 353(L-R) | | | 4.3.2 | |
| Consumer goods - PMSI - sale of goods - seller’s security for payment and in rem rights | 353(R)-354(L) | | | 4.3.3 | |
| Personal Property Security Act - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - consumer goods | 352(R)-354(L) | | | 4.3.3 | |
| PMSI - sale of goods - seller’s security for payment and in rem rights - consumer goods | 352(R)-354(L) | | | 4.3.3 | |
| PPSA - purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - consumer goods | 353(R)-354(L) | | | 4.3.3 | |
| Purchase-money security interest - sale of goods - seller’s security for payment and in rem rights - consumer goods | 353(R)-354(L) | | | 4.3.3 | |
| Sale of goods - seller’s security for payment and in rem rights - purchase-money security interest (PMSI) - consumer goods | 353(R)-354(L) | | | 4.3.3 | |
| Seller’s security for payment and in rem rights - sale of goods - purchase-money security interest (PMSI) - consumer goods | 353(R)-354(L) | | | 4.3.3 | |
| Contractual remedies under SGA - sale of goods - buyer’s remedies | 354(L-R) | | | 5.2 | |
| Remedies - Sale of Goods Act - buyer’s remedies | 354(L-R) | | | 5.2 | |
| Sale of goods - contractual remedies under the SGA - buyer’s remedies | 354(L-R) | | | 5.2 | |
| Sale of Goods Act - remedies - buyer’s remedies | 354(L-R) | | | 5.2 | |
| Contractual remedies under SGA - sale of goods | 354(L) | | | 5 | |
| Remedies - Sale of Goods Act | 354(L) | | | 5 | |
| Sale of goods - contractual remedies under the SGA | 354(L) | | | 5 | |
| Sale of Goods Act - remedies (contractual) | 354(L) | | | 5 | |
| Contractual remedies under SGA - sale of goods - seller’s in personam remedies | 354(L) | | | 5.1 | |
| Remedies - Sale of Goods Act - seller’s in personam remedies | 354(L) | | | 5.1 | |
| Sale of goods - contractual remedies under the SGA - seller’s in personam remedies | 354(L) | | | 5.1 | |
| Sale of Goods Act - remedies - seller’s in personam remedies | 354(L) | | | 5.1 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - parties | 354(R)- 355(L-R) | | | 6.1 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - parties | 354(R)- 355(L-R) | | | 6.1 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - scope and application | 354(R)- 355(L-R)) | | | 6.1 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - scope and application | 354(R)- 355(L-R) | | | 6.1 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - excluding application - article 6 | 355(L-R) | | | 6.1 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - excluding application - article 6 | 355(L-R) | | | 6.1 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - exclusions | 355(L) | | | 6.1 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - exclusions | 355(L) | | | 6.1 | |
| Conformity of goods - United Nations Convention on Contracts for the International Sale of Goods (CISG) - default provisions - article 35 | 355(R) | | | 6.2 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - default provisions - conformity of goods - article 35 | 355(R) | | | 6.2 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - default provisions - conformity of goods - article 35 | 355(R) | | | 6.2 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - default provisions | 355(R)-356(L) | | | 6.2 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - examination of goods - articles 38-40 | 355(R)-356(L) | | | 6.2 | |
| Examination of goods - United Nations Convention on Contracts for the International Sale of Goods (CISG) - default provisions - article 35 | 355(R)-356(L) | | | 6.2 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - default provisions | 355(R)-356(L) | | | 6.2 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - default provisions - examination of goods - articles 38-40 | 355(R)-356(L) | | | 6.2 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach | 356(L-R) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach | 356(L-R) | | | 6.3 | |
| Avoiding the contract - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - article 49 | 356(L) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - right of buyer to claim damages - article 45 para 2 | 356(L) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - avoiding the contract - article 49 | 356(L) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - default price | 356(L) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - specification of goods | 356(L) | | | 6.3 | |
| Damages (right of buyer to claim) - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - article 45 para 2 | 356(R) | | | 6.3 | |
| Default price - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach | 356(L) | | | 6.3 | |
| Price (default) - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach | 356(L) | | | 6.3 | |
| Specification of goods - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach | 356(L) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - right of buyer to claim damages - article 45 para 2 | 356(L) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - avoiding the contract - article 49 | 356(L) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - default price | 356(L) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - specification of goods | 356(L) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - measurement of damages - articles 74-75 | 356(R) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - remedies for breach - duty to mitigate - article 77 | 356(R) | | | 6.3 | |
| Damages (measurement) - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - articles 74-75 | 356(R) | | | 6.3 | |
| Duty to mitigate - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - article 77 | 356(R) | | | 6.3 | |
| Mitigation - United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - article 77 | 356(R) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - measurement of damages - articles 74-75 | 356(R) | | | 6.3 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - remedies for breach - duty to mitigate - article 77 | 356(R) | | | 6.3 | |
| Convention on Contracts for the International Sale of Goods (United Nations) (CISG) - when to opt out | 356(R)-357(L) | | | 6.4 | |
| Sale of goods - opting out of CISG | 356(R)-357(L) | | | 6.4 | |
| United Nations Convention on Contracts for the International Sale of Goods (CISG) - when to opt out | 356(R)-357(L) | | | 6.4 | |
| Franchise legislation - sale of goods - Wishart Act | 357(L-R) | | | 7.1 | |
| Sale of goods - franchise legislation - Wishart Act | 357(L-R) | | | 7.1 | |
| Wishart Act - sale of goods - franchise legislation | 357(L-R) | | | 7.1 | |
| Franchise legislation - sale of goods | 357(L) | | | 7 | |
| Sale of goods - franchise legislation | 357(L) | | | 7 | |
| Franchise (definition) - sale of goods - franchise legislation - Wishart Act | 357(L) | | | 7.1 | |
| Franchise legislation - scope of a franchise - definition of franchise - Wishart Act | 357(L) | | | 7.1 | |
| Sale of goods - franchise legislation - definition of franchise - Wishart Act | 357(L) | | | 7.1 | |
| Exemptions - sale of goods - franchise legislation | 357(R) | | | 7.2 | |
| Franchise legislation - sale of goods - exemptions | 357(R) | | | 7.2 | |
| Sale of goods - franchise legislation - exemptions | 357(R) | | | 7.2 | |
| Franchise agreement (rescission) - sale of goods - franchise legislation - s.6(6) Wishart Act | 357(R)-358(L) | | | 7.3 | |
| Franchise legislation - sale of goods - rescission of franchise agreement - s.6(6) Wishart Act | 357(R)-358(L) | | | 7.3 | |
| Rescission of franchise agreement - sale of goods - franchise legislation - s.6(6) Wishart Act | 357(R)-358(L) | | | 7.3 | |
| Sale of goods - franchise legislation - rescission of franchise agreement - s.6(6) Wishart Act | 357(R)-358(L) | | | 7.3 | |
| Privacy law - Introduction | | 359(L) | | | 1 | |
| PIPEDA - Privacy Law | | 359(L) | | | 1 | |
| Privacy Principles under PIPEDA - Privacy Law | | 359(L) | | | 1 | |
| Protection of Personal Information - privacy law | | 359(L) | | | 1 | |
| Protection of Personal Information - Requirements for Compliance with PIPEDA | | 359(L) | | | 1 | |
| Privacy Commissioner - PIPEDA - Privacy law  SEE: PIPEDA - enforcement and administration | | 359(L)  361(L-R) | | | 1  3 | |
| PIPEDA - 10 principles - Privacy Law  SEE: PIPEDA - 10 principles of personal information protection | | 359(L)-  361(R)-363(L-R) | | | 1  4-4.10 | |
| Principles of Privacy under PIPEDA - Privacy Law  SEE: PIPEDA - 10 principles of personal information protection | | 359(L)  361(R)-363(L-R) | | | 1  4-4.10 | |
| Privacy Law - Application and Definitions | | 359(L) | | | 2 | |
| Privacy Law - Application s. 4 PIPEDA | | 359(L-R)-360(L) | | | 2.1 | |
| PIPEDA - Application of - s.4 | | 359(L-R)-360(L) | | | 2.1 | |
| Privacy law - PIPEDA Application - s.4 | | 359(L-R)-360(L) | | | 2.1 | |
| PIPEDA - Application s.4 - When PIPEDA does not apply | | 359(R) | | | 2.1 | |
| Non-Profit Organizations (Charities) - application of privacy law to - Application - Privacy | | 359(R) | | | 2.1 | |
| PIPEDA - Application s.4 - Exemption for Provincial Legislation | | 359(R)-360(L) | | | 2.1 | |
| Privacy Law - PIPEDA Application s.4 - Exemption for Provincial Legislation | | 359(R)-360(L) | | | 2.1 | |
| Provincial privacy legislation - privacy law | | 359(R)-360(L) | | | 2.1 | |
| PIPEDA - substantially similar legislation | | 360(L) | | | 2.1 | |
| PIPEDA - Definitions | | 360(L) | | | 2.2 | |
| Privacy law - PIPEDA - definitions | | 360(L) | | | 2.2 | |
| Definitions - personal information - privacy law | | 360(L-R) | | | 2.2.1 | |
| PIPEDA - Definition of Personal Information - s.2(1) | | 360(L-R) | | | 2.2.1 | |
| Privacy Law - PIPEDA Definitions - Personal Information - S.2(1) | | 360(L-R) | | | 2.2.1 | |
| Personal Information - privacy law - PIPEDA - definition - s.2(1) | | 360(L) | | | 2.2.1 | |
| PIPEDA - personal information - definitions | | 360(L) | | | 2.2.1 | |
| Privacy Law - Application and Definitions - Definitions | | 360(L) | | | 2.2.1 | |
| Privacy Law - Application and Definitions - Definitions - Personal Information | | 360(L) | | | 2.2.1 | |
| Privacy law - Personal Information definition | | 360(L) | | | 2.2.1 | |
| PIPEDA - Personal Information - “About” definition | | 360(L-R) | | | 2.2.1(a) | |
| Personal Information - privacy law - “About” definition | | 360(L-R) | | | 2.2.1(a) | |
| Privacy Law - Application and Definitions - Definitions - Personal Information - “About” | | 360(L-R) | | | 2.2.1(a) | |
| Identifiable - definition - personal information | | 360(R) | | | 2.2.1(b) | |
| Personal Information - privacy law - Identifiable definition | | 360(R) | | | 2.2.1(b) | |
| PIPEDA - identifiable - definition | | 360(R) | | | 2.2.1(b) | |
| Privacy Law - Application and Definitions - Definitions - Personal Information - Identifiable | | 360(R) | | | 2.2.1(b) | |
| Form of information - personal information | | 360(R) | | | 2.2.1(c) | |
| Personal Information - privacy law - Form of Information | | 360(R) | | | 2.2.1(c) | |
| PIPEDA - form of information - definition | | 360(R) | | | 2.2.1(c) | |
| Privacy Law - Application and Definitions - Definitions - Personal Information - Form of Information | | 360(R) | | | 2.2.1(c) | |
| Organization - definition - privacy law | | 360(R) | | | 2.2.2 | |
| Personal Information - privacy law - Organization | | 360(R) | | | 2.2.2 | |
| PIPEDA - organization - definition | | 360(R) | | | 2.2.2 | |
| Privacy Law - Application and Definitions - Definitions - Organization | | 360(R) | | | 2.2.2 | |
| Commercial Activity - definition - privacy law | | 360(R)-361(L) | | | 2.2.3 | |
| Personal Information - privacy law - Commercial Activity | | 360(R)-361(L) | | | 2.2.3 | |
| PIPEDA - commercial activity - definition | | 360(R)-361(L) | | | 2.2.3 | |
| Commissioner (Office of Privacy Commissioner) - Enforcement and administration - PIPEDA - privacy law | | 361(L-R) | | | 3 | |
| Enforcement and Administration - PIPEDA - privacy law | | 361(L-R) | | | 3 | |
| PIPEDA - enforcement and administration | | 361(L-R) | | | 3 | |
| PIPEDA - Enforcement and administration - Privacy law | | 361(L-R) | | | 3 | |
| PIPEDA - 10 principles of personal information protection | | 361(R) | | | 4 | |
| Principles of personal information protection - PIPEDA - Privacy law | | 361(R) | | | 4 | |
| Privacy Law - 10 Principles of personal information protection | | 361(R) | | | 4 | |
| Protection of Personal Information - 10 Principles of Personal Information Protection | | 361(R) | | | 4 | |
| Accountability - 10 principles of personal information protection - privacy law | | 362(L) | | | 4.1 | |
| Personal Information - 10 Principles of Personal Information Protection - Accountability | | 362(L) | | | 4.1 | |
| Privacy Law - 10 Principles of personal information protection - Accountability | | 362(L) | | | 4.1 | |
| PIPEDA - Accountability - 10 principles of personal information protection - privacy law | | 362(L) | | | 4.1 | |
| Privacy Law - 10 Principles of personal information protection - Identifying Purposes | | 362(L) | | | 4.2 | |
| Identifying purposes - 10 principles of personal information protection | | 362(L) | | | 4.2 | |
| Personal Information - 10 Principles of Personal Information Protection - Identifying Purpose | | 362(L) | | | 4.2 | |
| PIPEDA - Identifying purposes - 10 principles of personal information protection | | 362(L) | | | 4.2 | |
| Consent - 10 principles of personal information protection - privacy law | | 362(L-R) | | | 4.3 | |
| Personal Information - 10 Principles of Personal Information Protection - Consent | | 362(L-R) | | | 4.3 | |
| Privacy Law - 10 Principles of personal information protection - Consent | | 362(L-R) | | | 4.3 | |
| PIPEDA - Consent - 10 principles of personal information protection - privacy law | | 362(L-R) | | | 4.3 | |
| Limiting collection - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.4 | |
| Personal Information - 10 Principles of Personal Information Protection - Limiting Collection | | 363(L) | | | 4.4 | |
| Privacy Law - 10 Principles of personal information protection - Limiting Collection | | 363(L) | | | 4.4 | |
| PIPEDA - Limiting collection - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.4 | |
| Limiting use, disclosure, and retention - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.5 | |
| Personal Information - 10 Principles of Personal Information Protection - Limiting Use, Disclosure, and Retention | | 363(L) | | | 4.5 | |
| Privacy Law - 10 Principles of personal information protection - Limiting use, disclosure, and retention | | 363(L) | | | 4.5 | |
| PIPEDA - Limiting use, disclosure, and retention - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.5 | |
| Accuracy - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.6 | |
| Personal Information - 10 Principles of Personal Information Protection - Accuracy | | 363(L) | | | 4.6 | |
| Privacy Law - 10 Principles of personal information protection - Accuracy | | 363(L) | | | 4.6 | |
| PIPEDA - Accuracy - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.6 | |
| Personal Information - 10 Principles of Personal Information Protection - Safeguards | | 363(L) | | | 4.7 | |
| Privacy Law - 10 Principles of personal information protection - Safeguards | | 363(L) | | | 4.7 | |
| Safeguards - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.7 | |
| PIPEDA - Safeguards - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.7 | |
| Openness - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.8 | |
| Personal Information - 10 Principles of Personal Information Protection - Openness | | 363(L) | | | 4.8 | |
| Privacy Law - 10 Principles of personal information protection - Openness | | 363(L) | | | 4.8 | |
| PIPEDA - Openness - 10 principles of personal information protection - privacy law | | 363(L) | | | 4.8 | |
| Individual access - 10 principles of personal information protection - privacy law | | 363(R) | | | 4.9 | |
| Personal Information - 10 Principles of Personal Information Protection - Individual Access | | 363(R) | | | 4.9 | |
| Privacy Law - 10 Principles of personal information protection - Individual Access | | 363(R) | | | 4.9 | |
| PIPEDA - Individual access - 10 principles of personal information protection - privacy law | | 363(R) | | | 4.9 | |
| Challenging compliance - 10 principles of personal information protection - privacy law | | 363(R) | | | 4.10 | |
| Personal Information - 10 Principles of Personal Information Protection - Challenging Compliance | | 363(R) | | | 4.10 | |
| Privacy Law - 10 Principles of personal information protection - Challenging Compliance | | 363(R) | | | 4.10 | |
| PIPEDA - Challenging compliance - 10 principles of personal information protection - privacy law | | 363(R) | | | 4.10 | |
| Breaches of Security Safeguards - PIPEDA - privacy law | | 363(R)-364(L) | | | 5 | |
| PIPEDA - Breaches of Security Safeguards - privacy law | | 363(R)-364(L) | | | 5 | |
| Privacy law - Breaches of Security Safeguards - PIPEDA | | 363(R)-364(L) | | | 5 | |
| Real risk of significant harm - PIPEDA - privacy law | | 363(R)-364(L) | | | 5 | |
| Privacy law - Real risk of significant harm - PIPEDA | | 363(R)-364(L) | | | 5 | |
| PIPEDA - Application to First Nations | | 364(L-R) | | | 6 | |
| First Nations - privacy law - PIPEDA application | | 364(L-R) | | | 6 | |
| Privacy law - First Nations and privacy | | 364(L-R) | | | 6 | |
| PIPEDA - First Nations application | | 364(L-R) | | | 6 | |
| Community privacy - OCAP - First Nations - Privacy law | | 364(R) | | | 6 | |
| OCAP - First Nations - Privacy law | | 364(R) | | | 6 | |
| Privacy Law - OCAP - First Nations | | 364(R) | | | 6 | |
| Aboriginal business law -  SEE: aboriginal | | 365(L-R) | | | 0 | |
| Indian Act - tax exemptions -  SEE: aboriginal | | 365(L) | | | 1 | |
| Aboriginal - taxation issues | | 365(L) | | | 1 | |
| Indian Act - s. 87 - taxation issues | | 365(L) | | | 1 | |
| Section 87 - Indian Act - tax exemption | | 365(L) | | | 1 | |
| Aboriginal - Elements of the Indian Act exemption s.87 | | 365(L-R) | | | 1.1 | |
| Aboriginal - Exemption on property for tax (test) - Indian Act s.87 | | 365(L-R) | | | 1.1 | |
| Exemption on property for tax (test) - Indian Act s.87 - Aboriginal | | 365(L-R) | | | 1.1 | |
| Property - Aboriginal - tax exemption s.87 | | 365(L-R) | | | 1.1 | |
| Reserve land - tax exemption for property - Aboriginal business law | | 365(L-R) | | | 1.1 | |
| Aboriginal - elements of the Indian Act exemption | | 365(L-R) | | | 1.1 | |
| Aboriginal - tax exemption for property - situated on a reserve | | 365(L-R) | | | 1.1 | |
| Aboriginal - income tax - employment income | | 365(R)-366(L) | | | 1.2 | |
| Employment income - Aboriginal - tax exemption | | 365(R)-366(L) | | | 1.2 | |
| Income tax - Aboriginal - employment income | | 365(R)-366(L) | | | 1.2 | |
| Connecting factors - employment income on-reserve - Aboriginal - business law (Williams v. Canada) | | 365(R)-366(L) | | | 1.2 | |
| Aboriginal - connecting factors - employment income (Williams v. Canada) | | 365(R)-366(L) | | | 1.2 | |
| Williams v. Canada - connecting factors - Aboriginal - income tax  SEE: Aboriginal - income tax - business income (apply Williams v. Canada connecting factors test) | | 365(R)-366(L)  366(L-R) | | | 1.2  1.4 | |
| Aboriginal - deemed property on reserve - situated on a reserve - Indian Act s.90 | | 366(L) | | | 1.3 | |
| Aboriginal - deeming provision - business law - Indian Act s.90 | | 366(L) | | | 1.3 | |
| Aboriginal - Indian Act, s. 90 - deeming provision | | 366(L) | | | 1.3 | |
| Deeming provision - Aboriginal business law - property on aboriginal reserve (s.90 Indian Act) | | 366(L) | | | 1.3 | |
| Indian Act - s. 90 - deeming provision - situated on a reserve | | 366(L) | | | 1.3 | |
| Section 90 - Indian Act - business - deeming provision | | 366(L) | | | 1.3 | |
| Aboriginal - business income - income tax | | 366(L-R) | | | 1.4 | |
| Aboriginal - income tax - business income | | 366(L-R) | | | 1.4 | |
| Business income - income tax - Aboriginal | | 366(L-R) | | | 1.4 | |
| Connecting factors - business income on-reserve - Aboriginal - business law | | 366(L-R) | | | 1.4 | |
| Aboriginal - income tax - investment and interest income | | 366(R) | | | 1.5 | |
| Aboriginal - investment and interest income - income tax | | 366(R) | | | 1.5 | |
| Bastien Estate v. Canada - Aboriginal - income tax - investment income | | 366(R) | | | 1.5 | |
| Dubé v. Canada - Aboriginal - income tax - investment income | | 366(R) | | | 1.5 | |
| Interest income - income tax - aboriginal | | 366(R) | | | 1.5 | |
| Investment and interest income - income tax - aboriginal | | 366(R) | | | 1.5 | |
| Aboriginal - taxation - band empowered entities | | 366(R)-367(L) | | | 1.6 | |
| Aboriginal - taxation - GST and HST | | 366(R)-367(L) | | | 1.6 | |
| Band-empowered entities - Aboriginal - taxation | | 366(R)-367(L) | | | 1.6 | |
| HST - Aboriginal - exemptions | | 366(R)-367(L) | | | 1.6 | |
| Aboriginal - Federal Goods and Services Tax (GST) and Harmonized Sales Tax (HST) | | 366(R)-367(L) | | | 1.6 | |
| GST - Aboriginal - application  SEE: Aboriginal - First Nations goods and services tax (FNGST) | | 366(R)-367(L)  367(L) | | | 1.6  1.7 | |
| Aboriginal - business law - First Nations goods and services tax (FNGST) | | 367(L) | | | 1.7 | |
| Aboriginal - First Nations goods and services tax (FNGST) | | 367(L) | | | 1.7 | |
| First Nations goods and services tax (FNGST) - Aboriginal | | 367(L) | | | 1.7 | |
| FNGST (First nations goods and services tax) - Aboriginal | | 367(L) | | | 1.7 | |
| Taxation - Aboriginal - First Nations goods and services tax (FNGST) | | 367(L) | | | 1.7 | |
| Aboriginal - business law - insolvency | | 367(L-R) | | | 2 | |
| Aboriginal - Indian Act, s. 89 - insolvency - application of laws | | 367(L-R) | | | 2 | |
| Aboriginal - insolvency - exemption from seizure | | 367(L-R) | | | 2 | |
| Insolvency - Aboriginal | | 367(L-R) | | | 2 | |
| Seizure - insolvency - reserve lands - Aboriginal | | 367(L-R) | | | 2 | |
| Aboriginal - insolvency - personal property - paramount location test | | 367(R) | | | 2.1 | |
| Aboriginal - paramount location test - insolvency | | 367(R) | | | 2.1 | |
| Mitchell v. Peguis Indian Band - insolvency - Aboriginal - paramount location test | | 367(R) | | | 2.1 | |
| Paramount location test - insolvency - Aboriginal | | 367(R) | | | 2.1 | |
| Seizure - exemption - Aboriginal - paramount location test | | 367(R) | | | 2.1 | |
| Aboriginal - insolvency - criminal seizure | | 367(R)-368(L) | | | 2.2 | |
| Criminal seizure - insolvency - aboriginal | | 367(R)-368(L) | | | 2.2 | |
| Douglas v. R - criminal seizure - aboriginal - insolvency | | 367(R)-368(L) | | | 2.2 | |
| Aboriginal - insolvency - garnishment | | 368(L) | | | 2.3 | |
| Garnishment - insolvency - Aboriginal | | 368(L) | | | 2.3 | |
| Aboriginal - insolvency - seizure by another Indian or band - Indian Act s.89(1) | | 368(L) | | | 2.4 | |
| Seizure - insolvency - restrictions - Aboriginal | | 368(L) | | | 2.4 | |
| Seizure by another Indian or band - insolvency - Aboriginal | | 368(L) | | | 2.4 | |
| Aboriginal - Indian Act, s. 4 - waiver | | 368(L-R) | | | 2.5 | |
| Aboriginal - insolvency - business planning | | 368(L-R) | | | 2.5 | |
| Business planning - insolvency - Aboriginal | | 368(L-R) | | | 2.5 | |
| Aboriginal - bankruptcy | | 368(R) | | | 2.6 | |
| Aboriginal - bankruptcy - trustee and assignee (Sequin v Pelletier) | | 368(R) | | | 2.6 | |
| Aboriginal - insolvency - bankruptcy | | 368(R) | | | 2.6 | |
| Bankruptcy - aboriginal | | 368(R) | | | 2.6 | |
| Seguin v. Pelletier - bankruptcy - aboriginal | | 368(R) | | | 2.6 | |
| Aboriginal - business vehicles - business law | | 368(R) | | | 3 | |
| Business vehicles - aboriginal | | 368(R) | | | 3 | |
| Aboriginal - sole proprietorships - business vehicles | | 369(L) | | | 3.1 | |
| Sole proprietorships - aboriginal - business vehicles | | 369(L) | | | 3.1 | |
| Aboriginal - sole proprietorships - connecting factors | | 369(L) | | | 3.1 | |
| Aboriginal - partnerships - business vehicles | | 369(L) | | | 3.2 | |
| Partnership - aboriginal - business vehicles | | 369(L) | | | 3.2 | |
| Partnership - aboriginal - non-aboriginal partners | | 369(L) | | | 3.2 | |
| Aboriginal - joint ventures - business vehicles | | 369(L-R) | | | 3.3 | |
| Joint ventures - aboriginal - business vehicles | | 369(L-R) | | | 3.3 | |
| Permanent establishment test - joint ventures - aboriginal | | 369(L-R) | | | 3.3 | |
| Aboriginal - corporations - business vehicles | | 369(R) | | | 3.4 | |
| Aboriginal - corporations - tax exemptions | | 369(R) | | | 3.4 | |
| Aboriginal - municipally-owned corporation - government activities - Indian Act ss. 81 & 83 | | 369(R) | | | 3.4 | |
| Aboriginal - municipally-owned corporation - tax exemption - ITA s. 149(1) | | 369(R) | | | 3.4 | |
| Aboriginal - non-profit corporation | | 369(R) | | | 3.4 | |
| Aboriginal - non-profit corporation - tax exemption - ITA s. 149.1(1) | | 369(R) | | | 3.4 | |
| Corporations - aboriginal - business vehicles | | 369(R) | | | 3.4 | |
| Gull bay development corporation v. R - tax status of aboriginal corporation | | 369(R) | | | 3.4 | |
| Income tax - aboriginal - corporations - exemptions | | 369(R) | | | 3.4 | |
| CCAA (Companies Creditors Arrangement Act) -reorganizations  SEE: Restructuring; Restructuring - CCAA  SEE: CCAA | | 371(L) | | | 1 | |
| Insolvency -  SEE: restructuring | | 371(L) | | | 1 | |
| Reorganizations - corporate  SEE: restructuring | | 371(L) | | | 1 | |
| Bankruptcy and Insolvency Act (BIA) - corporate reorganizations  SEE: restructuring  SEE: BIA - proposals; BIA; Proposals | | 371(L) | | | 1 | |
| BIA (Bankruptcy and Insolvency Act) - corporate reorganizations  SEE: restructuring  SEE BIA - proposals; BIA; Proposals | | 371(L) | | | 1 | |
| Companies’ Creditors Arrangement Act (CCAA) - corporate reorganizations  SEE: Restructuring; Restructuring - CCAA  SEE: CCAA | | 371(L) | | | 1 | |
| Corporate reorganizations -  SEE: restructuring | | 371(L) | | | 1 | |
| Corporate reorganizations under the Bankruptcy and Insolvency Act and the Companies’ Creditors Arrangement Act -  SEE: Restructuring  SEE: BIA - proposals; BIA; Proposals  SEE: CCAA  SEE: Restructuring - CCAA | | 371(L) | | | 1 | |
| Restructuring - achieving a restructuring | | 371(L-R) | | | 1.1 | |
| Restructuring - general | | 371(L-R) | | | 1.1 | |
| Restructuring - the case for restructuring - general | | 371(L-R) | | | 1.1 | |
| Restructuring - Act to amend the Bankruptcy and Insolvency Act, etc | | 371(R) | | | 1.1 | |
| Impact on stakeholders - restructuring | | 371(R) | | | 1.2 | |
| Restructuring - impact on stakeholders (creditors, landlords, agencies, shareholders, employees / unions) | | 371(R) | | | 1.2 | |
| Restructuring - secured creditors (impact) | | 371(R) | | | 1.2.1 | |
| Secured creditors - restructuring, impact on | | 371(R) | | | 1.2.1 | |
| Restructuring - trade creditors (impact) | | 371(R)-372(L) | | | 1.2.2 | |
| Trade creditors - restructuring, impact on | | 371(R)-372(L) | | | 1.2.2 | |
| Landlords - restructuring, impact on | | 372(L) | | | 1.2.3 | |
| Restructuring - landlords (impact) | | 372(L) | | | 1.2.3 | |
| Regulatory agencies - restructuring, impact on | | 372(L) | | | 1.2.4 | |
| Restructuring - regulatory agencies (impact) | | 372(L) | | | 1.2.4 | |
| Restructuring - shareholders (impact) | | 372(L) | | | 1.2.5 | |
| Shareholders - restructuring, impact on | | 372(L) | | | 1.2.5 | |
| Employees/unions - restructuring, impact on | | 372(L-R) | | | 1.2.6 | |
| Restructuring - employees/ unions (impact) | | 372(L-R) | | | 1.2.6 | |
| Unions/employees - restructuring, impact on | | 372(L-R) | | | 1.2.6 | |
| Restructuring - Key considerations prior to restructuring | | 372(R)-373(L) | | | 1.3 | |
| Key considerations prior to restructuring | | 372(R)-373(L) | | | 1.3 | |
| Costs & funding considerations - restructuring | | 372(R) | | | 1.3 | |
| Debtor in possession financing (DIP) - restructuring | | 372(R) | | | 1.3 | |
| DIP financing - restructuring | | 372(R) | | | 1.3 | |
| Feasibility of a successful restructuring - restructuring | | 372(R) | | | 1.3 | |
| Timing considerations - restructuring | | 372(R) | | | 1.3 | |
| Viability of proposal or plan - restructuring | | 372(R) | | | 1.3 | |
| Communications Plan - restructuring | | 372(R)-373(L) | | | 1.3 | |
| Restructuring - communications plan (considerations prior to restructuring) | | 372(R)-373(L) | | | 1.3 | |
| Restructuring - considerations prior to restructuring | | 372(R)-373(L) | | | 1.3 | |
| Restructuring - costs & funding considerations (considerations prior to restructuring) | | 372(R) | | | 1.3 | |
| Restructuring - DIP financing (considerations prior to restructuring) | | 372(R) | | | 1.3 | |
| Restructuring - feasibility of a successful restructuring (considerations prior to restructuring) | | 372(R)-373(L) | | | 1.3 | |
| Restructuring - timing considerations (considerations prior to restructuring) | | 372(R) | | | 1.3 | |
| Restructuring - viability of proposal or plan (considerations prior to restructuring) | | 372(R) | | | 1.3 | |
| Basket compromise - restructuring | | 373(L-R) | | | 2 | |
| Cents on the dollar (compromising debt) - restructuring | | 373(L-R) | | | 2 | |
| Debt conversion - restructuring | | 373(L-R) | | | 2 | |
| Plan of compromise or arrangement (CCAA) - restructuring | | 373(L-R) | | | 2 | |
| Restructuring - basket compromise | | 373(L-R) | | | 2 | |
| Restructuring - cents on the dollar (compromising debt) | | 373(L-R) | | | 2 | |
| Restructuring - compromise or arrangement (BIA and CCAA) | | 373(L-R) | | | 2 | |
| Restructuring - debt conversion | | 373(L-R) | | | 2 | |
| Restructuring - plan of compromise or arrangement (CCAA) | | 373(L-R) | | | 2 | |
| BIA proposals or CCAA plans - compromising debt | | 373(L-R) | | | 2 | |
| CCAA plans - compromising debt | | 373(L-R) | | | 2 | |
| Compromises or arrangements under BIA proposals or CCAA plans | | 373(L-R) | | | 2 | |
| Compromising debt - BIA, CCAA - restructuring | | 373(L-R) | | | 2 | |
| Restructuring - CCAA plans | | 373(L-R) | | | 2 | |
| Restructuring - compromises or arrangements under BIA proposals or CCAA plans | | 373(L-R) | | | 2 | |
| Restructuring - Typical compromises or arrangements under BIA proposal or CCAA plans | | 373(L-R) | | | 2 | |
| Typical compromises or arrangements under BIA proposals or CCAA plans - restructuring | | 373(L-R) | | | 2 | |
| Restructuring - BIA - default on payment - BIA s.63 annulment and automatic bankruptcy | | 373(L-R) | | | 2 | |
| BIA - proposals - default on payment - BIA s.63 annulment and automatic bankruptcy | | 373(L-R) | | | 2 | |
| Restructuring - CCAA Plans - default on payment - no automatic bankruptcy | | 373(L-R) | | | 2 | |
| CCAA - plans - default on payment - no automatic bankruptcy | | 373(L-R) | | | 2 | |
| Restructuring - BIA proposals  SEE: BIA - Proposals under the BIA | | 373(L-R)  373(R) | | | 2  4 | |
| Restructuring - typical compromises or arrangements under BIA proposals or CCAA plans  SEE: BIA - Proposals under the BIA | | 373(L-R)  373(R) | | | 2  4 | |
| Private compromises and informal restructurings | | 373(R) | | | 3 | |
| Restructuring - Private compromises and informal restructurings | | 373(R) | | | 3 | |
| Restructuring - informal | | 373(R) | | | 3 | |
| Restructuring - private compromises | | 373(R) | | | 3 | |
| Restructuring - Informal restructuring - generally | | 373(R) | | | 3.1 | |
| Informal restructuring - generally | | 373(R) | | | 3.1 | |
| Informal restructuring - key weaknesses | | 373(R) | | | 3.2 | |
| Private compromises and informal restructurings - key weaknesses | | 373(R) | | | 3.2 | |
| Private reorganizations - weaknesses | | 373(R) | | | 3.2 | |
| Restructuring - informal - key weaknesses | | 373(R) | | | 3.2 | |
| Weaknesses - informal restructurings | | 373(R) | | | 3.2 | |
| BIA - proposals under the BIA  SEE: restructuring - BIA | | 373(R) | | | 4 | |
| Proposals - BIA | | 373(R) | | | 4 | |
| Restructuring - BIA - proposals under the BIA (corporate reorganization) | | 373(R) | | | 4 | |
| Restructuring - proposals - BIA | | 373(R) | | | 4 | |
| Restructuring - Consumer Proposals (Introduction) - BIA | | 373(R)-374(L) | | | 4.1 | |
| BIA - consumer proposals (Introduction) | | 373(R)-374(L) | | | 4.1 | |
| Consumer debtors - BIA - proposals - restructuring | | 373(R)-374(L)) | | | 4.1 | |
| Consumer proposals - BIA - restructuring | | 373(R)-374(L) | | | 4.1 | |
| Insolvent person - BIA - proposals | | 373(R)-374(L) | | | 4.1 | |
| BIA - proposals - who may make | | 374(L) | | | 4.2 | |
| Restructuring - BIA - proposals - who may make | | 374(L) | | | 4.2 | |
| BIA - proposals - equal treatment of creditors and secret deals | | 374(L) | | | 4.3 | |
| Restructuring - BIA - equal treatment of creditors and secret deals | | 374(L) | | | 4.3 | |
| Secret deals - restructuring - BIA proposals | | 374(L) | | | 4.3 | |
| Equal treatment of creditors - restructuring - BIA proposals | | 374(L) | | | 4.3 | |
| BIA - proposals - commencing the process - restructuring | | 374(L-R) | | | 4.4 | |
| Notice of intention - proposals - BIA | | 374(L-R) | | | 4.4 | |
| Proposals - BIA - commencing the proposal process | | 374(L-R) | | | 4.4 | |
| Restructuring - BIA proposals - commencing the proposal process | | 374(L-R) | | | 4.4 | |
| BIA - proposals - notice of intention - requirements | | 374(R) | | | 4.4.1 | |
| NOI - notice of intention - proposals - BIA  SEE: Restructuring - BIA | | 374(R) | | | 4.4.1 | |
| Notice of intention - requirements - BIA | | 374(R) | | | 4.4.1 | |
| Proposal - notice of Intention (NOI) - notice to creditors | | 374(R) | | | 4.4.1 | |
| Requirements - notice of intention requirements - BIA | | 374(R) | | | 4.4.1 | |
| Restructuring - BIA - notice of intention (NOI) | | 374(R) | | | 4.4.1 | |
| BIA - proposals - notice to creditors | | 374(R) | | | 4.4.2 | |
| Notice to creditors - requirements - BIA | | 374(R) | | | 4.4.2 | |
| Restructuring - BIA - notice to creditors | | 374(R) | | | 4.4.2 | |
| Notice of intention - filing time - BIA | | 374(R) | | | 4.4.3 | |
| BIA - proposals - notice of intention filing time | | 374(R) | | | 4.4.3 | |
| Restructuring - BIA - notice of intention filing time | | 374(R) | | | 4.4.3 | |
| BIA - proposals - cash flow statements & related reports, filing | | 374(R)-375(L) | | | 4.4.3 | |
| Cash-flow statement and related reports - BIA - requirement to file | | 374(R)-375(L) | | | 4.4.3 | |
| BIA - proposals - proposal trustees - filing | | 374(R)-375(L) | | | 4.4.3 | |
| Proposal trustees - filing - proposals - BIA | | 374(R)-375(L) | | | 4.4.3 | |
| Reports - restructuring - debtor’s duty to file | | 374(R)-375(L) | | | 4.4.3 | |
| BIA - proposals - reports - debtor’s duty to file | | 374(R)-375(L) | | | 4.4.3 | |
| Requirement to file cash flow statement and related reports - proposals - BIA | | 374(R)-375(L) | | | 4.4.3 | |
| Restructuring - BIA - requirement to file cash flow statement and reports | | 374(R)-375(L) | | | 4.4.3 | |
| BIA - proposals - failure to file, consequences | | 375(L) | | | 4.4.4 | |
| Cash-flow statement - failure to file - BIA | | 375(L) | | | 4.4.4 | |
| Restructuring - BIA - deemed bankruptcies | | 375(L) | | | 4.4.4 | |
| Restructuring - BIA - failure to file proposal, consequences | | 375(L) | | | 4.4.4 | |
| Restructuring - BIA - failure to file statements and reports | | 375(L) | | | 4.4.4 | |
| Restructuring – BIA - consequences of failure to file statements and related reports | | 375(L) | | | 4.4.4 | |
| Cash-flow statement - liability of proposal trustee | | 375(L-R) | | | 4.5 | |
| Proposal trustees - liability for reports - role and obligations | | 375(L-R) | | | 4.5 | |
| BIA - proposals - proposal trustee - role & obligations  SEE: BIA - proposal trustee’s duties and obligations | | 375(L-R)  379(L) | | | 4.5  4.11.1 | |
| Proposal trustees - role and obligations  SEE: BIA - proposal trustee’s duties and obligations | | 375(L-R)  379(L) | | | 4.5  4.11.1 | |
| Restructuring - BIA - proposal trustees - roles and obligations  SEE: BIA - proposal trustee’s duties and obligations | | 375(L-R)  379(L) | | | 4.5  4.11.1 | |
| Restructuring - BIA - roles and obligations of proposal trustees  SEE: BIA - proposal trustee’s duties and obligations | | 375(L-R)  379(L) | | | 4.5  4.11.1 | |
| Role and obligations of proposal trustees - BIA – proposals  SEE: BIA - proposal trustee’s duties and obligations | | 375(L-R)  379(L) | | | 4.5  4.11.1 | |
| BIA - proposals - timelines for filing proposal | | 375(R) | | | 4.6 | |
| Proposals - timelines for filing proposal - BIA | | 375(R) | | | 4.6 | |
| Restructuring - BIA - filing proposal timelines | | 375(R) | | | 4.6 | |
| Restructuring - BIA - timelines for filing proposal | | 375(R) | | | 4.6 | |
| Timelines for filing proposal - BIA - restructuring | | 375(R) | | | 4.6 | |
| BIA - proposals - 30-day period - timeline for filing | | 375(R) | | | 4.6.1 | |
| Restructuring - BIA - Initial 30-day period to file | | 375(R) | | | 4.6.1 | |
| BIA - proposals - extensions - timelines for filing | | 375(R) | | | 4.6.2 | |
| Restructuring - BIA - extensions - time for filing | | 375(R) | | | 4.6.2 | |
| Proposals - extensions - timelines for filing - BIA | | 375(R) | | | 4.6.2 | |
| Proposals - termination of time period for filing proposal - BIA | | 375(R)-376(L) | | | 4.6.3 | |
| BIA - proposals - termination of time period for filing proposal | | 375(R)-376(L) | | | 4.6.3 | |
| Termination of time period for filing proposal - BIA | | 375(R)-376(L) | | | 4.6.3 | |
| Restructuring - BIA - termination of time period for filing proposal | | 375(R)-376(L) | | | 4.6.3 | |
| Automatic stay of proceedings - BIA | | 376(L) | | | 4.7 | |
| BIA - automatic stay of proceedings | | 376(L) | | | 4.7 | |
| BIA - proposals - automatic stay of proceedings | | 376(L) | | | 4.7 | |
| Notice of intention - BIA - automatic stay of proceedings | | 376(L) | | | 4.7 | |
| Restructuring - BIA - automatic stay of proceedings | | 376(L) | | | 4.7 | |
| Restructuring - BIA - stay of proceedings | | 376(L) | | | 4.7 | |
| Secured creditors - automatic stay | | 376(L) | | | 4.7 | |
| Stay of proceedings - restructuring - BIA | | 376(L) | | | 4.7 | |
| Stay of proceedings, automatic - BIA | | 376(L) | | | 4.7 | |
| BIA - proposals - general - automatic stay of proceedings | | 376(L) | | | 4.7.1 | |
| Proposals - general - automatic stay of proceedings - BIA | | 376(L) | | | 4.7.1 | |
| Restructuring - BIA - general - automatic stay of proceedings | | 376(L) | | | 4.7.1 | |
| Application of stay to secured creditors - BIA | | 376(L) | | | 4.7.2 | |
| Notice of intention - automatic stay - application to secured creditors - BIA | | 376(L) | | | 4.7.2 | |
| Restructuring - BIA - application of stay to secured creditors | | 376(L) | | | 4.7.2 | |
| Secured creditors - application of stay - BIA | | 376(L) | | | 4.7.2 | |
| Stay of proceedings - application of stay to secured creditors - BIA | | 376(L) | | | 4.7.2 | |
| BIA - proposals - stay of proceedings - application to secured creditors | | 376(L) | | | 4.7.2 | |
| Restructuring - BIA - stay of proceedings - application to secured creditors | | 376(L) | | | 4.7.2 | |
| BIA - proposals - stay of proceedings - lifting stay by creditors | | 376(L) | | | 4.7.3 | |
| Restructuring - BIA - proposals - stay of proceedings - lifting stay by creditors | | 376(L) | | | 4.7.3 | |
| BIA - creditors - lifting of stay of proceedings | | 376(L) | | | 4.7.3 | |
| Creditors - lifting of stay of proceedings - BIA | | 376(L) | | | 4.7.3 | |
| Lifting of stay - creditors - BIA | | 376(L) | | | 4.7.3 | |
| Notice of intention - proposal - lifting stay by creditors | | 376(L) | | | 4.7.3 | |
| Stay of proceedings - leave to lift stay - BIA | | 376(L) | | | 4.7.3 | |
| Stay of proceedings - lifting of stay by creditors - BIA | | 376(L) | | | 4.7.3 | |
| Stay of proceedings - restructuring - lifting of stay | | 376(L) | | | 4.7.3 | |
| Application of stay against the crown - BIA | | 376(R) | | | 4.7.4 | |
| BIA - application of stay against the crown | | 376(R) | | | 4.7.4 | |
| BIA - proposals - application of stay against the crown | | 376(R) | | | 4.7.4 | |
| Crown - stay of proceedings against - BIA - restructuring | | 376(R) | | | 4.7.4 | |
| Notice of intention - proposals - BIA - stay against crown | | 376(R) | | | 4.7.4 | |
| Stay of proceedings - application against the Crown - restructuring - BIA | | 376(R) | | | 4.7.4 | |
| Restructuring - BIA - proposals - application of stay against the crown | | 376(R) | | | 4.7.4 | |
| Application of stay to regulatory bodies - BIA | | 376(R) | | | 4.7.5 | |
| BIA - proposals - application of stay to regulatory bodies | | 376(R) | | | 4.7.5 | |
| Regulatory bodies - stay of proceedings against - BIA - restructuring | | 376(R) | | | 4.7.5 | |
| Stay of proceedings - application to regulatory bodies - restructuring - BIA | | 376(R) | | | 4.7.5 | |
| Restructuring - BIA - proposals - application of stay to regulatory bodies | | 376(R) | | | 4.7.5 | |
| Application of stay to claims against directors - BIA | | 376(R)-377(L) | | | 4.7.6 | |
| BIA - application of stay to claims against directors | | 376(R)-377(L) | | | 4.7.6 | |
| Restructuring - BIA - application of stay to claims against directors | | 376(R)-377(L) | | | 4.7.6 | |
| Directors - stay of proceedings claims against - BIA | | 376(R)-377(L) | | | 4.7.6 | |
| Notice of intention - proposals - BIA - stay to claims against directors | | 376(R)-377(L) | | | 4.7.6 | |
| Proposals - application of stay - claims against directors | | 376(R)-377(L) | | | 4.7.6 | |
| Stay of proceedings - application of stay to directors - BIA | | 376(R)-377(L) | | | 4.7.6 | |
| Stay of proceedings - claims against directors - BIA | | 376(R)-377(L) | | | 4.7.6 | |
| BIA - stay against termination of agreements with debtor | | 377(L) | | | 4.7.7-4.7.7(a) | |
| Notice of intention - stay against termination of agreements with debtor | | 377(L) | | | 4.7.7-4.7.7(a) | |
| Stay against termination of agreements with debtor - BIA | | 377(L) | | | 4.7.7-4.7.7(a) | |
| Stay of proceedings - stay against termination of agreements with debtor - BIA | | 377(L) | | | 4.7.7-4.7.7(a) | |
| Restructuring - BIA - stay against termination of agreements with debtor | | 377(L) | | | 4.7.7-4.7.7(a) | |
| BIA - payment for goods and services - stay against termination of agreement with debtor | | 377(L-R) | | | 4.7.7(b) | |
| Payment for goods and services - immediate - BIA - stay of termination of agreement with debtor | | 377(L-R) | | | 4.7.7(b) | |
| Restructuring - BIA - payment for goods and services - stay of termination of agreement with debtor | | 377(L-R) | | | 4.7.7(b) | |
| EFCs (eligible financial contracts) - definition - BIA | | 377(R) | | | 4.7.7(c) | |
| Eligible financial contracts (EFCs) - definition - BIA | | 377(R) | | | 4.7.7(c) | |
| Stay against termination of agreements with debtors - eligible financial contracts - BIA - restructuring | | 377(R) | | | 4.7.7(c) | |
| BIA - Eligible financial contracts (EFCs) - stay against termination of contracts does not apply | | 377(R) | | | 4.7.7(c) | |
| Restructuring - BIA - Eligible financial contracts (EFCs) - stay against termination of contracts does not apply | | 377(R) | | | 4.7.7(c) | |
| Aircraft objects - BIA - exemption to stay of termination proceedings | | 377(R)-378(L) | | | 4.7.7(d) | |
| Stay against termination of agreements with debtors - aircraft objects - BIA - restructuring | | 377(R)-378(L) | | | 4.7.7(d) | |
| BIA - Stay against termination of agreements with debtors - aircraft objects | | 377(R)-378(L) | | | 4.7.7(d) | |
| Restructuring - BIA - Stay against termination of agreements with debtors - aircraft objects | | 377(R)-378(L) | | | 4.7.7(d) | |
| BIA - claims against directors | | 378(L) | | | 4.8 | |
| BIA - proposals - claims against directors | | 378(L) | | | 4.8 | |
| Claims against directors - BIA | | 378(L) | | | 4.8 | |
| Directors - claims against - BIA | | 378(L) | | | 4.8 | |
| Restructuring - BIA - claims against directors | | 378(L) | | | 4.8 | |
| BIA - proposals - disclaimer of commercial leases | | 378(L-R) | | | 4.9 | |
| Commercial leases - disclaimer of - BIA | | 378(L-R) | | | 4.9 | |
| Disclaimer of commercial leases - BIA | | 378(L-R) | | | 4.9 | |
| Disclaimer of commercial leases - BIA s 65.2 - test | | 378(L-R) | | | 4.9 | |
| Lease - restructuring - disclaimer of commercial leases | | 378(L-R) | | | 4.9 | |
| Restructuring - BIA - commercial leases | | 378(L-R) | | | 4.9 | |
| Restructuring - BIA - disclaimer of commercial leases | | 378(L-R) | | | 4.9 | |
| BIA - proposals - classification of creditors | | 378(R)-379(L) | | | 4.10 | |
| BIA - proposals - classification of creditors - commonality of interest | | 378(R)-379(L) | | | 4.10 | |
| Creditors - classification - restructuring | | 378(R)-379(L) | | | 4.10 | |
| Double majority - secured creditors - BIA - restructuring | | 378(R)-379(L) | | | 4.10 | |
| Restructuring - BIA - classification of creditors | | 378(R)-379(L) | | | 4.10 | |
| Creditors - classification - restructuring - commonality of interest | | 378(R)-379(L) | | | 4.10 | |
| BIA - proposals - creditors’ meetings | | 379(L) | | | 4.11 | |
| Creditors - meetings - BIA - restructuring | | 379(L) | | | 4.11 | |
| Restructuring - BIA - creditors’ meetings | | 379(L) | | | 4.11 | |
| Voting letter - creditors’ meetings - proposal under BIA | | 379(L) | | | 4.11 | |
| BIA - proposals - proposal trustee’s duties and obligations | | 379(L) | | | 4.11.1 | |
| Creditors meeting - proposal trustee’s duties and obligations | | 379(L) | | | 4.11.1 | |
| Proposal trustees - duties and obligations - creditor’s’ meeting - BIA | | 379(L) | | | 4.11.1 | |
| Restructuring - BIA - proposals - proposal trustee’s duties and obligations | | 379(L) | | | 4.11.1 | |
| BIA - proposals - administration of creditors’ meetings | | 379(L) | | | 4.11.2 | |
| Administration of creditors’ meetings - BIA | | 379(L) | | | 4.11.2 | |
| Creditors meeting - administration - BIA | | 379(L) | | | 4.11.2 | |
| Restructuring - BIA - proposals - administration of creditors’ meetings | | 379(L) | | | 4.11.2 | |
| Provable claims - creditor’s meetings - BIA | | 379(L) | | | 4.11.2(a) | |
| Restructuring - BIA - creditors’ meetings - provable claims | | 379(L) | | | 4.11.2(a) | |
| BIA - proposals - creditors’ meetings - provable claims | | 379(L) | | | 4.11.2(a) | |
| Proposal trustee - review of debtor’s financial affairs - creditors’ meetings - BIA | | 379(L) | | | 4.11.2(b) | |
| Restructuring - BIA - creditors’ meetings - review of debtor’s financial affairs by proposal trustee | | 379(L) | | | 4.11.2(b) | |
| Review of debtor’s financial affairs - creditors’ meetings - BIA | | 379(L) | | | 4.11.2(b) | |
| BIA - proposal - creditors’ meetings - review of debtor’s financial affairs by proposal trustee | | 379(L) | | | 4.11.2(b) | |
| BIA - Adjournment of creditors’ meetings - proposals | | 379(L) | | | 4.11.2(c) | |
| BIA - Creditors’ meetings - Adjournment of creditors’ meetings - proposals | | 379(L) | | | 4.11.2(c) | |
| Adjournment of creditors’ meetings - proposals - BIA | | 379(L) | | | 4.11.2(c) | |
| Restructuring - BIA - Adjournment of creditor’s meetings | | 379(L) | | | 4.11.2(c) | |
| Creditors meeting - adjournment - BIA | | 379(L) | | | 4.11; 4.11.2(c) | |
| BIA - required creditor approval | | 379(L-R) | | | 4.12 | |
| BIA - proposals - required creditor approval | | 379(L-R) | | | 4.12 | |
| Creditor approval - BIA | | 379(L-R) | | | 4.12 | |
| Proposal - BIA - required creditor approval | | 379(L-R) | | | 4.12 | |
| Restructuring - BIA - creditor approval | | 379(L-R) | | | 4.12 | |
| Amendments or revisions - proposals - BIA | | 379(R) | | | 4.13 | |
| BIA - proposals - revisions or amendments to a proposal | | 379(R) | | | 4.13 | |
| Proposal - BIA - amendments or revisions | | 379(R) | | | 4.13 | |
| Restructuring - BIA - revisions or amendments to a proposal | | 379(R) | | | 4.13 | |
| Revisions or amendments - proposals - BIA | | 379(R) | | | 4.13 | |
| Court approval of proposal - CCAA | | 379(R)-380(L) | | | 4.14 | |
| BIA - proposals - court approval | | 379(R)-380(L) | | | 4.14 | |
| Restructuring - BIA - court approval | | 379(R)-380(L) | | | 4.14 | |
| Court approval - proposal - BIA - refusal by court | | 379(R)-380(L) | | | 4.14 | |
| BIA - proposals - required statutory terms | | 380(L-R) | | | 4.15 | |
| Proposals - BIA - required statutory terms | | 380(L-R) | | | 4.15 | |
| Required statutory terms - proposals - BIA | | 380(L-R) | | | 4.15 | |
| Restructuring - BIA - proposals - required statutory terms | | 380(L-R) | | | 4.15 | |
| Statutory terms - proposals - BIA | | 380(L-R) | | | 4.15 | |
| Approved proposal - effect - BIA | | 380(R) | | | 4.16 | |
| BIA - proposals - effect of approved proposal | | 380(R) | | | 4.16 | |
| Creditor approval - proposals - BIA | | 380(R) | | | 4.16 | |
| Effect of approved proposal - proposals - BIA | | 380(R) | | | 4.16 | |
| Proposal - effect of approved proposal - BIA | | 380(R) | | | 4.16 | |
| Restructuring - BIA - effect of an approved proposal | | 380(R) | | | 4.16 | |
| BIA - Approved proposal - binding on all creditors in the class | | 380(R)-381(L) | | | 4.16.1 | |
| Approved proposal - binding on all creditors in the class - BIA | | 380(R)-381(L) | | | 4.16.1 | |
| Proposal - effect of approved proposal - binding on all creditors in the class | | 380(R)-381(L) | | | 4.16.1 | |
| BIA - proposal - approved - binding on all creditors in the class | | 380(R)-381(L) | | | 4.16.1 | |
| Restructuring - BIA - Approved proposal - binding on all creditors in the class | | 380(R)-381(L) | | | 4.16.1 | |
| Approved proposal - release of pre-filing claims - BIA | | 381(L) | | | 4.16.2 | |
| Proposal - effect of approved proposal - release of pre-filing claims | | 381(L) | | | 4.16.2 | |
| Release of pre-filing claims - approved proposal - BIA | | 381(L) | | | 4.16.2 | |
| BIA - proposal - Release of pre-filing claims - approved proposal | | 381(L) | | | 4.16.2 | |
| Approved proposal - claims not released in a proposal - BIA | | 381(L) | | | 4.16.3 | |
| BIA - proposal - Approved proposal - claims not released in a proposal | | 381(L) | | | 4.16.3 | |
| Claims not released in proposal - approved proposal - BIA | | 381(L) | | | 4.16.3 | |
| Proposal - effect of approved proposal - claims not released in proposal | | 381(L) | | | 4.16.3 | |
| BIA - proposal - Undisclosed creditors - effect of approved proposal | | 381(L) | | | 4.16.4 | |
| Approved proposal - undisclosed creditors - BIA | | 381(L) | | | 4.16.4 | |
| Proposal - effect of approved proposal - undisclosed creditors | | 381(L) | | | 4.16.4 | |
| Undisclosed creditors - effect of approved proposal - BIA | | 381(L) | | | 4.16.4 | |
| Annulment - approved proposal - BIA | | 381(L) | | | 4.17 | |
| Approved proposal - annulment of - BIA | | 381(L) | | | 4.17 | |
| BIA - proposals - annulment of approved proposal | | 381(L) | | | 4.17 | |
| Proposal - annulment of approved proposal - BIA | | 381(L) | | | 4.17 | |
| Restructuring - BIA - annulment of approved proposal | | 381(L) | | | 4.17 | |
| BIA - proposals - advantages and disadvantages | | 381(L-R) | | | 4.18 | |
| CCAA - advantages and disadvantages (versus BIA) | | 381(L-R) | | | 4.18 | |
| Proposal - advantages and disadvantages - BIA | | 381(L-R) | | | 4.18 | |
| Restructuring - BIA - advantages and disadvantages | | 381(L-R) | | | 4.18 | |
| Proposal - BIA - advantages | | 381(L-R) | | | 4.18.1 | |
| BIA - proposal - advantages | | 381(L-R) | | | 4.18.1 | |
| Proposal - BIA - disadvantages | | 381(R) | | | 4.18.2 | |
| BIA - proposal - disadvantages | | 381(R) | | | 4.18.2 | |
| CCAA (Companies' Creditors Arrangement Act) -  SEE: Restructuring - CCAA  SEE: CCAA | | 381(R) | | | 5 | |
| Companies' Creditors Arrangement Act -  SEE: Restructuring - CCAA  SEE: CCAA | | 381(R) | | | 5 | |
| CCAA - general - s.11 court has broad jurisdiction | | 381(R) | | | 5.1 | |
| Restructuring - CCAA - general - s.11 court has broad jurisdiction | | 381(R) | | | 5.1 | |
| CCAA - who may use the CCAA | | 381(R)-382(L) | | | 5.2 | |
| Restructuring - CCAA - who may use the CCAA | | 381(R)-382(L) | | | 5.2 | |
| Creditor-sponsored plans - CCAA - restructuring | | 382(L) | | | 5.2 | |
| CCAA - Creditor-sponsored plans - restructuring | | 382(L) | | | 5.2 | |
| CCAA - debtor company - definition | | 382(L) | | | 5.2.1(a) | |
| Debtor company - CCAA - Restructuring | | 382(L) | | | 5.2.1(a) | |
| Restructuring - CCAA - debtor company definition | | 382(L) | | | 5.2.1(a) | |
| Company (definition) - CCAA - restructuring | | 382(L) | | | 5.2.1(b) | |
| Restructuring - CCAA - company, definition | | 382(L) | | | 5.2.1(b) | |
| CCAA - insolvent/bankrupt test | | 382(R) | | | 5.2.1(c) | |
| Restructuring - CCAA - insolvent/bankrupt test | | 382(R) | | | 5.2.1(c) | |
| CCAA - $5 million debt threshold | | 382(R) | | | 5.2.1(d) | |
| Restructuring - CCAA - debt threshold $5 million | | 382(R) | | | 5.2.1(d) | |
| Affiliated debtors - CCAA - restructuring | | 382(R) | | | 5.2.2 | |
| CCAA - affiliated debtors | | 382(R) | | | 5.2.2 | |
| Restructuring - CCAA - affiliated debtors | | 382(R) | | | 5.2.2 | |
| CCAA - commencing the CCAA process | | 382(R) | | | 5.3 | |
| Restructuring - CCAA - commencing CCAA process | | 382(R) | | | 5.3 | |
| CCAA - process - jurisdiction | | 382(R)-383(L) | | | 5.3.1 | |
| Jurisdiction - CCAA proceedings | | 382(R)-383(L) | | | 5.3.1 | |
| Restructuring - CCAA - jurisdiction | | 382(R)-383(L) | | | 5.3.1 | |
| Restructuring under the CCAA - commencing the CCAA process - jurisdiction | | 382(R)-383(L) | | | 5.3.1 | |
| CCAA - process - initial application | | 383(L) | | | 5.3.2 | |
| Initial application - CCAA proceedings - restructuring | | 383(L) | | | 5.3.2 | |
| Restructuring - CCAA - initial application | | 383(L) | | | 5.3.2 | |
| CCAA - process - commercial list (Toronto) | | 383(L) | | | 5.3.2 | |
| Commercial List (Toronto) - CCAA proceedings | | 383(L) | | | 5.3.2 | |
| Notice of application - CCAA | | 383(L) | | | 5.3.2 | |
| CCAA - initial order - comeback clause | | 383(L-R) | | | 5.3.3 | |
| CCAA - initial order (standard form template CCAA order) | | 383(L-R) | | | 5.3.3 | |
| Initial order - CCAA - restructuring | | 383(L-R) | | | 5.3.3 | |
| Restructuring - CCAA - initial order (standard form template order) | | 383(L-R) | | | 5.3.3 | |
| Standard form template CCAA orders - CCAA | | 383(L-R) | | | 5.3.3 | |
| Re Indalex - CCAA - notice to beneficiaries | | 383(L-R) | | | 5.3.3 | |
| CCAA - initial order - role of the monitor | | 383(R)-384(L) | | | 5.3.4 | |
| CCAA - monitor - role of monitor | | 383(R)-384(L) | | | 5.3.4 | |
| Liability - monitor - CCAA | | 383(R)-384(L) | | | 5.3.4 | |
| Monitor - CCAA | | 383(R)-384(L) | | | 5.3.4 | |
| Monitor liability - CCAA | | 383(R)-384(L) | | | 5.3.4 | |
| Restructuring - CCAA - monitor (role) | | 383(R)-384(L) | | | 5.3.4 | |
| Restructuring - CCAA - role of the monitor | | 383(R)-384(L) | | | 5.3.4 | |
| Role of the monitor - CCAA - process | | 383(R)-384(L) | | | 5.3.4 | |
| CCAA - stay of proceedings (court-ordered) | | 384(L-R) | | | 5.4-5.4.1 | |
| Restructuring - CCAA - court-ordered stay of proceedings | | 384(L-R) | | | 5.4-5.4.1 | |
| Restructuring - CCAA - stay of proceedings - generally | | 384(L-R) | | | 5.4-5.4.1 | |
| Stay of proceedings - court-ordered - CCAA | | 384(L-R) | | | 5.4-5.4.1 | |
| Initial order - stay of proceedings - CCAA | | 384(L-R) | | | 5.4-5.4.1 | |
| Stay of proceedings - CCAA - BIA proceedings | | 384(L-R) | | | 5.4-5.4.1 | |
| CCAA - stay of proceedings - duration | | 384(R) | | | 5.4.2 | |
| CCAA - duration of stay of proceedings | | 384(R) | | | 5.4.2 | |
| Duration - stay of proceedings - CCAA | | 384(R) | | | 5.4.2 | |
| Restructuring - CCAA - duration of stay of proceedings | | 384(R) | | | 5.4.2 | |
| Restructuring - CCAA - stay of proceedings - duration | | 384(R) | | | 5.4.2 | |
| Stay of proceedings - duration - CCAA | | 384(R) | | | 5.4.2 | |
| CCAA - stay of proceedings - test for granting and extending | | 384(R) | | | 5.4.3 | |
| Restructuring - CCAA - stay of proceedings - test for granting / extending stay | | 384(R) | | | 5.4.3 | |
| Stay of proceedings - extension - CCAA | | 384(R) | | | 5.4.3 | |
| Stay or proceedings - CCAA - test for granting and extending stay | | 384(R) | | | 5.4.3 | |
| Test for granting or extending stay - CCAA | | 384(R) | | | 5.4.3 | |
| CCAA - stay against claims against directors | | 384(R) | | | 5.4.4 | |
| Directors - stay of proceedings against - CCAA | | 384(R) | | | 5.4.4 | |
| Restructuring - CCAA - stay of proceedings - claims against directors | | 384(R) | | | 5.4.4 | |
| Restructuring - CCAA - stay against claims against directors | | 384(R) | | | 5.4.4 | |
| Stay of proceedings - CCAA - claims against directors | | 384(R) | | | 5.4.4 | |
| Claims against directors - stay of - CCAA | | 384(R) | | | 5.4.4 | |
| CCAA - stay of proceedings - government claims | | 384(R)-385(L) | | | 5.4.5 | |
| CCAA - government claims - stay of | | 384(R)-385(L) | | | 5.4.5 | |
| Government claims - stay of proceedings - CCAA | | 384(R)-385(L) | | | 5.4.5 | |
| Restructuring - CCAA - government claims - stay of | | 384(R)-385(L) | | | 5.4.5 | |
| Restructuring - CCAA - stay of proceedings - government claims | | 384(R)-385(L) | | | 5.4.5 | |
| Stay of proceedings - CCAA - government claims | | 384(R)-385(L) | | | 5.4.5 | |
| CCAA - stay of proceedings - immediate payment for goods and services | | 385(L) | | | 5.4.6 | |
| Immediate payment for goods and services - CCAA - stay of proceedings | | 385(L) | | | 5.4.6 | |
| Restructuring - CCAA - stay of proceedings - immediate payment for goods and services | | 385(L) | | | 5.4.6 | |
| Restructuring - CCAA - stay of proceedings - payment for goods and services | | 385(L) | | | 5.4.6 | |
| Stay of proceedings - CCAA - immediate payment for goods and services | | 385(L) | | | 5.4.6 | |
| CCAA - stay of proceedings - eligible financial contracts | | 385(L) | | | 5.4.7 | |
| Eligible financial contracts - CCAA - stay of proceedings | | 385(L) | | | 5.4.7 | |
| Restructuring - CCAA - stay of proceedings - eligible financial contracts (EFCs) | | 385(L) | | | 5.4.7 | |
| Stay of proceedings - CCAA - eligible financial contracts | | 385(L) | | | 5.4.7 | |
| CCAA - stay of proceedings - guarantees and letters of credit | | 385(L) | | | 5.4.8 | |
| Guarantees and letters of credit - CCAA - stay of proceedings | | 385(L) | | | 5.4.8 | |
| Letters of credit - CCAA - stay of proceedings | | 385(L) | | | 5.4.8 | |
| Restructuring - CCAA - stay of proceedings - guarantees and letters of credit | | 385(L) | | | 5.4.8 | |
| Stay of proceedings - CCAA - guarantees and letters of credits | | 385(L) | | | 5.4.8 | |
| CCAA - stay of proceedings - regulatory matters | | 385(L-R) | | | 5.4.9 | |
| Regulatory matters - CCAA - stay of proceedings | | 385(L-R) | | | 5.4.9 | |
| Restructuring - CCAA - stay of proceedings - regulatory matters | | 385(L-R) | | | 5.4.9 | |
| Stay of proceedings - CCAA - regulatory matters affecting life, health and safety | | 385(L-R) | | | 5.4.9 | |
| Aircraft objects - CCAA - stay of proceedings | | 385(R) | | | 5.4.10 | |
| Restructuring - CCAA - stay of proceedings - aircraft objects | | 385(R) | | | 5.4.10 | |
| Stay of proceedings - CCAA - Aircraft objects (CCAA) | | 385(R) | | | 5.4.10 | |
| CCAA - stay of proceedings - Aircraft objects | | 385(R) | | | 5.4.10 | |
| CCAA - stay of proceedings - lifting of stay by creditors | | 385(R) | | | 5.4.11 | |
| Lifting of stay by creditors - CCAA - stay of proceedings | | 385(R) | | | 5.4.11 | |
| Restructuring - CCAA - stay of proceedings - lifting of stay by creditors | | 385(R) | | | 5.4.11 | |
| Stay of proceedings - CCAA - lifting of stay | | 385(R) | | | 5.4.11 | |
| CCAA - court-ordered charges | | 385(R)-386(L) | | | 5.5 | |
| Court-ordered charges - CCAA | | 385(R)-386(L) | | | 5.5 | |
| Restructuring - CCAA - court-ordered charges | | 385(R)-386(L) | | | 5.5 | |
| Restructuring - CCAA - court-ordered charges - DIP financing charge s.11.2 | | 385(R) | | | 5.5 | |
| CCAA - court-ordered charges - DIP financing charge s.11.2 | | 385(R) | | | 5.5 | |
| Restructuring - CCAA - court-ordered charges - administrative charge s.11.52 | | 385(R) | | | 5.5 | |
| CCAA - court-ordered charges - administrative charge s.11.52 | | 385(R) | | | 5.5 | |
| Restructuring - CCAA - court-ordered charges - directors’ charge s.11.51 | | 385(R) | | | 5.5 | |
| CCAA - court-ordered charges - directors’ charge s.11.51 | | 385(R) | | | 5.5 | |
| Restructuring - CCAA - court-ordered charges - critical supplier charge s.11.4 | | 386(L) | | | 5.5 | |
| CCAA - court-ordered charges - critical supplier s.11.4 | | 386(L) | | | 5.5 | |
| CCAA - compromises against directors | | 386(L) | | | 5.6 | |
| Compromise of claims - directors - CCAA | | 386(L) | | | 5.6 | |
| Directors - compromise of claims - CCAA | | 386(L) | | | 5.6 | |
| Restructuring - CCAA - compromise against directors | | 386(L) | | | 5.6 | |
| Restructuring - CCAA - compromise of claims | | 386(L-R) | | | 5.6-5.7 | |
| Restructuring - CCAA - compromise against 3rd parties | | 386(L-R) | | | 5.7 | |
| CCAA - compromises against 3rd parties | | 386(L-R) | | | 5.7 | |
| Third parties - compromise of claims - CCAA | | 386(L-R) | | | 5.7 | |
| CCAA - classification of creditors | | 386(R) | | | 5.8 | |
| Classification of creditors - CCAA | | 386(R) | | | 5.8 | |
| Creditors - classification - CCAA | | 386(R) | | | 5.8 | |
| Restructuring - CCAA - classification of creditors | | 386(R) | | | 5.8 | |
| CCAA - classification of creditors - Equity claim creditors s.22.1 - must be in their own class unless court allows | | 386(R) | | | 5.8 | |
| Restructuring - CCAA - classification of creditors - Equity claim creditors s.22.1 - must be in their own class unless court allows | | 386(R) | | | 5.8 | |
| CCAA - creditors’ meeting | | 386(R)-387(L) | | | 5.9 | |
| Creditors meeting - CCAA - application to court | | 386(R)-387(L) | | | 5.9 | |
| Creditors meeting - CCAA reorganization | | 386(R)-387(L) | | | 5.9 | |
| Restructuring - CCAA - creditors’ meeting | | 386(R)-387(L) | | | 5.9 | |
| CCAA - creditor approval s.6(1) | | 387(L) | | | 5.10 | |
| Creditor approval - plan - CCAA | | 387(L) | | | 5.10 | |
| Double majority - creditor approval - CCAA | | 387(L) | | | 5.10 | |
| Plan - CCAA - creditor approval | | 387(L) | | | 5.10 | |
| Plan - creditor approval - CCAA s.6(1) | | 387(L) | | | 5.10 | |
| Restructuring - CCAA - creditor approval s.6(1) | | 387(L) | | | 5.10 | |
| CCAA - related creditors s.22(3) - may vote against but not for plan of arrangement | | 387(L) | | | 5.10 | |
| Restructuring - CCAA - related creditors s.22(3) - may vote against but not for plan of arrangement | | 387(L) | | | 5.10 | |
| CCAA - equity claimants may not vote for plan of arrangement unless court approves s.22.1 | | 387(L) | | | 5.10 | |
| Restructuring - CCAA - equity claimants may not vote for plan of arrangement unless court approves s.22.1 | | 387(L) | | | 5.10 | |
| Court approval - plan - CCAA | | 387(L) | | | 5.11 | |
| CCAA - Court approval of plan | | 387(L) | | | 5.11 | |
| Plan - CCAA - court approval | | 387(L) | | | 5.11 | |
| Restructuring - CCAA - court approval of plan | | 387(L) | | | 5.11 | |
| CCAA - court approval of plan | | 387(L) | | | 5.11.1 | |
| Restructuring - CCAA - court approval of plan | | 387(L) | | | 5.11.1 | |
| CCAA - court approval - common law test for court sanction | | 387(R) | | | 5.11.2 | |
| Court sanction - common law test - CCAA | | 387(R) | | | 5.11.2 | |
| Plan - CCAA - court approval - test for court sanction | | 387(R) | | | 5.11.2 | |
| Restructuring - CCAA - court approval - common law test for court sanction | | 387(R) | | | 5.11.2 | |
| Test for court sanction - CCAA | | 387(R) | | | 5.11.2 | |
| CCAA - court approval - terms authorized by CCAA | | 387(R)-388(L) | | | 5.11.2(a) | |
| Restructuring - CCAA - court approval - test, terms of plan are authorized by CCAA | | 387(R)-388(L) | | | 5.11.2(a) | |
| CCAA - court approval - fair and reasonable | | 388(L) | | | 5.11.2(b) | |
| Plan - CCAA - fair and reasonable test | | 388(L) | | | 5.11.2(b) | |
| Restructuring - CCAA - court approval - test, fair and reasonable | | 388(L) | | | 5.11.2(b) | |
| Amendments or modifications - CCAA - plan | | 388(L) | | | 5.12 | |
| CCAA - amendments or modifications to plan | | 388(L) | | | 5.12 | |
| Plan - CCAA - amendments or modifications | | 388(L) | | | 5.12 | |
| Restructuring - CCAA - amendments or modifications | | 388(L) | | | 5.12 | |
| CCAA - effect of a plan | | 388(L) | | | 5.13 | |
| Plan - CCAA - effect | | 388(L) | | | 5.13 | |
| Restructuring - CCAA - effect of a plan | | 388(L) | | | 5.13 | |
| CCAA - plan - binding on the crown | | 388(R) | | | 5.14 | |
| Plan - CCAA - effect on Crown | | 388(R) | | | 5.14 | |
| Restructuring - CCAA - binding on the crown | | 388(R) | | | 5.14 | |
| CCAA - recognition of international insolvency proceedings | | 388(R)-389(L) | | | 5.15 | |
| Insolvency - international proceedings - CCAA | | 388(R)-389(L) | | | 5.15 | |
| International insolvency - CCAA | | 388(R)-389(L) | | | 5.15 | |
| Recognition of international insolvency proceedings - CCAA | | 388(R)-389(L) | | | 5.15 | |
| Restructuring - CCAA - international insolvency - recognition of proceedings) | | 388(R)-389(L) | | | 5.15 | |
| Restructuring - CCAA - recognition of international insolvency proceedings | | 388(R)-389(L) | | | 5.15 | |
| Centre of main interests (COMI) - international insolvency proceedings - CCAA | | 388(R)-389(L) | | | 5.15 | |
| Foreign main proceeding/ foreign non-main proceeding - international insolvency proceedings - CCAA | | 388(R)-389(L) | | | 5.15 | |
| Restructuring - CCAA - advantages / disadvantages | | 389(L-R) | | | 5.16 | |
| CCAA - Plan - advantages | | 389(L-R) | | | 5.16.1 | |
| CCAA - Plan - disadvantages | | 389(R) | | | 5.16.2 | |
| CCAA - conversion of proceedings - BIA and CCAA | | 389(R) | | | 5.17 | |
| Conversion of proceedings - BIA and CCAA | | 389(R) | | | 5.17 | |
| Restructuring - CCAA - conversion of proceedings - BIA and CCAA | | 389(R) | | | 5.17 | |
| Purchase and sale of a business SEE: Purchase and sale | | 391(L-R)-421(L-R) | | | 1 | |
| Purchase and sale - introduction | | 391(L-R) | | | 1 | |
| Purchase and sale - records searches | | 391(L-R) | | | 1 | |
| Records searches - purchase and sale | | 391(L-R) | | | 1 | |
| Letters of intent - purchase and sale | | 391(R) | | | 2 | |
| Purchase and sale - letters of intent | | 391(R) | | | 2 | |
| Assets vs. shares - purchase and sale | | 391(R) | | | 3 | |
| Purchase and sale - assets vs. shares | | 391(R) | | | 3 | |
| Purchase and sale - shares vs. assets - advantages/disadvantages | | 391(R) | | | 3 | |
| Shares vs. assets - purchase and sale - advantages/disadvantages | | 391(R) | | | 3 | |
| Assets vs. shares - corporate considerations - purchase and sale | | 391(R) | | | 3.1 | |
| Purchase and sale - assets vs. shares - corporate considerations of assets versus shares | | 391(R) | | | 3.1 | |
| Purchase and sale - corporate considerations - assets vs shares | | 391(R) | | | 3.1 | |
| Asset transaction - choice of assets/liabilities - corporate considerations - purchase and sale | | 391(R)-392(L) | | | 3.1.1 | |
| Share acquisition - choice of assets/liabilities - corporate considerations - purchase and sale | | 391(R)-392(L) | | | 3.1.1 | |
| Purchase and sale - assets vs shares - choice of assets/liabilities | | 391(R)-392(L) | | | 3.1.1 | |
| Purchase and sale - assets vs. shares - corporate considerations - choice of assets/liabilities | | 391(R)-392(L) | | | 3.1.1 | |
| Shares or assets - choice of assets/liabilities - purchase and sale | | 391(R)-392(L) | | | 3.1.1 | |
| Capital gains exemption (vendor) - share transaction - purchase and sale | | 391(R)-392(L) | | | 3.1.1 | |
| Purchase and sale - assets vs shares - simplicity - of share v asset transaction | | 392(L) | | | 3.1.2 | |
| Purchase and sale - assets vs. shares - corporate considerations - simplicity - of share vs asset transaction | | 392(L) | | | 3.1.2 | |
| Simplicity - assets vs shares - corporate considerations - purchase and sale | | 392(L) | | | 3.1.2 | |
| Asset transaction - corporate considerations - purchase and sale - Bulk Sales Act - must comply with BSA | | 392(L) | | | 3.1.3 | |
| Bulk Sales Act - asset transaction - assets vs. shares - purchase and sale | | 392(L) | | | 3.1.3 | |
| Purchase and sale - assets vs. shares - corporate considerations - Bulk Sales Act | | 392(L) | | | 3.1.3 | |
| Employees - purchase and sale - corporate considerations | | 392(L) | | | 3.1.4 | |
| Purchase and sale - assets vs. shares - corporate considerations - employees | | 392(L) | | | 3.1.4 | |
| Purchase and sale - assets vs. shares - employees | | 392(L) | | | 3.1.4 | |
| Purchase and sale - assets vs. shares - third party consents | | 392(L-R) | | | 3.1.5 | |
| Purchase and sale - assets vs. shares - corporate considerations - third party consents | | 392(L-R) | | | 3.1.5 | |
| Third party consent - assets vs. shares - purchase and sale | | 392(L-R) | | | 3.1.5 | |
| Corporate structure - assets vs. shares - purchase and sale | | 392(R) | | | 3.1.6 | |
| Purchase and sale - assets vs. shares - corporate considerations - corporate structure of the business | | 392(R) | | | 3.1.6 | |
| Segregated divisions - assets vs. shares - purchase and sale | | 392(R) | | | 3.1.6 | |
| Pension and benefit plans - corporate considerations - purchase and sale | | 392(R) | | | 3.1.7 | |
| Purchase and sale - assets vs. shares - pension and benefit plans | | 392(R) | | | 3.1.7 | |
| Purchase and sale - assets vs. shares - corporate considerations - pension and benefit plans | | 392(R) | | | 3.1.7 | |
| Assets vs. shares - tax considerations - preferences | | 392(R) | | | 3.2 | |
| Income tax - assets vs. shares - tax considerations - purchase and sale | | 392(R) | | | 3.2 | |
| Purchase and sale - assets vs. shares - tax considerations of purchasing assets versus shares | | 392(R) | | | 3.2 | |
| Purchase and sale - assets vs. shares - tax considerations | | 392(R) | | | 3.2 | |
| Purchase and sale - assets vs. shares - tax considerations - general preferences | | 392(R)-393(L) | | | 3.2.1 | |
| Tax considerations - assets vs. shares - purchase and sale | | 392(R)-393(L) | | | 3.2.1 | |
| Purchase and sale - assets vs. shares - tax considerations - vendor’s preference - share sale | | 393(L) | | | 3.2.2 | |
| Tax considerations - vendor’s preference - share sale - purchase and sale | | 393(L) | | | 3.2.2 | |
| Share sale - vendor’s preference - assets vs. shares - purchase and sale | | 393(L) | | | 3.2.2 | |
| Vendor’s preference - share sale - tax considerations - purchase and sale | | 393(L) | | | 3.2.2 | |
| Capital gain - share sale - tax considerations - purchase and sale | | 393(L) | | | 3.2.2(a) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor’s preference - share sale - capital gain | | 393(L) | | | 3.2.2(a) | |
| Vendor’s preference - Share sale - vendor’s capital gain - purchase and sale | | 393(L) | | | 3.2.2(a) | |
| Share sale - vendor’s preference - capital gain - purchase and sale | | 393(L) | | | 3.2.2(a) | |
| Share sale - one level of tax - assets vs. shares - purchase and sale | | 393(L-R) | | | 3.2.2(b) | |
| Vendor’s preference - Share sale - one level of tax - assets vs. shares - purchase and sale | | 393(L-R) | | | 3.2.2(b) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor’s preference - share sale - one level of tax | | 393(L-R) | | | 3.2.2(b) | |
| Purchaser’s preference - Asset purchase - assets vs. shares - purchase and sale | | 393(R) | | | 3.2.3 | |
| Asset purchase - purchaser’s preference - assets vs. shares - purchase and sale | | 393(R) | | | 3.2.3 | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser’s preference - asset purchase | | 393(R) | | | 3.2.3 | |
| Tax considerations - purchaser's preference - asset purchase | | 393(R) | | | 3.2.3 | |
| Increased tax cost - purchaser’s preference - asset purchase - assets vs. shares - purchase and sale | | 393(R) | | | 3.2.3(a) | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser’s preference - asset purchase - increased tax cost | | 393(R) | | | 3.2.3(a) | |
| Tax deductions - asset purchase - increased tax cost - purchase and sale | | 393(R) | | | 3.2.3(a) | |
| Sale preferences - tax considerations - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4 | |
| Purchase and sale - assets vs. shares - tax considerations - why preferences change | | 394(L) | | | 3.2.4 | |
| Assets vs. shares - sale preferences - vendor and purchaser - why preferences change | | 394(L) | | | 3.2.4 | |
| Vendor may prefer asset sale - Purchase and sale - assets vs. shares - tax considerations | | 394(L) | | | 3.2.4(a) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor may prefer asset sale | | 394(L) | | | 3.2.4(a) | |
| Availability of losses - vendor may prefer asset sale - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4(a)(i) | |
| Loss carryforwards - asset sale - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4(a)(i) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor may prefer asset sale - availability of losses | | 394(L) | | | 3.2.4(a)(i) | |
| Vendor may prefer asset sale - assets vs. shares - availability of loss - purchase and sale | | 394(L) | | | 3.2.4(a)(i) | |
| Low tax rate (CCPCs) - vendor may prefer asset sale - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4(a)(ii) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor may prefer asset sale - low tax rate | | 394(L) | | | 3.2.4(a)(ii) | |
| Vendor may prefer asset sale - assets vs. shares - low tax rate (CCPCs) - purchase and sale | | 394(L) | | | 3.2.4(a)(ii) | |
| Purchase and sale - assets vs. shares - tax considerations - vendor may prefer asset sale - tax cost of assets exceeds purchase price of shares | | 394(L) | | | 3.2.4(a)(iii) | |
| Tax cost of assets exceeds purchase price of shares - vendor may prefer asset sale - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4(a)(iii) | |
| Vendor may prefer asset sale - assets vs. shares - tax cost of assets exceeds purchase price of shares- purchase and sale | | 394(L) | | | 3.2.4(a)(iii) | |
| Purchase and sale - assets vs. shares - vendor may prefer asset sale - sale of division | | 394(L) | | | 3.2.4(a)(iv) | |
| Sale of division - vendor may prefer asset sale - assets vs. shares - purchase and sale | | 394(L) | | | 3.2.4(a)(iv) | |
| Vendor may prefer asset sale - assets vs. shares - sale of division - purchase and sale | | 394(L) | | | 3.2.4(a)(iv) | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser may prefer share purchase | | 394(L) | | | 3.2.4(b) | |
| Purchaser may prefer share purchase - Purchase and sale - assets vs. shares - tax considerations | | 394(L) | | | 3.2.4(b) | |
| Availability of losses - purchaser may prefer share purchase - assets vs. shares - purchase and sale | | 394(L-R) | | | 3.2.4(b)(i) | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser may prefer share purchase - availability of losses | | 394(L-R) | | | 3.2.4(b)(i) | |
| Purchaser may prefer share purchase - assets vs. shares - availability of losses - purchase and sale | | 394(L-R) | | | 3.2.4(b)(i) | |
| Deductions available - purchaser may prefer share purchase - assets vs. shares - purchase and sale | | 394(R) | | | 3.2.4(b)(ii) | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser may prefer share purchase - deductions available | | 394(R) | | | 3.2.4(b)(ii) | |
| Purchaser may prefer share purchase - assets vs. shares - deductions available - purchase and sale | | 394(R) | | | 3.2.4(b)(ii) | |
| Fair market value less than tax cost - purchaser may prefer share purchase - assets vs. shares - purchase and sale | | 394(R) | | | 3.2.4(b)(iii) | |
| Purchase and sale - assets vs. shares - tax considerations - purchaser may prefer share purchase - fair market value less than tax cost | | 394(R) | | | 3.2.4(b)(iii) | |
| Purchaser may prefer share purchase - assets vs shares - fair market value less than tax cost - purchase and sale | | 394(R) | | | 3.2.4(b)(iii) | |
| HST - asset purchase - tax considerations - purchase and sale | | 394(R) | | | 3.2.5 | |
| Land transfer tax - asset purchase - tax considerations - purchase and sale | | 394(R) | | | 3.2.5 | |
| Tax considerations - asset purchase - assets vs. shares - purchase and sale | | 394(R) | | | 3.2.5 | |
| Asset purchase - other taxes - tax considerations - purchase and sale | | 394(R) | | | 3.2.5 | |
| Purchase and sale - assets vs. shares - tax considerations - other taxes | | 394(R) | | | 3.2.5 | |
| Purchase and sale - assets vs. shares - tax considerations - harmonized sales tax (HST) | | 394(R) | | | 3.2.5 | |
| Purchase and sale - assets vs. shares - tax considerations - land transfer tax | | 394(R) | | | 3.2.5 | |
| Purchase and sale - asset purchase considerations | | 395(L) | | | 4 | |
| Asset purchase considerations - purchase and sale | | 395(L) | | | 4 | |
| Key man/person life insurance - asset purchase considerations - purchase and sale | | 395(L) | | | 4.1 | |
| Non-arm’s length transactions - asset purchase considerations - purchase and sale | | 395(L) | | | 4.1 | |
| Asset purchase - commercial considerations - purchase and sale | | 395(L) | | | 4.1 | |
| Commercial considerations - asset purchase - purchase and sale | | 395(L) | | | 4.1 | |
| Purchase and sale - asset purchase considerations - commercial considerations | | 395(L) | | | 4.1 | |
| Asset purchase - tax considerations - purchase and sale | | 395(L) | | | 4.2 | |
| Income tax - asset purchase - tax considerations | | 395(L) | | | 4.2 | |
| Purchase and sale - asset purchase - tax considerations | | 395(L) | | | 4.2 | |
| Tax considerations - asset purchase - purchase and sale | | 395(L) | | | 4.2 | |
| Allocating purchase price - tax considerations - asset purchase - purchase and sale | | 395(L-R) | | | 4.2.1 | |
| Purchase and sale - asset purchase - tax considerations - allocating purchase price | | 395(L-R) | | | 4.2.1 | |
| Purchase price - allocation - tax considerations - asset purchase | | 395(L-R) | | | 4.2.1 | |
| Purchase price - tax considerations - asset purchase - purchase and sale | | 395(L-R) | | | 4.2.1 | |
| Tax considerations - asset purchase - purchase price allocation | | 395(L-R) | | | 4.2.1 | |
| Allocating the consideration (money/property) - tax considerations - asset purchase - purchase and sale | | 395(R)-396(L) | | | 4.2.2 | |
| Consideration - allocation - tax considerations - asset purchase | | 395(R)-396(L) | | | 4.2.2 | |
| Consideration (money/property) - allocation - tax considerations - asset purchase | | 395(R)-396(L) | | | 4.2.2 | |
| Consideration (money/property) - tax considerations - asset purchase - purchase and sale | | 395(R)-396(L) | | | 4.2.2 | |
| Purchase and sale - asset purchase considerations - tax considerations - allocating consideration (money/property) | | 395(R)-396(L) | | | 4.2.2 | |
| Tax considerations - asset purchase - allocating consideration (money/property) | | 395(R)-396(L) | | | 4.2.2 | |
| Purchase and sale - asset purchase - assets to be acquired | | 396(L) | | | 4.3 | |
| Asset purchase - assets to be acquired - purchase and sale | | 396(L) | | | 4.3 | |
| Inventories - assets to be acquired - asset purchase - purchase and sale | | 396(L) | | | 4.3.1 | |
| Purchase and sale - asset purchase - assets to be acquired - inventories | | 396(L) | | | 4.3.1 | |
| Purchase and sale - asset purchase - inventories | | 396(L) | | | 4.3.1 | |
| Inventory - holdback - asset purchase - purchase and sale | | 394(L) | | | 4.3.1(a) | |
| Inventory - obsolete - asset purchase - purchase and sale | | 396(L) | | | 4.3.1(a) | |
| Inventory - valuation - asset purchase - purchase and sale | | 396(L) | | | 4.3.1(a) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - inventories - corporate considerations | | 396(L) | | | 4.3.1(a) | |
| Inventory - asset purchase - tax considerations | | 396(R) | | | 4.3.1(b) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - inventories - tax considerations | | 396(R) | | | 4.3.1(b) | |
| Tax considerations - inventories - assets to be acquired - asset purchase | | 396(R) | | | 4.3.1(b) | |
| Income tax - inventories (sale of) - income account - s. 23 ITA | | 396(R) | | | 4.3.1(b)(i) | |
| Tax considerations - inventories - asset purchase - vendor | | 396(R) | | | 4.3.1(b)(i) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - inventories - tax considerations - vendor | | 396(R) | | | 4.3.1(b)(i) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - inventories - tax considerations - purchaser | | 396(R) | | | 4.3.1(b)(ii) | |
| Tax considerations - inventories - asset purchase - purchaser | | 396(R) | | | 4.3.1(b)(ii) | |
| Income tax - inventories (sale of) - deductions | | 396(R) | | | 4.3.1(b)(ii) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - inventories - tax considerations - other taxes | | 396(R) | | | 4.3.1(b)(iii) | |
| Excise Tax Act - tax considerations - asset purchase - inventory | | 396(R) | | | 4.3.1(b)(iii) | |
| HST - tax considerations - asset purchase - inventory | | 396(R) | | | 4.3.1(b)(iii) | |
| Input tax credit - tax considerations - asset purchase - inventory | | 396(R) | | | 4.3.1(b)(iii) | |
| Inventories - HST - tax considerations - asset purchase | | 396(R) | | | 4.3.1(b)(iii) | |
| Tax considerations - inventories - asset purchase - other taxes | | 396(R) | | | 4.3.1(b)(iii) | |
| Land and building -  SEE: purchase and sale - asset purchase - assets to be acquired - land and building | | 396(R) | | | 4.3.2 | |
| Land and building - asset purchase - purchase and sale | | 396(R) | | | 4.3.2 | |
| Purchase and sale - asset purchase - assets to be acquired - land and building | | 396(R) | | | 4.3.2 | |
| Purchase and sale - asset purchase - land and building | | 396(R) | | | 4.3.2 | |
| Real property - asset purchase - purchase and sale | | 396(R) | | | 4.3.2 | |
| Environmental liabilities - land and buildings - asset purchase - purchase and sale | | 396(R)-397(L) | | | 4.3.2(a) | |
| Good title - land and buildings - asset purchase - purchase and sale | | 396(R)-397(L) | | | 4.3.2(a) | |
| Land and building - asset purchase - environmental liabilities | | 396(R)-397(L) | | | 4.3.2(a) | |
| Land and building - asset purchase - good title | | 396(R)-397(L) | | | 4.3.2(a) | |
| Purchase and sale - asset purchase - assets to be acquired - land and building - corporate considerations | | 396(R)-397(L) | | | 4.3.2(a) | |
| CCA - tax considerations - land and building - asset purchase | | 397(L) | | | 4.3.2(b) | |
| Land and building - tax considerations - asset purchase - purchase and sale | | 397(L) | | | 4.3.2(b) | |
| Purchase and sale - asset purchase - assets to be acquired - land and building - tax considerations | | 397(L) | | | 4.3.2(b) | |
| Tax considerations - land and building - asset purchase - purchase and sale | | 397(L) | | | 4.3.2(b) | |
| Purchase and sale - asset purchase - assets to be acquired - land and building - tax considerations - vendor | | 397(L-R) | | | 4.3.2(b)(i) | |
| Tax considerations - building - asset purchase (vendor) | | 397(L-R) | | | 4.3.2(b)(i) | |
| Tax considerations - land - asset purchase (vendor) | | 397(L-R) | | | 4.3.2(b)(i) | |
| Vendor - tax considerations - land and buildings - asset purchase | | 397(L-R) | | | 4.3.2(b)(i) | |
| Purchase and sale - asset purchase - assets to be acquired - land and building - tax considerations - purchaser | | 397(R) | | | 4.3.2(b)(ii) | |
| Purchaser - tax considerations - land and buildings - asset purchase | | 397(R) | | | 4.3.2(b)(ii) | |
| Tax considerations - building - asset purchase (purchaser) | | 397(R) | | | 4.3.2(b)(ii) | |
| Tax considerations - land - asset purchase (purchaser) | | 397(R) | | | 4.3.2(b)(ii) | |
| Excise Tax Act - asset purchase - land and building | | 397(R)-398(L) | | | 4.3.2(c) | |
| HST - asset purchase - land and building | | 397(R)-398(L) | | | 4.3.2(c) | |
| Joint election - HST - asset purchase - land and building - s. 167(1.1) ETA | | 397(R)-398(L) | | | 4.3.2(c) | |
| Land transfer tax - asset purchase - land and building | | 397(R)-398(L) | | | 4.3.2(c) | |
| Purchase and sale - asset purchase - land and building - Excise Tax Act | | 397(R)-398(L) | | | 4.3.2(c) | |
| Purchase and sale - asset purchase - land and building - land transfer tax implications | | 397(R)-398(L) | | | 4.3.2(c) | |
| Purchase and sale - asset purchase - land and building - other taxes | | 397(R)-398(L) | | | 4.3.2(c) | |
| Depreciable property -  SEE: purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property | | 398(L) | | | 4.3.3 | |
| Machinery -  SEE: purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property | | 398(L) | | | 4.3.3 | |
| Machinery and other depreciable property - asset purchase | | 398(L) | | | 4.3.3 | |
| Purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property | | 398(L) | | | 4.3.3 | |
| Purchase and sale - asset purchase - machinery and other depreciable property | | 398(L) | | | 4.3.3 | |
| Corporate considerations - machinery and other depreciable assets - asset purchase | | 398(L) | | | 4.3.3(a) | |
| Purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property - corporate considerations | | 398(L) | | | 4.3.3(a) | |
| CCA - tax considerations - machinery - asset purchase | | 398(L) | | | 4.3.3(b) | |
| Machinery - CCA deduction of 30% - asset purchase | | 398(L) | | | 4.3.3(b) | |
| Purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property - tax considerations | | 398(L) | | | 4.3.3(b) | |
| Tax considerations - machinery and other depreciable property - assets to be acquired - asset purchase | | 398(L) | | | 4.3.3(b) | |
| Machinery and depreciable property - other taxes - HST and ETA - asset purchase | | 398(R) | | | 4.3.3(c) | |
| Purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property - Excise Tax Act | | 398(R) | | | 4.3.3(c) | |
| Purchase and sale - asset purchase - assets to be acquired - machinery and depreciable property - HST | | 398(R) | | | 4.3.3(c) | |
| HST - machinery and depreciable property - asset purchase - other taxes | | 398(R) | | | 4.3.3(c) | |
| Excise Tax Act - machinery and depreciable property - asset purchase - other taxes | | 398(R) | | | 4.3.3(c) | |
| Accounts receivable -  SEE: purchase and sale - asset purchase - assets to be acquired - accounts receivable | | 398(R) | | | 4.3.4 | |
| Purchase and sale - asset purchase - accounts receivable | | 398(R) | | | 4.3.4 | |
| Purchase and sale - asset purchase - assets to be acquired - accounts receivable | | 398(R) | | | 4.3.4 | |
| Accounts receivable - asset purchase - corporate considerations | | 398(R)-399(L) | | | 4.3.4(a) | |
| Purchase and sale - asset purchase - assets to be acquired - accounts receivable - corporate considerations | | 398(R)-399(L) | | | 4.3.4(a) | |
| Accounts receivable - asset purchase - tax considerations | | 399(L) | | | 4.3.4(b) | |
| Bad debt - accounts receivable - tax considerations - asset purchase - s. 20(1)(p) ITA | | 399(L) | | | 4.3.4(b) | |
| Doubtful debt reserve - accounts receivable - tax considerations - asset purchase - s. 20(1)(d)/(l) ITA | | 399(L) | | | 4.3.4(b) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - accounts receivable - tax considerations | | 399(L) | | | 4.3.4(b) | |
| Tax consequences for sale of accounts receivable - tax considerations - asset purchase | | 399(L) | | | 4.3.4(b) | |
| Tax considerations - accounts receivable - assets to be acquired - asset purchase | | 399(L) | | | 4.3.4(b) | |
| Tax deductions - bad debt - accounts receivable - asset purchase | | 399(L) | | | 4.3.4(b) | |
| Accounts receivable - asset purchase - tax considerations - vendor | | 399(L-R) | | | 4.3.4(b)(i) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - accounts receivable - tax consequences (vendor) | | 399(L-R) | | | 4.3.4(b)(i) | |
| Vendor - tax considerations - asset purchase - accounts receivable | | 399(L-R) | | | 4.3.4(b)(i) | |
| Accounts receivable - asset purchase - tax considerations - purchaser | | 399(R) | | | 4.3.4(b)(ii) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - accounts receivable - tax consequences (purchaser) | | 399(R) | | | 4.3.4(b)(ii) | |
| Purchaser - tax considerations - asset purchase - accounts receivable | | 399(R) | | | 4.3.4(b)(ii) | |
| Accounts receivable - asset purchase - tax considerations - joint election where all/substantially all assets sold - s. 22 ITA | | 399(R)-400(L) | | | 4.3.4(b)(iii) | |
| Income tax - accounts receivable - asset purchase - joint election where all/substantially all assets sold - s. 22 ITA | | 399(R)-400(L) | | | 4.3.4(b)(iii) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - accounts receivable - joint election where all/substantially all assets sold - s. 22 ITA | | 399(R)-400(L) | | | 4.3.4(b)(iii) | |
| Tax election - s. 22 ITA - accounts receivable - asset purchase | | 399(R)-400(L) | | | 4.3.4(b)(iii) | |
| Section 22 election - accounts receivable - asset purchase | | 399(R)-400(L) | | | 4.3.4(b)(iii) | |
| Accounts receivable - asset purchase - tax considerations - other taxes | | 400(R) | | | 4.3.4(c) | |
| HST - tax considerations - accounts receivable - asset purchase | | 400(R) | | | 4.3.4(c) | |
| Excise Tax Act - tax considerations - accounts receivable - asset purchase | | 400(R) | | | 4.3.4(c) | |
| Purchase and sale - asset purchase - assets to be acquired - accounts receivable - Excise Tax Act (ETA) (HST) | | 400(R) | | | 4.3.4(c) | |
| Purchase and sale - asset purchase - assets to be acquired - accounts receivable - HST | | 400(R) | | | 4.3.4(c) | |
| Purchase and sale - asset purchase - assets to be acquired - accounts receivable - other taxes | | 400(R) | | | 4.3.4(c) | |
| Prepaid expenses -  SEE: purchase and sale - asset purchase - assets to be acquired - prepaid expenses | | 400(R) | | | 4.3.5 | |
| Prepaid expenses - asset purchase - purchase and sale | | 400(R) | | | 4.3.5 | |
| Purchase and sale - asset purchase - assets to be acquired - prepaid expenses | | 400(R) | | | 4.3.5 | |
| Purchase and sale - asset purchase - prepaid expenses - corporate considerations | | 400(R) | | | 4.3.5(a) | |
| Prepaid expenses - corporate considerations - asset purchase - purchase and sale | | 400(R) | | | 4.3.5(a) | |
| Intellectual property - purchase and sale  SEE: purchase and sale - asset purchase - assets to be acquired - intellectual property | | 400(R)-401(L) | | | 4.3.6 | |
| Purchase and sale - asset purchase - intellectual property | | 400(R)-401(L) | | | 4.3.6 | |
| Purchase and sale - asset purchase considerations - assets to be acquired - intellectual property | | 400(R)-401(L) | | | 4.3.6 | |
| Intellectual property - asset purchase - corporate considerations - purchase and sale | | 400(R)-401(L) | | | 4.3.6(a) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - intellectual property - corporate considerations | | 400(R)-401(L) | | | 4.3.6(a) | |
| Intellectual property - tax considerations - asset purchase - purchase and sale | | 401(L) | | | 4.3.6(b) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - intellectual property - tax considerations | | 401(L) | | | 4.3.6(b) | |
| Tax considerations - intellectual property - asset purchase | | 401(L) | | | 4.3.6(b) | |
| Asset purchase - goodwill and related assets | | 401(L) | | | 4.3.7 | |
| Goodwill -  SEE: purchase and sale - asset purchase - assets to be acquired - goodwill and related assets | | 401(L) | | | 4.3.7 | |
| Goodwill and related assets - asset purchase - purchase and sale | | 401(L) | | | 4.3.7 | |
| Intangible assets - goodwill - asset purchase - purchase and sale | | 401(L) | | | 4.3.7 | |
| Purchase and sale - asset purchase - assets to be acquired - goodwill and related assets | | 401(L) | | | 4.3.7 | |
| Purchase and sale - asset purchase - goodwill and related assets | | 401(L) | | | 4.3.7 | |
| Goodwill - asset purchase - corporate considerations - purchase and sale | | 401(L-R) | | | 4.3.7(a) | |
| Goodwill (definition) - asset purchase - purchase and sale | | 401(L-R) | | | 4.3.7(a) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - goodwill and related assets - corporate considerations | | 401(L-R) | | | 4.3.7(a) | |
| Eligible capital property (ECP) - tax considerations - goodwill and related assets - asset purchase | | 401(R) | | | 4.3.7(b) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - goodwill and related assets - tax considerations | | 401(R) | | | 4.3.7(b) | |
| Asset purchase - tax considerations - eligible capital property (ECP) calculation - s. 14 ITA | | 401(R) | | | 4.3.7(b) | |
| Tax considerations - goodwill and other related assets - asset purchase | | 401(R) | | | 4.3.7(b) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - goodwill and related assets - tax considerations - vendor | | 401(R) | | | 4.3.7(b)(i) | |
| Cumulative eligible capital (CEC) - ECP - tax considerations goodwill and related assets - asset purchase - vendor | | 401(R) | | | 4.3.7(b)(i) | |
| Goodwill - vendor - tax considerations - asset purchase | | 401(R) | | | 4.3.7(b)(i) | |
| Eligible capital property (ECP) - tax considerations - goodwill and related assets - asset purchase - vendor | | 401(R) | | | 4.3.7(b)(i) | |
| Vendor - goodwill - tax considerations - asset purchase | | 401(R) | | | 4.3.7(b)(i) | |
| Purchase and sale - asset purchase considerations - assets to be acquired - goodwill and related assets - tax considerations - purchaser | | 401(R) | | | 4.3.7(b)(ii) | |
| Cumulative eligible capital (CEC) - ECP - tax considerations - goodwill and related assets - asset purchase - purchaser | | 401(R) | | | 4.3.7(b)(ii) | |
| Eligible capital property (ECP) - tax considerations - goodwill and related assets - asset purchase - purchaser | | 401(R) | | | 4.3.7(b)(ii) | |
| Goodwill - purchaser - tax considerations - asset purchase | | 401(R) | | | 4.3.7(b)(ii) | |
| Purchaser - goodwill - tax considerations - asset purchase | | 401(R) | | | 4.3.7(b)(ii) | |
| HST - goodwill - asset purchase - tax considerations - joint election where all/substantially all assets sold - s. 167.1 ETA | | 402(L) | | | 4.3.7(c) | |
| Goodwill - asset purchase - tax considerations - joint election where all/substantially all assets sold - s. 167.1 ETA | | 402(L) | | | 4.3.7(c) | |
| HST - tax considerations - goodwill - asset purchase | | 402(L) | | | 4.3.7(c) | |
| Excise Tax Act - tax considerations - goodwill - asset purchase | | 402(L) | | | 4.3.7(c) | |
| Purchase and sale - asset purchase - assets to be acquired - goodwill - HST | | 402(L) | | | 4.3.7(c) | |
| Purchase and sale - asset purchase - assets to be acquired - goodwill - Excise Tax Act | | 402(L) | | | 4.3.7(c) | |
| Assumed liabilities - asset purchase - purchase and sale | | 402(L-R)-403(L) | | | 4.3.8 | |
| Purchase and sale - asset purchase - assumed liabilities | | 402(L-R)-403(L) | | | 4.3.8 | |
| Assumed liabilities - Continuing obligation of vendor to perform - assumed liabilities - asset purchase | | 402(L-R) | | | 4.3.8 | |
| Continuing obligation of vendor to perform - assumed liabilities - asset purchase | | 402(L-R) | | | 4.3.8 | |
| Purchase and sale - asset purchase - assumed liabilities - Continuing obligation of vendor to perform when purchaser assumes liabilities but does not perform them | | 402(L-R) | | | 4.3.8 | |
| Accounts payable - assumed liabilities - asset purchase | | 402(R) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Accounts payable | | 402(R) | | | 4.3.8 | |
| Sales orders - assumed liabilities - asset purchase | | 402(R) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Sales orders | | 402(R) | | | 4.3.8 | |
| Indebtedness for borrowed money - assumed liabilities - asset purchase | | 403(L) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Indebtedness for borrowed money | | 403(L) | | | 4.3.8 | |
| Warranty claims - assumed liabilities in asset purchase | | 403(L) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Warranty claims | | 403(L) | | | 4.3.8 | |
| Liabilities not ordinarily assumed - assumed liabilities - asset purchase | | 403(L) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Liabilities not ordinarily assumed | | 403(L) | | | 4.3.8 | |
| Third party contracts and approvals - assumed liabilities - asset purchase | | 403(L) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Third party contracts and approvals | | 403(L) | | | 4.3.8 | |
| Licences and permits - assumed liabilities - asset purchase | | 403(L) | | | 4.3.8 | |
| Purchase and sale- assumed liabilities in asset purchase - Licenses and permits | | 403(L) | | | 4.3.8 | |
| Employees - purchase of business - asset purchase | | 403(R) | | | 4.3.9 | |
| Purchase and sale - asset purchase - employee considerations | | 403(R) | | | 4.3.9 | |
| Purchase and sale - asset purchase - employees | | 403(R) | | | 4.3.9 | |
| Purchase and sale - asset purchase considerations - termination of employees | | 403(R) | | | 4.3.9 | |
| Employees - asset purchase - purchase and sale - common law position | | 403(R)-404(L) | | | 4.3.9(a) | |
| Purchase and sale - asset purchase considerations - employee termination - common law position - vendor generally liable for claims | | 403(R)-404(L) | | | 4.3.9(a) | |
| Employees - termination under Employment Standards Act (ESA) - asset purchase | | 404(L-R) | | | 4.3.9(b) | |
| Purchase and sale - asset purchase considerations - employees - Employment Standards Act (ESA) | | 404(L-R) | | | 4.3.9(b) | |
| Termination of employees - Employment Standards Act (ESA) - employee considerations - asset purchase | | 404(L-R) | | | 4.3.9(b) | |
| Employees - notice of termination - termination under Employment Standards Act (ESA) - asset purchase - s. 54/58 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Notice of termination - employees - termination under Employment Standards Act - asset purchase - s. 54/58 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Employees - continued employment after sale - termination under Employment Standards Act (ESA) - asset purchase - s. 9 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Continued employment after sale - employees - termination under Employment Standards Act (ESA) - asset purchase - s. 9 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Employees - severance pay - termination under Employment Standards Act (ESA) - asset purchase - s. 64 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Severance pay - employees - termination under Employment Standards Act (ESA) - asset purchase - s. 64 ESA | | 404(L-R) | | | 4.3.9(b) | |
| Employees - purchase of a business - Labour Relations Act (LRA) | | 404(R) | | | 4.3.9(c) | |
| Purchase and sale - asset purchase considerations - employees - Labour Relations Act (LRA) | | 404(R) | | | 4.3.9(c) | |
| Unionized employees - asset purchase - employees - Labour Relations Act (LRA) - purchaser bound by collective agreement - s. 69(2) LRA | | 404(R) | | | 4.3.9(c) | |
| Labour Relations Act (LRA) - employee considerations - asset purchase | | 404(R) | | | 4.3.9(c) | |
| Canada Pension Plan (CPP) - employee considerations - asset purchase | | 404(R) | | | 4.3.9(d) | |
| Employees - purchase of a business - Canada Pension Plan (CPP) | | 404(R) | | | 4.3.9(d) | |
| Purchase and sale - asset purchase considerations - employees - Canada Pension Plan (CPP) | | 404(R) | | | 4.3.9(d) | |
| Employees - purchase of a business - Workplace Safety and Insurance Act | | 404(R) | | | 4.3.9(e) | |
| Purchase and sale - asset purchase considerations - employees - Workplace Safety and Insurance Act | | 404(R) | | | 4.3.9(e) | |
| Workplace Safety and Insurance Act - employee considerations - asset purchase | | 404(R) | | | 4.3.9(e) | |
| Purchase and sale - asset purchase - payment of the purchase price and other considerations | | 404(R) | | | 4.4 | |
| Purchase and sale - asset purchase - payment of the purchase price | | 404(R) | | | 4.4.1 | |
| Payment of purchase price - asset purchase - corporate considerations | | 404(R)-405(L) | | | 4.4.1(a) | |
| Purchase and sale - asset purchase - payment of the purchase price - corporate considerations | | 404(R)-405(L) | | | 4.4.1(a) | |
| Purchase price deferral - reserves - tax considerations - asset purchase | | 405(L-R) | | | 4.4.1(b) | |
| Reserves - tax considerations - purchase price deferral - asset purchase | | 405(L-R) | | | 4.4.1(b) | |
| Interest - tax considerations - purchase price deferral- asset purchase | | 405(R) | | | 4.4.1(b) | |
| Purchase price deferral - interest - tax considerations - asset purchase | | 405(R) | | | 4.4.1(b) | |
| Bad debts - tax considerations - purchase price deferral - asset purchase | | 405(R) | | | 4.4.1(b) | |
| Purchase price deferral - bad debts - tax considerations - asset purchase | | 405(R) | | | 4.4.1(b) | |
| Cash and earn out - tax considerations - purchase price deferral - asset purchase | | 405(R)-406(L) | | | 4.4.1(b) | |
| Purchase price deferral - cash and earn out - tax considerations - asset purchase | | 405(R)-406(L) | | | 4.4.1(b) | |
| Deferral of purchase price - tax considerations - asset purchase | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Purchase and sale - asset purchase - payment of the purchase price - tax considerations | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Purchase price deferral - tax considerations - asset purchase | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Tax considerations - payment of purchase price - asset purchase | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Tax considerations - purchase price deferral - asset purchase | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Purchase and sale - asset purchase - payment of the purchase price - tax considerations (deferral of purchase price) | | 405(L-R)-406(L) | | | 4.4.1(b) | |
| Purchase and sale - asset purchase - risk of loss | | 406(L-R) | | | 4.4.2 | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - risk of loss | | 406(L-R) | | | 4.4.2 | |
| Risk of loss - payment of purchase price - asset purchase | | 406(L-R) | | | 4.4.2 | |
| Non-competition and consulting agreements - payment of purchase price - asset purchase | | 406(R) | | | 4.4.3 | |
| Purchase and sale - asset purchase - non-competition agreements and consulting agreements | | 406(R) | | | 4.4.3 | |
| Asset purchase - payment of purchase price - non-competition agreements | | 406(R)-407(L) | | | 4.4.3(a) | |
| Non-competition agreements - payment of purchase price - asset purchase | | 406(R)-407(L) | | | 4.4.3(a) | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - non-competition agreements | | 406(R)-407(L) | | | 4.4.3(a) | |
| Non-competition agreements - tax considerations - payment of purchase price - asset purchase | | 406(R)-407(L) | | | 4.4.3(a) | |
| Asset purchase - payment of purchase price - consulting agreements | | 407(L-R) | | | 4.4.3(b) | |
| Consulting agreements - payment of purchase price asset purchase | | 407(L-R) | | | 4.4.3(b) | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - consulting agreements | | 407(L-R) | | | 4.4.3(b) | |
| HST - consulting agreements - asset purchase | | 407(L-R) | | | 4.4.3(b) | |
| Sale in bulk - Bulk Sales Act (BSA) - asset purchase - applies to every sale in bulk - s. 2 BSA | | 407(R)-408(L) | | | 4.4.4 | |
| Bulk Sales Act (BSA) - asset purchase - purchase and sale | | 407(R)-408(L) | | | 4.4.4 | |
| Bulk Sales Act (BSA) - vendor compliance - asset purchase | | 407(R)-408(L) | | | 4.4.4 | |
| Purchase and sale - asset purchase - Bulk Sales Act (BSA) | | 407(R)-408(L) | | | 4.4.4 | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - Bulk Sales Act (BSA) | | 407(R)-408(L) | | | 4.4.4 | |
| Stock in bulk - Bulk Sales Act (BSA) - asset purchase - definition - s. 1 BSA | | 407(R)-408(L) | | | 4.4.4 | |
| Bulk Sales Act (BSA) - methods of compliance - asset purchase considerations - payment purchase price | | 407(R)-408(L) | | | 4.4.4 | |
| Exemption order - Bulk Sales Act (BSA) - methods of compliance - asset purchase - s. 3 BSA | | 407(R)-408(L) | | | 4.4.4 | |
| Disclosure of creditors - Bulk Sales Act (BSA) - methods of compliance - asset purchase - s. 8(1) BSA | | 407(R)-408(L) | | | 4.4.4 | |
| Formal trustee procedures - Bulk Sales Act (BSA) - methods of compliance - asset purchase - s. 8(2) BSA | | 407(R)-408(L) | | | 4.4.4 | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - Harmonized sales tax (HST) implications | | 408(L-R)-409(L) | | | 4.4.5 | |
| Retail Sales Tax Act (RSTA) - Retails Sales Tax (RST) - HST implications - asset purchase - purchase and sale | | 408(L) | | | 4.4.5 | |
| Retails Sales Tax (RST) - Retail Sales Tax Act (RSTA) - HST implications - asset purchase - purchase and sale | | 408(L) | | | 4.4.5 | |
| HST - imposed under Excise Tax Act (ETA) - asset purchase - taxable supply made in commercial activity - s. 165 ETA | | 408(R) | | | 4.4.5 | |
| Taxable supply - definition - Excise Tax Act (ETA) - HST implications - asset purchase - s. 123 ETA | | 408(R) | | | 4.4.5 | |
| Exempt supply - definition - Excise Tax Act (ETA) - HST implications - asset purchase | | 408(R) | | | 4.4.5 | |
| Harmonized sales tax (purchase and sale)  SEE ALSO: HST, HST implications | | 408(L-R)-409(L) | | | 4.4.5 | |
| HST - HST implications - asset purchase - purchase and sale | | 408(L-R)-409(L) | | | 4.4.5 | |
| HST implications - asset purchase - purchase and sale | | 408(L-R)-409(L) | | | 4.4.5 | |
| Purchase and sale - asset purchase - HST - HST implications | | 408(L-R)-409(L) | | | 4.4.5 | |
| Joint elections - HST elections - Excise Tax Act (ETA) - HST implications - asset purchase - s. 167 ETA | | 409(L) | | | 4.4.5 | |
| HST elections - joint elections - Excise Tax Act (ETA) - HST implications - asset purchase - s. 167 ETA | | 409(L) | | | 4.4.5 | |
| Purchase and sale - asset purchase considerations - payment of the purchase price - land transfer tax  SEE: Purchase and sale - asset purchase - land and building - land transfer tax implications | | 409(L)  397(R)-398(L) | | | 4.4.6  4.3.2(c) | |
| Land transfer tax - asset purchase - purchase and sale  SEE: Purchase and sale - asset purchase - land and building - land transfer tax implications | | 409(L)  397(R)-398(L) | | | 4.4.6  4.3.2(c) | |
| Purchase and sale - asset purchase - land transfer tax  SEE: Purchase and sale - asset purchase - land and building - land transfer tax implications | | 409(L)  397(R)-398(L) | | | 4.4.6  4.3.2(c) | |
| Non-resident vendor of property - asset purchase | | 409(R)-410(L) | | | 4.4.7 | |
| Property - non-resident vendor - asset purchase | | 409(R)-410(L) | | | 4.4.7 | |
| Purchase and sale - asset purchase - non-resident vendor obligations - s. 116 ITA | | 409(R)-410(L) | | | 4.4.7 | |
| Purchase and sale - asset purchase - payment of the purchase price - non-resident vendor obligations - s. 116 ITA | | 409(R)-410(L) | | | 4.4.7 | |
| Treaty-protected property - non-resident vendors - asset purchase | | 409(R)-410(L) | | | 4.4.7 | |
| Vendor - non-resident - asset purchase | | 409(R)-410(L) | | | 4.4.7 | |
| Ontario Business Corporations Act (OBCA) - s. 184 OBCA - asset purchase - shareholder approval | | 410(L-R) | | | 4.4.8 | |
| Ontario Business Corporations Act (OBCA) - payment of purchase price - asset purchase - purchase and sale | | 410(L-R) | | | 4.4.8 | |
| Purchase and sale - asset purchase - Ontario Business Corporations Act (OBCA) - required approval of shareholders - s. 184 OBCA | | 410(L-R) | | | 4.4.8 | |
| Purchase and sale - asset purchase - payment of the purchase price - shareholder approval - s. 184 OBCA | | 410(L-R) | | | 4.4.8 | |
| Shareholder vote - asset purchase - s. 184 OBCA | | 410(L-R) | | | 4.4.8 | |
| Purchase and sale - share purchase considerations | | 410(R)-411(L) | | | 5 | |
| Share purchase considerations - purchase and sale | | 410(R)-411(L) | | | 5 | |
| Purchase and sale - share purchase - corporate considerations | | 411(L) | | | 5.1 | |
| Purchase and sale - share purchase considerations - corporate considerations | | 411(L) | | | 5.1 | |
| Share purchase - corporate considerations - purchase and sale | | 411(L) | | | 5.1 | |
| Contents of share purchase agreement - share purchase | | 411(L) | | | 5.1.1 | |
| Purchase and sale - share purchase - contents of share purchase agreement | | 411(L) | | | 5.1.1 | |
| Purchase and sale - share purchase considerations - corporate considerations - share purchase agreement - contents | | 411(L) | | | 5.1.1 | |
| Share purchase agreements - contents - purchase and sale | | 411(L) | | | 5.1.1 | |
| Purchase and sale - share purchase - corporate considerations - representations and warranties | | 411(R)-412(L) | | | 5.1.2 | |
| Purchase and sale - share purchase - representations and warranties | | 411(R)-412(L) | | | 5.1.2 | |
| Representations and warranties - share purchase - purchase and sale | | 411(R)-412(L) | | | 5.1.2 | |
| Representations and warranties - share sale - share purchase | | 411(R)-412(L) | | | 5.1.2 | |
| Warranties and representations - share purchase - purchase and sale | | 411(R)-412(L) | | | 5.1.2 | |
| Purchase and sale - share purchase - third party contracts and approvals | | 412(L-R) | | | 5.1.3 | |
| Purchase and sale - share purchase considerations - corporate considerations - third party contracts and approvals | | 412(L-R) | | | 5.1.3 | |
| Share purchase - third party contracts and approvals - purchase and sale | | 412(L-R) | | | 5.1.3 | |
| Third party contracts and approvals - share purchase - purchase and sale | | 412(L-R) | | | 5.1.3 | |
| Change of control clause - third party contracts and approvals - share purchase - purchase and sale | | 412(L-R) | | | 5.1.3 | |
| Non-competition clauses - share purchase - purchase and sale  SEE: Non-competition agreements - tax considerations - payment of purchase price - asset purchase | | 412(R)  406(R)-407(L) | | | 5.1.4  4.4.3(a) | |
| Purchase and sale - share purchase - non-competition clauses  SEE: Non-competition agreements - tax considerations - payment of purchase price - asset purchase | | 412(R)  406(R)-407(L) | | | 5.1.4  4.4.3(a) | |
| Purchase and sale - share purchase considerations - corporate considerations - non-competition clauses  SEE: Non-competition agreements - tax considerations - payment of purchase price - asset purchase | | 412(R)  406(R)-407(L) | | | 5.1.4  4.4.3(a) | |
| Share purchase - non-competition clauses - purchase and sale  SEE: Non-competition agreements - tax considerations - payment of purchase price - asset purchase | | 412(R)  406(R)-407(L) | | | 5.1.4  4.4.3(a) | |
| Purchase and sale - share purchase - corporate considerations - releases | | 412(R) | | | 5.1.5 | |
| Purchase and sale - share purchase - releases | | 412(R) | | | 5.1.5 | |
| Releases - share purchase - purchase and sale | | 412(R) | | | 5.1.5 | |
| Share purchase - releases - purchase and sales | | 412(R) | | | 5.1.5 | |
| Conditions - share purchase - purchase and sale | | 412(R) | | | 5.1.6 | |
| Purchase and sale - share purchase - conditions | | 412(R) | | | 5.1.6 | |
| Purchase and sale - share purchase - corporate considerations - conditions | | 412(R) | | | 5.1.6 | |
| Share purchase - conditions - purchase and sale | | 412(R) | | | 5.1.6 | |
| Purchase and sale - share purchase - corporate considerations - Securities Act considerations | | 412(R) | | | 5.1.7 | |
| Purchase and sale - share purchase - Securities Act considerations | | 412(R) | | | 5.1.7 | |
| Securities Act - share purchase - purchase and sale | | 412(R) | | | 5.1.7 | |
| Share purchase - Securities Act considerations - purchase and sale | | 412(R) | | | 5.1.7 | |
| Effective date - share purchase - purchase and sale | | 412(R)-413(L) | | | 5.1.8 | |
| Purchase and sale - share purchase - corporate considerations - effective date | | 412(R)-413(L) | | | 5.1.8 | |
| Purchase and sale - share purchase - effective date | | 412(R)-413(L) | | | 5.1.8 | |
| Share purchase - effective date - purchase and sale | | 412(R)-413(L) | | | 5.1.8 | |
| Payment of purchase price - share purchase - purchase and sale  SEE: Payment of purchase price - asset purchase - corporate considerations | | 413(L)  404(R)-405(L) | | | 5.1.9  4.4.1(a) | |
| Purchase and sale - share purchase - purchase price payment  SEE: Payment of purchase price - asset purchase - corporate considerations | | 413(L)  404(R)-405(L) | | | 5.1.9  4.4.1(a) | |
| Purchase price payment - share purchase - purchase and sale  SEE: Payment of purchase price - asset purchase - corporate considerations | | 413(L)  404(R)-405(L) | | | 5.1.9  4.4.1(a) | |
| Security - purchase price - share purchase  SEE: Payment of purchase price - asset purchase - corporate considerations | | 413(L)  404(R)-405(L) | | | 5.1.9  4.4.1(a) | |
| Share purchase - purchase price payment - purchase and sale  SEE: Payment of purchase price - asset purchase - corporate considerations | | 413(L)  404(R)-405(L) | | | 5.1.9  4.4.1(a) | |
| Income tax issues - share purchase - purchase and sale | | 413(L) | | | 5.2 | |
| Purchase and sale - share purchase - income tax issues and considerations | | 413(L) | | | 5.2 | |
| Purchase and sale - share purchase - tax considerations | | 413(L) | | | 5.2 | |
| Share purchase - income tax issues and considerations | | 413(L) | | | 5.2 | |
| Purchase and sale - share purchase - income tax issues and considerations - overview (capital gains) | | 413(L-R) | | | 5.2.1 | |
| Share purchase - capital gains (overview) - income tax issues and considerations - purchase and sale | | 413(L-R) | | | 5.2.1 | |
| Purchase and sale - share purchase - income tax issues - reserves - s. 40 ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Purchase and sale - share purchase - income tax issues - reserves and deferral of capital gain - s. 40 ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Purchase and sale - share purchase - tax considerations - reserves - s. 40 ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Reserves from purchase price - tax issues - share purchase | | 413(R)-414(L) | | | 5.2.2 | |
| Share purchase - tax considerations - reserves - s. 40 ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Purchase and sale - share purchase - income tax issues - reserves and deferral of capital gain - anti-avoidance rule s.44.1(12) ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Anti-avoidance rule - purchase and sale - share purchase - reserves and deferral of capital gain - s.44.1(12) ITA | | 413(R)-414(L) | | | 5.2.2 | |
| Purchase and sale - share purchase - income tax issues - reserves and deferral of capital gain - disposition by taxpayer to resident child - s.40(1.1) ITA | | 413(R) | | | 5.2.2 | |
| Disposition to resident child - purchase and sale - share purchase - income tax issues - reserves and deferral of capital gain - s.40(1.1) ITA | | 413(R) | | | 5.2.2 | |
| Purchase and sale - share purchase - reserves and deferral of capital gain - disposing shares of eligible small business corporation (ESBC) - s.44.1 ITA | | 413(R) | | | 5.2.2 | |
| Disposing shares of eligible small business corporation (ESBC) - purchase and sale - share purchase - reserves and deferral of capital gain - s.44.1 ITA | | 413(R) | | | 5.2.2 | |
| Bad debts - tax issues - share purchase | | 414(L) | | | 5.2.3 | |
| Purchase and sale - share purchase - income tax issues - bad debts - s. 50 ITA | | 414(L) | | | 5.2.3 | |
| Purchase and sale - share purchase - tax considerations - bad debts - s. 50 ITA | | 414(L) | | | 5.2.3 | |
| Share purchase - tax considerations - bad debts | | 414(L) | | | 5.2.3 | |
| Tax deductions - bad debts - purchase price - share purchase | | 414(L) | | | 5.2.3 | |
| Earn out - tax issues - share purchase - purchase and sale | | 414(L) | | | 5.2.4 | |
| Purchase and sale - share purchase - income tax issues - earn out | | 414(L) | | | 5.2.4 | |
| Purchase and sale - share purchase - tax considerations - earn out | | 414(L) | | | 5.2.4 | |
| Share purchase - tax considerations - earn out | | 414(L) | | | 5.2.4 | |
| Change of control - corporate control - share purchase - purchase and sale | | 414(L) | | | 5.2.5 | |
| Corporate control - change of control - share purchase - purchase and sale | | 414(L) | | | 5.2.5 | |
| Purchase and sale - share purchase - income tax issues - change of control | | 414(L) | | | 5.2.5 | |
| Purchase and sale - share purchase - tax considerations - change of control | | 414(L) | | | 5.2.5 | |
| Tax issues - change of control - share purchase | | 414(L) | | | 5.2.5 | |
| Change of control - deemed year end - share purchase | | 414(L-R)-415(L) | | | 5.2.5(a) | |
| Deemed year end - share purchase - change of control | | 414(L-R)-415(L) | | | 5.2.5(a) | |
| Purchase and sale - share purchase - tax considerations - change of control - deemed year end | | 414(L-R)-415(L) | | | 5.2.5(a) | |
| Deemed year end - CCPC or SBC corporations - share purchase - change of control | | 414(L-R)-415(L) | | | 5.2.5(a) | |
| Change of control - deemed year end - share purchase - CCPC or SBC corporation | | 414(L-R)-415(L) | | | 5.2.5(a) | |
| Freed-up losses - loss carryforwards - tax issues - share purchase | | 415(L-R) | | | 5.2.5(b) | |
| Loss carryforwards - change of control - tax issues - share purchase | | 415(L-R) | | | 5.2.5(b) | |
| Purchase and sale - share purchase - tax considerations - change of control - loss carryforwards | | 415(L-R) | | | 5.2.5(b) | |
| Share purchase income tax issues - change of control - loss carryforwards | | 415(L-R) | | | 5.2.5(b) | |
| Tax issues - change of control - loss carryforwards | | 415(L-R) | | | 5.2.5(b) | |
| Purchase and sale - share purchase - income tax issues - tax liabilities of target corporation | | 415(R) | | | 5.2.6 | |
| Purchase and sale - share purchase - tax considerations - tax liabilities of target corporation | | 415(R) | | | 5.2.6 | |
| Target corporation - tax liabilities - share purchase - purchase sale | | 415(R) | | | 5.2.6 | |
| Tax liabilities of target corporation - share purchase - purchase and sale | | 415(R) | | | 5.2.6 | |
| Income tax - minimizing tax on the sale - share purchase | | 415(R) | | | 5.3 | |
| Purchase and sale - share purchase - tax planning to minimize tax consequences on the sale | | 415(R) | | | 5.3 | |
| Purchase and sale - share purchase - tax planning to minimize tax consequences on the sale | | 415(R) | | | 5.3 | |
| Share purchase - tax planning to minimize tax on sale | | 415(R) | | | 5.3 | |
| Tax planning - minimization on sale - share purchase | | 415(R) | | | 5.3 | |
| Dividend pre-sale - tax planning - share purchase | | 415(R)-416(L) | | | 5.3.1 | |
| Pre-sale dividend - tax planning - share purchase | | 415(R)-416(L) | | | 5.3.1 | |
| Purchase and sale - share purchase - tax planning - pre-sale dividend | | 415(R)-416(L) | | | 5.3.1 | |
| Share purchase - tax minimization on sale - pre-sale dividend | | 415(R)-416(L) | | | 5.3.1 | |
| Tax planning - minimization on sale - pre-sale dividend | | 415(R)-416(L) | | | 5.3.1 | |
| Consulting arrangement post-sale - tax planning - share purchase | | 416(L-R) | | | 5.3.2 | |
| Post-sale consulting arrangements - tax planning - share purchase | | 416(L-R) | | | 5.3.2 | |
| Purchase and sale - share purchase - tax planning - post-sale consulting arrangements | | 416(L-R) | | | 5.3.2 | |
| Share purchase - tax minimization on sale - post-sale consulting arrangement | | 416(L-R) | | | 5.3.2 | |
| Tax planning - post-sale consulting arrangements - share purchase | | 416(L-R) | | | 5.3.2 | |
| Purchase and sale - share purchase - tax planning - retiring allowances | | 416(R)-417(L) | | | 5.3.3 | |
| Purchase and sale - share purchase considerations - tax planning - retiring allowances | | 416(R)-417(L) | | | 5.3.3 | |
| Retiring allowances - tax planning - share purchase | | 416(R)-417(L) | | | 5.3.3 | |
| RRSP - retiring allowance - tax issues - share purchase | | 416(R)-417(L) | | | 5.3.3 | |
| Share purchase - tax minimization on sale - retiring allowances | | 416(R)-417(L) | | | 5.3.3 | |
| Tax planning - retirement allowances - share purchase | | 416(R)-417(L) | | | 5.3.3 | |
| ICA (Investment Canada Act) - purchase and sale | | 417(L) | | | 6 | |
| Investment Canada Act (ICA) - purchase and sale | | 417(L) | | | 6 | |
| Purchase and sale - Investment Canada Act | | 417(L) | | | 6 | |
| Non-Canadian investor - Investment Canada Act - acquisitions - purchase and sale | | 417(L-R) | | | 6.1 | |
| Purchase and sale - Investment Canada Act - reviewable investments - when asset value exceeds threshold- s. 14 ICA | | 417(L-R) | | | 6.1 | |
| Reviewable investments - Investment Canada Act - purchase and sale - when asset value exceeds threshold- s. 14 ICA | | 417(L-R) | | | 6.1 | |
| Investment Canada Act - reviewable investments - purchase and sale - when asset value exceeds threshold- s. 14 ICA | | 417(L-R) | | | 6.1 | |
| Commissioner of Competition - Competition Act (CA) - purchase and sale | | 417(R) | | | 7 | |
| Competition Act (CA) - purchase and sale | | 417(R) | | | 7 | |
| Competition watchdog - Commissioner of Competition - purchase and sale | | 417(R) | | | 7 | |
| Purchase and sale - Competition Act (CA) | | 417(R) | | | 7 | |
| Merger - definition - Competition Act (CA) - purchase and sale - includes all mergers/acquisitions - s. 91 CA | | 417(R)-418(L) | | | 7.1 | |
| Competition Act (CA) - general merger provisions - purchase and sale | | 417(R)-418(L-R) | | | 7.1 | |
| Purchase and sale - Competition Act - general merger provisions | | 417(R)-418(L-R) | | | 7.1 | |
| Purchase and sale - Competition Tribunal - court orders - Competition Act (CA) - s. 92(1) CA | | 418(L) | | | 7.1 | |
| Competition Tribunal - court orders - Competition Act (CA) - s. 92(1) CA | | 418(L) | | | 7.1 | |
| Court orders - Competition Tribunal - Competition Act (CA) - s. 92(1) CA | | 418(L) | | | 7.1 | |
| Purchase and sale - Advance ruling mechanism - Competition Act (CA) - give binding advance ruling on merger - s. 102 CA | | 418(L) | | | 7.1 | |
| Advance ruling mechanism - Competition Act (CA) - purchase and sale - give binding advance ruling on merger - s. 102 CA | | 418(L) | | | 7.1 | |
| Competition Act (CA) - advance ruling mechanism - purchase and sale - give binding advance ruling on merger - s. 102 CA | | 418(L) | | | 7.1 | |
| Competition Act (CA) - notifiable transactions | | 418(R)-419(L) | | | 7.2 | |
| Notifiable transactions - Competition Act (CA) | | 418(R)-419(L) | | | 7.2 | |
| Purchase and sale - Competition Act (CA) - notifiable transactions | | 418(R)-419(L) | | | 7.2 | |
| Notifiable transactions - transaction thresholds - Competition Act (CA) | | 418(R)-419(L) | | | 7.2 | |
| Party threshold - notifiable transactions - Competition Act (CA) | | 418(R)-419(L) | | | 7.2 | |
| Transaction threshold - notifiable transactions - Competition Act (CA) | | 418(R)-419(L) | | | 7.2 | |
| Competition Act (CA) - notification - long form or short form | | 419(L) | | | 7.2 | |
| Personal Health Information Protection Act - purchase and sale | | 419(L-R) | | | 8 | |
| Personal information - disclosure - purchase and sale | | 419(L-R) | | | 8 | |
| Personal information - PIPEDA - purchase and sale | | 419(L-R) | | | 8 | |
| Personal Information Protection and Electronic Documents Act (PIPEDA) - purchase and sale | | 419(L-R) | | | 8 | |
| PIPEDA (Personal Information Protection and Electronic Documents Act) - purchase and sale | | 419(L-R) | | | 8 | |
| Purchase and sale - PIPEDA | | 419(L-R) | | | 8 | |
| Personal information - definition - PIPEDA - purchase and sale - info about identifiable person - s. 2(1) PIPEDA | | 419(L) | | | 8 | |
| Purchase and sale - PIPEDA - Personal information definition - info about identifiable person - s. 2(1) PIPEDA | | 419(L) | | | 8 | |
| Purchase and sale - registrations | | 419(R) | | | 9 | |
| Registration - asset purchase - purchase and sale | | 419(R) | | | 9 | |
| Registration - share purchase - purchase and sale | | 419(R) | | | 9 | |
| Registrations - purchase and sale | | 419(R) | | | 9 | |
| Accounts receivable assignments - registrations - under the PSSA - purchase and sale | | 419(R)-420(L) | | | 9.1 | |
| Assignment of accounts receivable - registrations - under the PPSA - purchase and sale | | 419(R)-420(L) | | | 9.1 | |
| Purchase and sale - registration - under the PPSA - assignment of accounts receivable | | 419(R)-420(L) | | | 9.1 | |
| Registrations - PPSA - purchase and sale - assignment of account receivables | | 419(R)-420(L) | | | 9.1 | |
| PPSA - registrations - purchase and sale - assignment of account receivables | | 419(R)-420(L) | | | 9.1 | |
| Other assignments - registrations - under the PPSA - purchase and sale | | 420(L) | | | 9.2 | |
| Purchase and sale - registration - under the PPSA - other assignments | | 420(L) | | | 9.2 | |
| Registrations - PPSA - purchase and sale - other assignments | | 420(L) | | | 9.2 | |
| PPSA - registrations - purchase and sale - other assignments | | 420(L) | | | 9.2 | |
| Land - registrations - purchase and sale | | 420(L) | | | 9.3 | |
| Purchase and sale - registration - land | | 420(L) | | | 9.3 | |
| Registrations - purchase and sale - land | | 420(L) | | | 9.3 | |
| Lease - registrations - purchase and sale | | 420(L) | | | 9.4 | |
| Purchase and sale - registration - leases | | 420(L) | | | 9.4 | |
| Registrations - purchase and sale - leases | | 420(L) | | | 9.4 | |
| Purchase and sale - registration - security for unpaid purchase price | | 420(L) | | | 9.5 | |
| Registrations - purchase and sale - security for unpaid purchase price | | 420(L) | | | 9.5 | |
| Security for unpaid purchase price - registrations - purchase and sale | | 420(L) | | | 9.5 | |
| Unpaid purchase price security - registrations - purchase and sale | | 420(L) | | | 9.5 | |
| Corporate filings - registrations - purchase and sale | | 420(L) | | | 9.6 | |
| Purchase and sale - registration - corporate filings | | 420(L) | | | 9.6 | |
| Registrations - purchase and sale - corporate filings | | 420(L) | | | 9.6 | |
| Income tax filings - registrations - purchase and sale | | 420(L) | | | 9.7 | |
| Purchase and sale - registration - income tax filings - joint elections - s. 22/85 ITA | | 420(L) | | | 9.7 | |
| Registrations - purchase and sale - income tax filings - joint elections - s. 22/85 ITA | | 420(L) | | | 9.7 | |
| HST - filings - registrations - purchase and sale | | 420(L) | | | 9.8 | |
| Purchase and sale - registration - HST filings - joint election - s. 167 ETA | | 420(L) | | | 9.8 | |
| Registrations - purchase and sale - HST filings - joint election - s. 167 ETA | | 420(L) | | | 9.8 | |
| Purchase and sale - registration - trade-mark registrations | | 420(R) | | | 9.9 | |
| Registrations - purchase and sale - trade-mark registrations | | 420(R) | | | 9.9 | |
| Trade-mark registrations - registrations - purchase and sale | | 420(R) | | | 9.9 | |
| Money laundering legislation - purchase and sale | | 420(R) | | | 10 | |
| Purchase and sale - money laundering legislation | | 420(R) | | | 10 | |
| Money Laundering Act (MLA) - purchase and sale | | 420(R) | | | 10.1 | |
| Money laundering legislation - Proceeds of crime (money laundering) and terrorist financing Act (Money Laundering Act) | | 420(R) | | | 10.1 | |
| Money laundering legislation - Proceeds of crime (money laundering) and terrorist financing regulations, SOR/2002-184 (Money Laundering Regulations) | | 420(R) | | | 10.1 | |
| Money laundering - Money Laundering Regulations (MLR) - regulations relating to legal counsel and legal forms - s. 33.3 to 33.5 MLR | | 420(R)-421(L) | | | 10.2 | |
| Money Laundering Regulations (MLR) - purchase and sale | | 420(R)-421(L) | | | 10.2 | |
| Purchase and sale - money laundering legislation - Money Laundering Regulations (MLR) - regulations relating to legal counsel and legal forms - s. 33.3 to 33.5 MLR | | 420(R)-421(L) | | | 10.2 | |
| Regulations - legal counsel and legal forms - money laundering - Money Laundering Regulations (MLR) - s. 33.3 to 33.5 MLR | | 420(R)-421(L) | | | 10.2 | |
| Money Laundering Act (MLA) - compliance requirements - purchase and sale | | 421(R) | | | 10.3 | |
| Purchase and sale - money laundering legislation - compliance requirements | | 421(R) | | | 10.3 | |