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INSERTION INSTRUCTIONS*

TAB	WITHDRAW pages	INSERT pages
Title page	Contents	Title page
Cases Reported	Contents	A-1 to A-12
Cases Cited	Contents	B-1 to B-171
Statutory References	Contents	C-1 to C-63
Topical Index	Contents	D-1 to D-8
Correlator	Contents	E-1 to E-9

Notes:

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CASES REPORTED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

A & D Precision Limited v. The Queen (B. Russell J.) (T.C.C. [General Procedure])	
.....	[2019] 6 C.T.C. 2009
Adey v. Canada (Attorney General) (Richard F. Southcott J.) (F.C.)	
.....	[2020] 1 C.T.C. 65
Affinity Credit Union 2013 v. Renz (M.T. Megaw J.) (Sask. Q.B.)	
.....	[2020] 4 C.T.C. 142
Agracity Ltd. v. The Queen (Patrick Boyle J.) (T.C.C. [General Procedure])	
.....	[2021] 1 C.T.C. 2081
Aitchison Professional Corporation v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	
.....	[2019] 3 C.T.C. 2167
Al-Quq v. Canada (Attorney General) (E. Heneghan J.) (F.C.)	
.....	[2019] 1 C.T.C. 65
Al Saunders Contracting & Consulting Inc. v. M.N.R. (Susan Wong J.) (T.C.C. [Employment Insurance])	
.....	[2019] 6 C.T.C. 2028
Allan Marshall & Associates v. Canada Revenue Agency, The Superintendent of Bankruptcy (Peter S. Glennie J.) (N.B. Q.B.)	
.....	[2020] 4 C.T.C. 97
Alta Energy Luxembourg S.A.R.L. v. The Queen (Robert J. Hogan J.) (T.C.C. [General Procedure])	
.....	[2019] 5 C.T.C. 2183
Ambs v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [Informal Procedure])	
.....	[2021] 1 C.T.C. 2051
Andre Lamy Medicine Professional Corporation v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])	
.....	[2020] 6 C.T.C. 2001
Ansems v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	
.....	[2020] 2 C.T.C. 2167
Aquilini (Estate) v. The Queen (F.J. Pizzitelli J.) (T.C.C. [General Procedure])	
.....	[2020] 3 C.T.C. 2105
Ark Angel Foundation v. Canada (National Revenue) (J.D. Denis Pelletier, D.G. Near, Judith Woods JJ.A.) (F.C.A.)	
.....	[2019] 4 C.T.C. 71
Armour Group Limited v. Canada (Wyman W. Webb, Donald J. Rennie, J. Woods JJ.A.) (F.C.A.)	
.....	[2019] 4 C.T.C. 1
Arora Trading Ltd. v. The Queen (Henry A. Visser J.) (T.C.C. [General Procedure])	
.....	[2020] 4 C.T.C. 2131
Atlantic Packaging Products Ltd. Atlantic Produits D'Emballage Ltée v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	
.....	[2019] 3 C.T.C. 2121

Attorney General of Canada v. Nortip Development Corporation (D.E. Fry C.J.N.L., C.W. White, M.F. Harrington JJ.A.) (N.L. C.A.)	[2019] 4 C.T.C. 221
BABKIS, Re (Reg. C. Elaine Thompson) (Sask. Q.B.)	[2019] 6 C.T.C. 207
Barbe c. Canada (Procureur général) (William F. Pentney J.) (F.C.)	[2021] 1 C.T.C. 59
Barejo Holdings ULC v. Canada (Noël C.J., Rennie, Rivoalen JJ.A.) (F.C.A.)	[2020] 4 C.T.C. 67
Bayer Inc. v. Canada (Attorney General) (Simon Fothergill J.) (F.C.)	[2020] 5 C.T.C. 61
Birchcliff Energy Ltd. v. R. (Johanne Gauthier, David Stratas, Wyman W. Webb JJ.A.) (F.C.A.)	[2020] 1 C.T.C. 1
Black v. The Queen (Eugene P. Rossiter C.J.) (T.C.C. [General Procedure])	[2019] 6 C.T.C. 2059
Bradshaw v. The Queen (Johanne D'Auray J.) (T.C.C. [General Procedure])	[2019] 6 C.T.C. 2125
Bradwick Property Management Services Inc. v. Canada (National Revenue) (George R. Locke J.) (F.C.)	[2020] 2 C.T.C. 59
Burley v. The Queen (Rommel G. Masse D.J.) (T.C.C. [Informal Procedure])	[2021] 1 C.T.C. 2125
Callaghan v. The Queen (G. Jorré J.) (T.C.C. [Informal Procedure])	[2020] 4 C.T.C. 2067
Cameco Corporation v. The Queen (John R. Owen J.) (T.C.C. [General Procedure])	[2019] 1 C.T.C. 2001
Campbell v. Canada (Attorney General) (Sébastien Grammond J.) (F.C.)	[2019] 1 C.T.C. 7
Campbell v. Canada (Attorney General) (Sébastien Grammond J.) (F.C.)	[2019] 4 C.T.C. 12
Canada v. Alta Energy Luxembourg S.A.R.L. (Wyman W. Webb, D.G. Near, George R. Locke JJ.A.) (F.C.A.)	[2020] 5 C.T.C. 193
Canada v. Bank Of Montreal (Wyman W. Webb, D.G. Near, Anne L. Mactavish JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 181
Canada v. CAMECO Corporation (Wyman W. Webb, Donald J. Rennie, Anne L. Mactavish JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 64
Canada v. Colitto (Eleanor R. Dawson, David Stratas, John B. Laskin JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 127
Canada v. Rio Tinto Alcan Inc. (J.D. Denis Pelletier, Johanne Gauthier, Johanne Trudel JJ.A.) (F.C.A.)	[2019] 3 C.T.C. 18
Canada v. 594710 British Columbia Ltd. (Eleanor R. Dawson, Mary J.L. Gleason, Judith M. Woods JJ.A.) (F.C.A.)	[2019] 5 C.T.C. 1
Canada v. 984274 Alberta Inc. (Marc Noël C.J., Richard Boivin, Marianne Rivoalen JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 227
Canada (Attorney General) v. Valero Energy Inc. (Richard Boivin, Yves de Montigny, Marianne Rivoalen JJ.A.) (F.C.A.)	[2020] 6 C.T.C. 175

Canada (National Revenue) v. Al Saunders Contracting & Consulting Inc. (Eleanor R. Dawson, Donald J. Rennie, George R. Locke JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 208
Canada (National Revenue) v. Atlas Tube Canada ULC (Richard F. Southcott J.) (F.C.)	[2019] 4 C.T.C. 123
Canada (National Revenue) v. Cameco Corporation (Donald J. Rennie, Judith Woods, J.B. Laskin JJ.A.) (F.C.A.)	[2020] 3 C.T.C. 151
Canada (National Revenue) v. Chi (René LeBlanc J.) (F.C.)	[2019] 5 C.T.C. 103
Canada (National Revenue) v. Friedman (Peter G. Pamel J.) (F.C.)	[2020] 5 C.T.C. 74
Canada (National Revenue) v. Gray (E. Heneghan J.) (F.C.)	[2020] 2 C.T.C. 16
Canada (National Revenue) v. Montana (Alan S. Diner J.) (F.C.)	[2020] 2 C.T.C. 87
Canada (Revenu national) c. Hydro-Québec (Yvan Roy J.) (F.C.)	[2019] 4 C.T.C. 31
Canada (Revenu national) c. Izmirlian (Luc Martineau J.) (F.C.)	[2020] 2 C.T.C. 1
Canada (Revenu national) c. Les Développements Béarence Inc. (B. Richard Bell J.) (F.C.)	[2019] 4 C.T.C. 185
Canadian Imperial Bank of Commerce v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2127
Canadian Pacific Railway v. Canada (Alan S. Diner J.) (F.C.)	[2021] 1 C.T.C. 139
Canadian Pacific Railway v. Saskatchewan (M.D. Popescul C.J.Q.B.) (Sask. Q.B.)	[2020] 3 C.T.C. 49
CBS Canada Holdings Co. v. The Queen (K. Lyons J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2132
Charette v. Trinity Capital Corporation (Glustein J.) (Ont. S.C.J.)	[2019] 6 C.T.C. 116
Chekosky v. Canada (Revenue Agency) (Elizabeth Walker J.) (F.C.)	[2020] 4 C.T.C. 33
Chen v. TD Waterhouse Canada Inc. (F.L. Myers J.) (Ont. S.C.J.)	[2020] 5 C.T.C. 40
Cheng v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2020] 6 C.T.C. 2101
Church of Atheism of Central Canada v. Canada (National Revenue) (M. Nadon, Donald J. Rennie, Marianne Rivoalen JJ.A.) (F.C.A.)	[2020] 6 C.T.C. 1
Colitto v. The Queen (Henry A. Visser J.) (T.C.C. [General Procedure])	[2019] 5 C.T.C. 2001
Collins Family Trust v. Canada (Attorney General) (Giaschi J.) (B.C. S.C.)	[2020] 1 C.T.C. 26
Collins Family Trust v. Canada (Attorney General) (Fisher, Griffin, DeWitt-Van Oosten JJ.A.) (B.C. C.A.)	[2021] 1 C.T.C. 153
Connolly v. Canada (National Revenue) (Johanne Gauthier, Richard Boivin, Mary J.L. Gleason JJ.A.) (F.C.A.)	[2020] 1 C.T.C. 109

Crean v. Canada (Attorney General) (E. Burke J.) (B.C. S.C.)	[2019] 3 C.T.C. 98
De Geest v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2001
De Vries v. The Queen (B. Paris J.) (T.C.C. [General Procedure])	[2019] 1 C.T.C. 2311
Deans Knight Income Corporation v. The Queen (B. Paris J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2001
Dépatie c. La Reine (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2020] 2 C.T.C. 2176
Devon Canada Corporation v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [General Procedure])	[2019] 5 C.T.C. 2118
Digiuseppe (Re) (Patrick Gleeson J.) (F.C.)	[2019] 2 C.T.C. 141
Dnebosky v. The Queen (David E. Graham J.) (T.C.C. [Informal Procedure])	[2020] 1 C.T.C. 2077
Dock Edge + Inc. v. The Queen (B. Russell J.) (T.C.C. [General Procedure])	[2019] 5 C.T.C. 2224
Ebenal, Re (Reg. C. Elaine Thompson) (Sask. Q.B.)	[2019] 5 C.T.C. 39
Exxonmobil Canada Ltd. v. The Queen (John R. Owen J.) (T.C.C. [General Procedure])	[2020] 3 C.T.C. 2001
Fiducie financière Satoma c. Canada (Marc Noël C.J., J.D. Denis Pelletier, Yves de Montigny J.J.A.) (F.C.A.)	[2019] 2 C.T.C. 33
Fink v. Canada (Attorney General) (Sylvie E. Roussel J.) (F.C.)	[2019] 5 C.T.C. 77
Forbes Painting and Decorating Ltd. v. Canada (Attorney General) (Keith M. Boswell J.) (F.C.)	[2020] 1 C.T.C. 82
Ford Motor Company of Canada v. Minister of Finance (Ontario) (G. Dow J.) (Ont. S.C.J.)	[2021] 1 C.T.C. 122
Free v. The Queen (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2019] 6 C.T.C. 2001
Freitas v. Canada (Wyman W. Webb, Mary J.L. Gleason, J.B. Laskin J.J.A.) (F.C.A.)	[2019] 2 C.T.C. 155
Fu v. Canada (Attorney General) (Glennys L. McVeigh J.) (F.C.)	[2020] 2 C.T.C. 151
Fuiten, Re (Reg. C. Elaine Thompson) (Sask. Q.B.)	[2019] 1 C.T.C. 91
Gaudette c. R. (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2019] 5 C.T.C. 2036
Ghumman v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [Informal Procedure])	[2020] 2 C.T.C. 2015
Gidda (Re) (Reg. G. Taylor) (B.C. S.C.)	[2020] 4 C.T.C. 158
Gilao v. The Queen (Randall S. Bockock J.) (T.C.C. [Informal Procedure])	[2020] 3 C.T.C. 2065
Gladwin Realty Corporation v. The Queen (Robert J. Hogan J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2184

Glazer v. Canada (Attorney General) (E. Heneghan J.) (F.C.)	[2020] 2 C.T.C. 137
Gordon v. Canada (R.L. Barnes J.) (F.C.)	[2019] 6 C.T.C. 1
Gordon v. Canada Revenue Agency (Perell J.) (Ont. S.C.J.)	[2020] 4 C.T.C. 25
Gosai v. R. (David E. Spiro J.) (T.C.C. [General Procedure])	[2021] 1 C.T.C. 2070
Greenstreet v. The Queen (David E. Graham J.) (T.C.C. [Informal Procedure])	[2020] 4 C.T.C. 2193
Grosvenor Park Media Fund L.P. v. Arc Productions Ltd. et al. (Koehnen J.) (Ont. S.C.J.)	[2021] 1 C.T.C. 271
Hamad c. La Reine (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2020] 3 C.T.C. 2175
Hansen v. The Queen (Johanne D'Auray J.) (T.C.C. [General Procedure])	[2021] 1 C.T.C. 2134
Harrison v. Canada (National Revenue) (Cecily Y. Strickland J.) (F.C.)	[2020] 6 C.T.C. 41
Her Majesty the Queen v. CBS Canada Holdings Co (J.D. Denis Pelletier, Judith Woods, J.B. Laskin JJ.A.) (F.C.A.)	[2020] 5 C.T.C. 1
Holland v. Canada (Attorney General) (Glennys L. McVeigh J.) (F.C.)	[2020] 5 C.T.C. 123
Hurwitz v. The Queen (Randall S. Boccock J.) (T.C.C. [Informal Procedure])	[2020] 5 C.T.C. 2079
Hydro One Networks Inc. v. Ontario Energy Board (D.L. Corbett, Ducharme, Gomery JJ.) (Ont. Div. Ct.)	[2020] 5 C.T.C. 103
Iberville Developments Limited v. Canada (Marc Noël, Yves de Montigny, Mary J.L. Gleason JJ.A.) (F.C.A.)	[2020] 5 C.T.C. 133
Iberville Developments Limited v. The Queen (Patrick Boyle J.) (T.C.C. [General Procedure])	[2019] 2 C.T.C. 2109
Jefferson v. The Queen (B. Paris J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2125
Jencal Holdings Ltd. v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2084
Jewett v. Canada (Attorney General) (E. Heneghan J.) (F.C.)	[2019] 6 C.T.C. 187
Kam-Press Metal Products Ltd. v. The Queen (J.R. Owen J.) (T.C.C. [General Procedure])	[2020] 5 C.T.C. 2001
Kau v. The Queen (B. Russell J.) (T.C.C. [General Procedure])	[2019] 2 C.T.C. 2183
Kaul v. The Queen (Eugene P. Rossiter C.J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2169
Kaye et al. v. Fogler Rubinoff LLP et al. (Master J. Josefo) (Ont. S.C.J.)	[2019] 3 C.T.C. 159
Keybrand Foods Inc. v. The Queen (Gaston Jorré D.J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2024
Kim v. Canada (Wyman W. Webb, Richard Boivin, Donald J. Rennie JJ.A.) (F.C.A.)	[2019] 6 C.T.C. 143

King v. The Queen (Réal Favreau J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2091
Konyi v. Canada (Sandra J. Simpson J.) (F.C.)	[2019] 3 C.T.C. 127
Krumm v. The Queen (Henry A. Visser J.) (T.C.C. [General Procedure])	[2020] 5 C.T.C. 2010
Kurnik v. The Queen (R.S. Bocock J.) (T.C.C. [Informal Procedure])	[2020] 5 C.T.C. 2056
Laforest Marketing Internationals Inc. c. La Reine (Jean-Gilles S. Lebel J.) (T.C.C. [Informal Procedure])	[2020] 2 C.T.C. 2212
Laliberté v. Canada (Johanne Gauthier, Yves de Montigny, Mary J.L. Gleason JJ.A.) (F.C.A.)	[2021] 1 C.T.C. 1
Laliberté v. The Queen (Patrick Boyle J.) (T.C.C. [General Procedure])	[2019] 6 C.T.C. 2040
Landbouwbédrijf Backx B.V. v. Canada (M. Nadon, Marianne Rivoalen, George R. Locke JJ.A.) (F.C.A.)	[2020] 3 C.T.C. 214
Landbouwbédrijf Backx B.V. v. The Queen (Guy R. Smith J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2177
Langlois c. Canada (Procureur général) (Luc Martineau J.) (F.C.)	[2019] 5 C.T.C. 121
Lapierre v. The Queen (Lucie Lamarre A.C.J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2105
Lawyers' Professional Indemnity Company v. Canada (David Stratas, J.B. Laskin, Anne L. Mactavish JJ.A.) (F.C.A.)	[2020] 6 C.T.C. 97
Lawyers' Professional Indemnity Company v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2038
Ledcor Design-Build Saskatchewan Ltd. v. Comfort Structures Ltd. (G.A. Chicoine J.) (Sask. Q.B.)	[2019] 2 C.T.C. 171
Lee v. R. (E. Heneghan J.) (F.C.)	[2019] 1 C.T.C. 1
Lee v. The Queen (John R. Owen J.) (T.C.C. [General Procedure])	[2019] 6 C.T.C. 2142
Les Gestions Bussey Inc. c. Canada (Procureur général) (George R. Locke J.) (F.C.)	[2019] 4 C.T.C. 148
Levick v. Canada Revenue Agency (Beveridge, Hamilton, Peter M.S. Bryson JJ.A.) (N.S. C.A.)	[2020] 3 C.T.C. 24
Levick (Re) (Ann E. Smith J.) (N.S. S.C.)	[2019] 3 C.T.C. 73
Lewin Estate v. The Queen (Réal Favreau J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2103
Liquid Capital Prairie Corp. v. Mainline Industrial Limited Partnership (Ottenbreit, Leurér, Tholl JJ.A.) (Sask. C.A.)	[2020] 1 C.T.C. 94
Liu v. Borden Ladner Gervais LLP (Willcock, Butler, Abrioux JJ.A.) (B.C. C.A.)	[2020] 6 C.T.C. 17
Loblaws Financial Holdings Inc. v. Canada (Judith Woods, J.B. Laskin, Anne L. Mactavish JJ.A.) (F.C.A.)	[2020] 4 C.T.C. 1

Loblaw Financial Holdings Inc. v. The Queen (Campbell J. Miller J.) (T.C.C. [General Procedure]).....	[2019] 2 C.T.C. 2001
Louie v. Canada (M. Nadon, Eleanor R. Dawson, Anne L. Mactavish JJ.A.) (F.C.A.)	[2020] 4 C.T.C. 122
Louie v. The Queen (Lucie Lamarre A.C.J.) (T.C.C. [General Procedure])	[2019] 5 C.T.C. 2043
Loyer (Succession) c. Canada (Procureur général) (René LeBlanc J.) (F.C.)	[2020] 3 C.T.C. 1
Lunot v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2020] 1 C.T.C. 2031
MacDonald v. Canada (Wagner C.J.C., Abella, Moldaver, Karakatsanis, Côté, Brown, Rowe, Martin, Kasirer JJ.) (S.C.C.)	[2020] 3 C.T.C. 183
MacDonald v. The Queen (Guy R. Smith J.) (T.C.C. [General Procedure])	[2020] 3 C.T.C. 2041
MacDonald v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2020] 4 C.T.C. 2086
Macintosh v. Canada (National Revenue) (Patrick Gleeson J.) (F.C.)	[2020] 4 C.T.C. 113
Madison Pacific Properties Inc. v. Canada (J.D. Denis Pelletier, Yves de Montigny, Mary J.L. Gleason JJ.A.) (F.C.A.)	[2019] 6 C.T.C. 196
Makosz v. The Queen (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2019] 4 C.T.C. 2113
Mammone v. Canada (Donald J. Rennie, Judith M. Woods, J.B. Laskin JJ.A.) (F.C.A.)	[2020] 1 C.T.C. 131
Manhue v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [General Procedure])	[2019] 2 C.T.C. 2189
Martel v. Canada (Attorney General) (Elizabeth Walker J.) (F.C.)	[2020] 3 C.T.C. 39
Martineau c. Canada (Agence du revenu) (Denis Gascon J.) (F.C.)	[2019] 1 C.T.C. 81
Mazraani c. Industrielle Alliance, Assurance et services financiers inc. (Wagner C.J.C., Abella, Moldaver, Karakatsanis, Gascon, Côté, Brown, Rowe, Martin JJ.) (S.C.C.)	[2019] 2 C.T.C. 75
McCarthy v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2020] 5 C.T.C. 2086
McCuaig Balkwill v. The Queen (Patrick Boyle J.) (T.C.C. [General Procedure])	[2019] 1 C.T.C. 2293
McKee v. Minister of National Revenue (Reg. C. Elaine Thompson) (Sask. Q.B.)	[2020] 2 C.T.C. 164
McNeeley v. The Queen (B. Russell J.) (T.C.C. [General Procedure])	[2020] 6 C.T.C. 2174
Melançon c. La Reine (Guy R. Smith J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2146
Mikhail v. The Queen (K.A. Siobhan Monaghan J.) (T.C.C. [Informal Procedure])	[2020] 2 C.T.C. 2154
Mior v. Canada (Attorney General) (Michael D. Manson J.) (F.C.)	[2020] 2 C.T.C. 33

MMV Capital Partners Inc. v. The Queen (Randall S. Bocock J.) (T.C.C. [General Procedure]).....	[2020] 5 C.T.C. 2119
Monaghan, Re (Reg. C. Elaine Thompson) (Sask. Q.B.)	[2019] 1 C.T.C. 44
Monsell v. The Queen (Johanne D'Auray J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2035
Moose Factory Restaurant Properties Ltd. v. The Queen (John R. Owen J.) (T.C.C. [General Procedure]).....	[2020] 4 C.T.C. 2103
Mottle v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2019] 1 C.T.C. 2324
Mueller v. The Queen (Randall S. Bocock J.) (T.C.C. [General Procedure])	[2019] 4 C.T.C. 2117
Muth Estate (Little J.) (Alta. Q.B.)	[2020] 5 C.T.C. 159
Neyedly v. Canada (Attorney General) (William F. Pentney J.) (F.C.)	[2021] 1 C.T.C. 250
Ngai v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2001
Nolis v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])	[2019] 2 C.T.C. 2219
Paletta v. The Queen (Robert Hogan J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2069
Pangaea One Acquisition Holdings XII S.À.R.L. v. The Queen (Guy R. Smith J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2095
Parmar v. Canada (Attorney General) (Catherine M. Kane J.) (F.C.)	[2019] 5 C.T.C. 49
Pathak v. Canada (National Revenue) (Russel W. Zinn J.) (F.C.)	[2020] 1 C.T.C. 211
Peerenboom v. The Queen (Randall S. Bocock J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2195
Pierre Juneau Rénovations Inc. c. La Reine (Rommel G. Masse D.J.) (T.C.C. [Informal Procedure]).....	[2020] 6 C.T.C. 2109
Pomerleau c. Canada (Marc Noël C.J., Richard Boivin, Yves de Montigny JJ.A.) (F.C.A.)	[2019] 3 C.T.C. 134
Pouchet v. Canada (Attorney General) (Peter Annis J.) (F.C.)	[2019] 2 C.T.C. 105
Prairielane Holdings Ltd. v. The Queen (Ronald MacPhee J.) (T.C.C. [General Procedure]).....	[2019] 6 C.T.C. 2096
Prince v. Canada (National Revenue) (Peter Annis J.) (F.C.)	[2020] 1 C.T.C. 20
Productions GFP (III) Inc. c. Canada (Procureur général) (William F. Pentney J.) (F.C.)	[2020] 5 C.T.C. 173
Quinco Financial Inc. v. Canada (David Stratas, Wyman W. Webb, J.B. Laskin JJ.A.) (F.C.A.)	[2019] 1 C.T.C. 31
R. v. Ajise (Abella, Karakatsanis, Côté, Brown, Rowe JJ.) (S.C.C.)	[2019] 1 C.T.C. 63
R v. Cameron (Barbara Lea Veldhuis, Jo'Anne Strekaf, Elizabeth Hughes JJ.A.) (Alta. C.A.)	[2020] 6 C.T.C. 209

R. v. Ciciarelli (P.A. Schreck J.) (Ont. S.C.J.)	[2020] 4 C.T.C. 152
R. v. Isaak (D.L. Dorey Prov. J.) (B.C. Prov. Ct.)	[2020] 3 C.T.C. 225
R. v. Isaak (B.J. Brown J.) (B.C. S.C.)	[2021] 1 C.T.C. 41
R. v. Lawson (Stromberg-Stein, Willcock, Fisher, JJ.A.) (B.C. C.A.)	[2019] 4 C.T.C. 24
R. v. Lawson (Abrioux, Groberman, Fenlon, JJ.A.) (B.C. C.A.)	[2020] 2 C.T.C. 43
R. v. Mariani (Mara Greene J.) (Ont. C.J.)	[2019] 4 C.T.C. 157
R. v. Merrill (R.R. Smith Prov. J.) (B.C. Prov. Ct.)	[2021] 1 C.T.C. 218
R. v. Millar (Fitch, Willcock, Abrioux, JJ.A.) (B.C. C.A.)	[2020] 1 C.T.C. 182
R. v. Patry (Blok J.) (B.C. S.C.)	[2019] 2 C.T.C. 8
R. v. Porisky (Fisher, Dickson, Abrioux, JJ.A.) (B.C. C.A.)	[2019] 6 C.T.C. 97
R. v. Reynolds (G.C. Weatherill J.) (B.C. S.C.)	[2021] 1 C.T.C. 95
R. v. Reynolds (G.C. Weatherill J.) (B.C. S.C.)	[2021] 1 C.T.C. 107
R v. Sharma (Frederica Schutz J.A.) (Alta. C.A.)	[2019] 1 C.T.C. 73
R. v. Sharma (J.L. Lester Prov. J.) (Alta. Prov. Ct.)	[2019] 2 C.T.C. 116
R. v. Sharma (G. Pardu, I.V.B. Nordheimer, A. Harvison Young JJ.A.) (Ont. C.A.)	[2019] 5 C.T.C. 67
R v. Sharma (Peter Costigan, Frans Slatter, Sheila Greckol JJ.A.) (Alta. C.A.)	[2020] 5 C.T.C. 55
R. v. Steeves (S.A. Donegan J.) (B.C. S.C.)	[2020] 1 C.T.C. 226
R v. Steinkey (Frans Slatter, Michelle Crighton, Kevin Feehan JJ.A.) (Alta. C.A.)	[2019] 5 C.T.C. 89
Rafter (Re) (Raffi A. Balmanoukian J.) (N.S. S.C.)	[2019] 3 C.T.C. 46
Rasmussen v. The Queen (Réal Favreau J.) (T.C.C. [Informal Procedure])	[2019] 4 C.T.C. 2157
Rattai v. The Queen (K. Lyons J.) (T.C.C. [General Procedure])	[2021] 1 C.T.C. 2001
Renvoi relatif à la Loi de l'impôt, Re (Yvan Roy J.) (F.C.)	[2019] 6 C.T.C. 103
Revera Long Term Care Inc. v. Minister of National Revenue (Shirzad Ahmed J.) (F.C.)	[2020] 1 C.T.C. 171
Reyes v. Canada (Johanne Gauthier, David Stratas, D.G. Near JJ.A.) (F.C.A.)	[2019] 6 C.T.C. 113

- Robert Mandel et al. v. 1909975 Ontario Inc. et al. (Koehnen J.) (Ont. S.C.J. [Commercial List])..... **[2020] 6 C.T.C.** 80
- Robinson v. Canada (National Revenue) (E. Susan Elliott J.) (F.C.)
..... **[2019] 4 C.T.C.** 190
- Robinson v. The Queen (K.A. Siobhan Monaghan J.) (T.C.C. [Informal Procedure])
..... **[2020] 1 C.T.C.** 2046
- Robitaille v. The Queen (David E. Spiro J.) (T.C.C. [Informal Procedure])
..... **[2020] 6 C.T.C.** 2129
- Rocco Gagliese Productions Inc. v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])..... **[2019] 3 C.T.C.** 2154
- Rogers Enterprises (2015) Inc. v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [General Procedure])..... **[2020] 6 C.T.C.** 2013
- Roher v. Canada (Johanne Gauthier, Yves de Montigny, Mary J.L. Gleason JJ.A.)
(F.C.A.) **[2020] 5 C.T.C.** 148
- Roofmart Ontario Inc. v. Canada (National Revenue) (Rennie, Webb, Mactavish JJ.A.)
(F.C.A.) **[2021] 1 C.T.C.** 19
- Roy v. The Queen (Guy R. Smith J.) (T.C.C. [Informal Procedure])
..... **[2020] 1 C.T.C.** 2070
- Samaroo v. Canada Revenue Agency (Tysoe, Harris, Griffin JJ.A.) (B.C. C.A.)
..... **[2020] 1 C.T.C.** 143
- Sampson v. British Columbia (G.R.J. Gaul J.) (B.C. S.C.)
..... **[2019] 2 C.T.C.** 50
- Saran (Re) (Stanley J. Kershman J.) (Ont. S.C.J.)
..... **[2019] 4 C.T.C.** 89
- Sarkaria v. The Queen (B. Russell J.) (T.C.C. [General Procedure])
..... **[2019] 1 C.T.C.** 2287
- Saskatchewan Power Corp. v. Mainline Industrial Limited Partnership (B.A.
Barrington-Foote J.) (Sask. Q.B.)
..... **[2019] 1 C.T.C.** 13
- Semenov v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [Informal Procedure])
..... **[2019] 2 C.T.C.** 2143
- Siemens v. Baker (G.G. Mitchell J.) (Sask. Q.B.)
..... **[2019] 5 C.T.C.** 129
- Softcom Solutions Inc. v. Canada (Attorney General) (Schabas J.) (Ont. S.C.J.)
..... **[2020] 6 C.T.C.** 116
- Solicitor-Client Privilege of Things Seized (Re) (B.J. Brown J.) (B.C. S.C.)
..... **[2019] 6 C.T.C.** 166
- Soulliere v. The Queen (Gaston Jorré D.J.) (T.C.C. [General Procedure])
..... **[2021] 1 C.T.C.** 2038
- St. Benedict Catholic Secondary School Trust v. The Queen (Robert J. Hogan J.)
(T.C.C. [General Procedure])
..... **[2021] 1 C.T.C.** 2173
- Stark International Inc. v. The Queen (Don R. Sommerfeldt J.) (T.C.C. [General
Procedure])..... **[2020] 4 C.T.C.** 2153
- Sterritt v. The Queen (B. Russell J.) (T.C.C. [Informal Procedure])
..... **[2019] 1 C.T.C.** 2328
- Stewart v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])
..... **[2020] 1 C.T.C.** 2143

Stone v. The Queen (G. Jorré J.) (T.C.C. [General Procedure])	[2020] 3 C.T.C. 2072
Stonehouse Group Inc. v. Ontario (Minister of Finance) (S.F. Dunphy J.) (Ont. S.C.J.)	[2020] 2 C.T.C. 21
Strachan v. The Queen (Susan Wong J.) (T.C.C. [Informal Procedure])	[2020] 5 C.T.C. 2062
Supavittipatana v. R. (K.A. Siobhan Monaghan J.) (T.C.C. [Informal Procedure])	[2021] 1 C.T.C. 2184
Taghlian v. M.N.R. (Réal Favreau J.) (T.C.C. [Employment Insurance])	[2019] 6 C.T.C. 2174
The Bank of Montreal v. The Queen (David E. Graham J.) (T.C.C. [General Procedure])	[2019] 5 C.T.C. 2074
The Gladwin Realty Corporation v. The Queen (Marc Noël C.J., Yves de Montigny, René LeBlanc J.J.A.) (F.C.A.)	[2020] 6 C.T.C. 185
The Queen v. Macdonald (Marc Noël C.J., Pelletier, de Montigny J.J.A.) (F.C.A.)	[2019] 3 C.T.C. 79
Thompson v. The Queen (B. Russell J.) (T.C.C. [General Procedure])	[2019] 1 C.T.C. 2305
Tomorrow's Champions Foundation v. Canada (National Revenue) (J.B. Laskin J.A.) (F.C.A.)	[2020] 6 C.T.C. 9
Total Energy Services Inc. v. The Queen (Henry A. Visser J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2049
Tournier v. The Queen (Randall S. Bocock J.) (T.C.C. [Informal Procedure])	[2019] 2 C.T.C. 2136
Trower v. The Queen (K.A. Siobhan Monaghan J.) (T.C.C. [Informal Procedure])	[2020] 1 C.T.C. 2112
Tusk Exploration Ltd. v. Canada (Johanne Gauthier, Wyman W. Webb, D.G. Near J.J.A.) (F.C.A.)	[2019] 3 C.T.C. 55
Tyskerud v. The Queen (Randall S. Bocock J.) (T.C.C. [Informal Procedure])	[2019] 4 C.T.C. 2062
Valero Energy Inc. v. Canada (Attorney General) (Martine St-Louis J.) (F.C.)	[2019] 6 C.T.C. 153
Valovic v. The Queen (K.A. Siobhan Monaghan J.) (T.C.C. [General Procedure])	[2021] 1 C.T.C. 2164
Van Steenis v. Canada (Stratas, Rennie, J.B. Laskin J.J.A.) (F.C.A.)	[2021] 1 C.T.C. 90
Van Steenis v. The Queen (David E. Graham J.) (T.C.C. [Informal Procedure])	[2019] 1 C.T.C. 2281
Wall v. R. (Henry A. Visser J.) (T.C.C. [General Procedure])	[2020] 4 C.T.C. 2001
Walsh v. Canada (Attorney General) (Gauthier, Stratas, David G. Near J.J.A.) (F.C.A.)	[2020] 5 C.T.C. 14
Wardlaw v. The Queen (Gaston Jorré D.J.) (T.C.C. [General Procedure])	[2020] 5 C.T.C. 2095
Weldegebriel v. Canada (Attorney General) (Alan S. Diner J.) (F.C.)	[2021] 1 C.T.C. 34
White v. The Queen (Steven K. D'Arcy J.) (T.C.C. [General Procedure])	[2020] 5 C.T.C. 2106

Wilson v. The Queen (Randall S. Bocock J.) (T.C.C. [Informal Procedure])	[2020] 1 C.T.C. 2203
Wise v. The Queen (Guy R. Smith J.) (T.C.C. [General Procedure])	[2020] 3 C.T.C. 2091
Wolf v. Canada (Wyman W. Webb, Richard Boivin, Donald J. Rennie JJ.A.) (F.C.A.)	[2020] 5 C.T.C. 93
Yeo (Re) (Reg. Raffi A. Balmanoukian) (N.S. S.C.)	[2020] 5 C.T.C. 218
Zaki v. Canada (National Revenue) (Michael D. Manson J.) (F.C.)	[2019] 2 C.T.C. 1
Zong v. The Queen (Randall S. Bocock J.) (T.C.C. [Informal Procedure])	[2020] 3 C.T.C. 2059
Zorn (Re) (Master Schwartz) (B.C. S.C.)	[2019] 5 C.T.C. 31
9081-2769 Québec inc. c. La Reine (Dominique Lafleur J.) (T.C.C. [Informal Procedure])	[2019] 4 C.T.C. 2079
9228-2987 Québec Inc. c. La Reine (Dominique Lafleur J.) (T.C.C. [Informal Procedure])	[2020] 6 C.T.C. 2085
422252 Alberta Ltd v. Messenger (M.J. Lema J.) (Alta. Q.B.)	[2020] 4 C.T.C. 49
626468 New Brunswick Inc. v. Canada (Wyman W. Webb, D.G. Near, J.B. Laskin JJ.A.) (F.C.A.)	[2020] 5 C.T.C. 17
876958 Ontario Limited v. The Queen (Ronald MacPhee J.) (T.C.C. [Informal Procedure])	[2019] 5 C.T.C. 2113
984274 Alberta Inc. v. R. (Guy R. Smith J.) (T.C.C. [General Procedure])	[2020] 1 C.T.C. 2001
1074022 B.C. Ltd. v. Li (Master Harper) (B.C. S.C.)	[2020] 3 C.T.C. 171
1245989 Alberta Ltd. v. Canada (Attorney General) (M. Nadon, Eleanor R. Dawson, Mary J.L. Gleason JJ.A.) (F.C.A.)	[2019] 3 C.T.C. 1
1455257 Ontario Inc. v. The Queen (Gabrielle St-Hilaire J.) (T.C.C. [General Procedure])	[2020] 6 C.T.C. 2137
1680169 Ontario Limited v. Canada (Attorney General) (Alan S. Diner J.) (F.C.)	[2020] 3 C.T.C. 12
1717398 Ontario Inc. (Lost Forest Park) v. The Queen (Guy R. Smith J.) (T.C.C. [General Procedure])	[2020] 2 C.T.C. 2145
2078970 Ontario Inc. v. 2078702 Ontario Inc. (David E. Graham J.) (T.C.C. [General Procedure])	[2019] 3 C.T.C. 2047
2321184 Ontario Ltd. v. M.N.R. (Susan Wong J.) (T.C.C.)	[2020] 5 C.T.C. 2045
4053893 Canada Inc. v. Canada (National Revenue) (Patrick Gleeson J.) (F.C.)	[2019] 4 C.T.C. 214
5551928 Manitoba Ltd. v. Canada (Attorney General) (Newbury, Saunders, Dickson JJ.A.) (B.C. C.A.)	[2020] 2 C.T.C. 119

CASES CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

- A.T.A. v. Alberta (Information & Privacy Commissioner)** (2011), 339 D.L.R. (4th) 428, 2011 CarswellAlta 2068, 2011 CarswellAlta 2069, 2011 SCC 61, (sub nom. *Alberta Teachers' Association v. Information & Privacy Commissioner (Alta.)*) 424 N.R. 70, 52 Alta. L.R. (5th) 1, 28 Admin. L.R. (5th) 177, [2012] 2 W.W.R. 434, (sub nom. *Alberta (Information & Privacy Commissioner) v. Alberta Teachers' Association*) [2011] 3 S.C.R. 654, [2011] S.C.J. No. 61, (sub nom. *Alberta Teachers' Association v. Information and Privacy Commissioner*) 519 A.R. 1, (sub nom. *Alberta Teachers' Association v. Information and Privacy Commissioner*) 539 W.A.C. 1 (S.C.C.)
- considered [2019] 5 49
- A.Y.S.A. Amateur Youth Soccer Assn. v. Canada Revenue Agency** (2007), 2007 SCC 42, 2007 CarswellNat 3105, 2007 CarswellNat 3106, 367 N.R. 264, 2007 D.T.C. 5527 (Eng.), 2007 D.T.C. 5541 (Fr.), [2007] S.C.J. No. 42, [2007] 3 S.C.R. 217, [2008] 1 C.T.C. 32, 287 D.L.R. (4th) 4 (S.C.C.)
- considered [2020] 6 1
- Abakhan & Associates Inc. v. Canada (Attorney General)** (2007), 2007 FC 1327, 2007 CF 1327, 321 F.T.R. 164 (Eng.), 2007 CarswellNat 4462, [2007] F.C.J. No. 1709, 2008 D.T.C. 6028 (Eng.), [2008] 2 C.T.C. 1, 2007 CarswellNat 5207 (F.C.)
- referred to [2020] 1 171
- AbbVie Corp. v. Janssen Inc.** (2014), 2014 FCA 242, 131 C.P.R. (4th) 128, 2014 CarswellNat 4204, [2014] F.C.J. No. 1082, 2014 CAF 242, 2014 CarswellNat 8512 (F.C.A.)
- followed [2020] 5 74
- Aboriginal Federated Alliance Inc. v. Canada (Customs & Revenue Agency)** (2002), 303 A.R. 304, 273 W.A.C. 304, [2002] 11 W.W.R. 660, [2002] A.J. No. 597, 2002 CarswellAlta 620, 2002 ABCA 104, 214 D.L.R. (4th) 707, 7 Alta. L.R. (4th) 24 (Alta. C.A.)
- referred to [2019] 5 129
- Abraham v. Canada (Attorney General)** (2012), (sub nom. *Canada (Attorney General) v. Abraham*) 2012 D.T.C. 5160 (Eng.), 440 N.R. 201, [2012] F.C.J. No. 1324, [2012] A.C.F. No. 1324, 2012 FCA 266, 2012 CarswellNat 4018, [2013] 1 C.T.C. 69, 2012 CarswellNat 5638, 2012 CAF 266 (F.C.A.)
- considered [2020] 1 65
- referred to [2020] 3 12
- Abrahams v. Minister of National Revenue** (1966), [1966] C.T.C. 694, 66 D.T.C. 5453, 1966 CarswellNat 312, [1967] 1 Ex. C.R. 333 (Can. Ex. Ct.)
- referred to [2021] 1 227
- Abrahamson v. Minister of National Revenue** (1990), 1990 CarswellNat 534, [1991] 1 C.T.C. 2061, 91 D.T.C. 213 (T.C.C.)
- considered [2019] 4 2157

- Abrametz v. R.** (2009), 2009 FCA 70, 2009 CarswellNat 577, 2009 CAF 70, 2009 CarswellNat 5465, 2009 G.T.C. 2013 (Eng.), [2009] G.S.T.C. 43 (F.C.A.)
 — referred to [2020] 6 2137
- Access Information Agency Inc. c. Canada (Procureur général)** (2007), 2007 CAF 224, 2007 CarswellNat 1553, 66 Admin. L.R. (4th) 83, [2007] F.C.J. No. 814, 2007 FCA 224, 2007 CarswellNat 6612 (F.C.A.)
 — considered [2020] 6 9
- Access Self Storage Inc. v. British Columbia (Assessor of Area #04 - Central Vancouver Island)** (2017), 2017 CarswellBC 2760, 2017 BCSC 1789 (B.C. S.C.)
 — referred to [2019] 5 31
- ACE Salvage Alberta Ltd. v. Minister of National Revenue** (1985), 85 D.T.C. 568, [1985] 2 C.T.C. 2277, 1985 CarswellNat 398 (T.C.C.)
 — considered [2019] 3 2001
- ACSIS EHR (Electronic Health Record) Inc. v. R.** (2015), 2015 CarswellNat 5389, 2015 CCI 263, 2015 CarswellNat 10765, 2015 TCC 263, [2016] 2 C.T.C. 2041, 2015 D.T.C. 1212 (T.C.C. [General Procedure])
 — considered [2019] 6 2009
 — referred to [2019] 5 2224
- Adam v. Campbell** (1950), 1950 CarswellOnt 427, [1950] S.C.J. No. 51, [1950] 3 D.L.R. 449, [1950] S.C.R. vii (note) (S.C.C.)
 — considered [2019] 1 2311
- Addison & Leyen Ltd. v. Canada** (2006), 2006 FCA 107, 2006 CarswellNat 734, (sub nom. *Addison & Leyen Ltd. v. R.*) 2006 D.T.C. 6248 (Eng.), [2006] F.C.J. No. 489, 2006 CarswellNat 5147, 265 D.L.R. (4th) 253, (sub nom. *Addison & Leyen Ltd. v. Canada Customs & Revenue Agency*) 346 N.R. 238, [2006] 4 F.C.R. 532, [2006] 3 C.T.C. 95 (F.C.A.)
 — referred to [2021] 1 227
- Addison & Leyen Ltd. v. Canada** (2007), 284 D.L.R. (4th) 385, [2008] 2 C.T.C. 129, 65 Admin. L.R. (4th) 1, 2007 SCC 33, 2007 CarswellNat 1915, 2007 CarswellNat 1916, (sub nom. *Addison & Leyen Ltd. v. Canada Customs & Revenue Agency*) 365 N.R. 62, [2007] S.C.J. No. 33, (sub nom. *Canada v. Addison & Leyen Ltd.*) [2007] 2 S.C.R. 793, (sub nom. *Canada v. Addison & Leyen Ltd.*) 2007 D.T.C. 5365 (Eng.), (sub nom. *Canada v. Addison & Leyen Ltd.*) 2007 D.T.C. 5368 (Fr.) (S.C.C.)
 — referred to [2021] 1 227, 250
- Addison & Leyen Ltd. v. Canada** (2007), 284 D.L.R. (4th) 385, [2008] 2 C.T.C. 129, 65 Admin. L.R. (4th) 1, 2007 SCC 33, 2007 CarswellNat 1915, 2007 CarswellNat 1916, (sub nom. *Addison & Leyen Ltd. v. Canada Customs & Revenue Agency*) 365 N.R. 62, [2007] S.C.J. No. 33, (sub nom. *Canada v. Addison & Leyen Ltd.*) [2007] 2 S.C.R. 793, (sub nom. *Canada v. Addison & Leyen Ltd.*) 2007 D.T.C. 5365 (Eng.), (sub nom. *Canada v. Addison & Leyen Ltd.*) 2007 D.T.C. 5368 (Fr.) (S.C.C.)
 — considered [2019] 1 81; [2020] 5 123
 — referred to [2019] 6 153
- Adéquat Service Informatique Inc. c. Ministre du Revenu national** (2005), 2005 CCI 32, 2005 CarswellNat 232, 2005 TCC 32, 2005 CarswellNat 6366, [2005] T.C.J. No. 48 (T.C.C. [Employment Insurance])
 — considered [2019] 6 2028

- Advanced Glazing Systems Ltd. v. Frydenlund** (2000), 2 C.L.R. (3d) 241, 2000 BCSC 804, 2000 CarswellBC 1165, [2000] B.C.J. No. 1075, [2000] B.C.T.C. 319, 32 R.P.R. (3d) 162 (B.C. S.C.)
— referred to [2019] 3 2195
- Afovia c. R.** (2012), [2013] 1 C.T.C. 2225, (sub nom. *Afovia v. R.*) 2013 D.T.C. 1016 (Fr.), (sub nom. *Afovia v. R.*) 2013 D.T.C. 1039 (Eng.), 2012 CarswellNat 4417, 2012 CCI 391, 2012 CarswellNat 5064, 2012 TCC 391, [2012] T.C.J. No. 314 (T.C.C. [Informal Procedure])
— referred to [2020] 6 2085
- Agazarian v. R.** (2004), 2004 FCA 32, 2004 CarswellNat 1131, 2004 CarswellNat 4266, 2004 CAF 32, 2004 D.T.C. 6366, [2004] 3 C.T.C. 101, [2004] 4 F.C.R. xi, [2004] F.C.J. No. 730, (sub nom. *Minister of National Revenue v. Agazarian*) 319 N.R. 279 (F.C.A.)
— considered [2020] 6 2137
- Agence du revenu du Québec c. 9229-0188 Québec inc.** (2018), 2018 CarswellQue 6721, 2018 QCCA 1298, EYB 2018-297823 (C.A. Que.)
— considered [2019] 6 166
- Agostini c. R.** (2015), (sub nom. *Agostini v. R.*) 2015 D.T.C. 1192, 2015 CarswellNat 3970, 2015 CarswellNat 4229, 2015 CCI 215, 2015 TCC 215 (T.C.C. [General Procedure])
— referred to [2019] 3 2001
- Agracity Ltd. v. R.** (2015), [2016] 5 C.T.C. 85, 2015 FCA 288, 2015 CarswellNat 7512, 2015 CarswellNat 12243, 2015 CAF 288, 2016 D.T.C. 5006 (F.C.A.)
— referred to [2021] 1 2081
- Agraira v. Canada (Minister of Public Safety and Emergency Preparedness)** (2013), 360 D.L.R. (4th) 411, 2013 CarswellNat 1983, 2013 CarswellNat 1984, 2013 SCC 36, 52 Admin. L.R. (5th) 183, 16 Imm. L.R. (4th) 173, [2013] 2 S.C.R. 559, 446 N.R. 65, [2013] S.C.J. No. 36 (S.C.C.)
— referred to [2019] 5 77; [2020] 1 109
- AGT Ltd. v. Canada (Attorney General)** (1996), 1996 CarswellNat 2586, 1996 CarswellNat 1470, [1996] 3 C.T.C. 143, 96 D.T.C. 6388, [1996] 3 F.C. 505, 115 F.T.R. 1, 44 Admin. L.R. (2d) 145 (Fed. T.D.)
— considered [2019] 4 123
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 — distinguished [2020] 6 175
 — referred to [2019] 6 153
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 — referred to [2020] 4 97, 158
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 — referred to [2020] 1 2127
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 — referred to [2021] 1 2164
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 — referred to [2020] 6 2137
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 — considered [2019] 5 1
 — referred to [2021] 1 2164
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 — distinguished [2021] 1 2173
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 — referred to [2020] 6 41
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 — considered [2019] 1 13
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 — referred to [2020] 6 2129
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 — referred to [2020] 1 2127
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 — referred to [2019] 5 129
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 — referred to [2021] 1 139
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— considered [2020] 1 2070

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— referred to [2020] 6 2137

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— referred to [2020] 5 40

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- considered [2019] 3 2132
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— considered [2020] 1 109; [2020] 5 61

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— considered [2019] 5 2118

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— considered [2019] 6 207

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 — considered [2019] 1 13
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 — referred to [2019] 4 2038
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 — considered [2019] 5 77, 121
 — followed [2020] 5 173
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 — referred to [2020] 3 49
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 — considered [2020] 5 103

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 — considered [2020] 4 2067
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 — followed [2019] 3 73
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 — referred to [2019] 5 31
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 — referred to [2020] 4 67
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 — referred to [2020] 1 2070

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 — referred to [2019] 6 153
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 — considered [2020] 2 87

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 — referred to [2020] 6 41
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 — referred to [2021] 1 2184
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 — referred to [2020] 1 109
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 — followed [2020] 6 9
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 — referred to [2020] 1 109
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 — considered [2019] 2 141

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 — considered [2020] 4 1
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 — considered [2020] 2 164
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 — considered [2019] 4 71
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 — referred to [2019] 5 2074
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 — considered [2019] 1 1
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 — referred to [2019] 2 2189
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 — followed [2019] 4 2146
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 — considered [2020] 2 2015
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 — considered [2019] 5 121

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 — distinguished [2019] 6 207
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- referred to [2020] 5 159
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- distinguished [2020] 1 171
- referred to [2019] 6 153; [2020] 6 2137

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— referred to [2021] 1 2184
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- considered [2019] 6 2096
 - followed [2019] 1 2001
 - referred to [2019] 3 2132
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- followed [2020] 3 2041, 2175
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- referred to [2019] 6 153
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- considered [2021] 1 2184
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 — considered [2020] 1 94
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 — considered [2019] 5 2036
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— followed [2020] 5 103; [2020] 6 41
— referred to [2020] 5 61, 133
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- considered [2021] 1 153, 181
- followed [2021] 1 127
- referred to [2021] 1 19, 64, 227
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- followed [2019] 2 8, 33, 2109; [2019] 3 1
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[2020] 5 17, 173, 193; [2020] 6 41
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 N.R. 105, (sub nom. *Minister of National Revenue v. Alberta (Treasury Branches)*) 184
 A.R. 1, (sub nom. *Minister of National Revenue v. Alberta (Treasury Branches)*) 122
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— followed [2019] 2 2001; [2019] 4 2001; [2020] 1 1; [2020] 4 122 [2020] 5 193; [2020] 6 185, 2013
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- followed [2021] 1 2081
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- considered [2019] 3 2132; [2020] 4 2103
- followed [2019] 1 13
- referred to [2019] 3 18; [2019] 4 221; [2020] 2 119; [2020] 5 93
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 — referred to [2020] 4 33
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 — followed [2020] 6 116
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- considered [2021] 1 250
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- considered [2019] 5 49
- followed [2020] 6 17
- referred to [2020] 1 109
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- referred to [2019] 1 2001
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 — considered [2019] 2 2189
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 — considered [2020] 5 2119
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 — referred to [2020] 5 159
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 — followed [2019] 4 2079
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 — referred to [2021] 1 1
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 — considered [2019] 4 12
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 — referred to [2019] 6 1
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 — referred to [2020] 1 2035

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 — considered [2019] 6 2174
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 — considered [2019] 4 89; [2019] 5 31
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 — considered [2019] 3 1
 — referred to [2019] 3 134
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 — referred to [2020] 2 1
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 — distinguished [2019] 2 2001
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 — distinguished [2020] 6 2137
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 — referred to [2020] 4 2193
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 — considered [2019] 1 44
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 — considered [2020] 4 67
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 — referred to [2019] 1 2001
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 — referred to [2021] 1 2184
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 — considered [2020] 4 2153
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 — referred to [2020] 3 151
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 — considered [2020] 5 2119
 — followed [2019] 4 2001
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 — considered [2020] 1 1; [2020] 2 2024; [2020] 5 2119
 — referred to [2019] 4 2001
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 — distinguished [2020] 3 225

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— considered [2020] 1 109
— followed [2019] 1 65, 81; [2019] 4 190, 214
[2019] 5 49; [2019] 6 187; [2020] 1 82, 171
[2020] 2 151; [2020] 3 1; [2020] 4 113; [2020] 5 74
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— referred to [2019] 2 105; [2019] 5 77; [2020] 1 211
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— considered [2020] 3 225
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— considered [2021] 1 41
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— considered [2019] 5 121
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— followed [2019] 4 190
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— referred to [2021] 1 19
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— referred to [2021] 1 19
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- considered [2019] 1 2001; [2020] 3 183, 2001
 - followed [2019] 3 79
 - referred to in a minority or dissenting opinion [2020] 3 183
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- referred to [2020] 1 109
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- followed [2020] 2 33
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- referred to [2020] 6 97
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- considered [2019] 6 1
 - referred to [2020] 6 97
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- referred to [2021] 1 2051
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- considered [2021] 1 2081
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- followed [2019] 5 129
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- referred to [2021] 1 139
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— followed [2019] 6 2059

— considered in a minority or dissenting opinion [2020] 3 183

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 — distinguished [2020] 5 2056
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 — referred to [2021] 1 153
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 — referred to [2021] 1 2184
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 — referred to [2021] 1 1
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 — considered [2019] 2 105
 — followed [2020] 2 33
 — referred to [2020] 1 109

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 — referred to [2020] 2 164
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 — referred to [2019] 3 2195
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 — considered [2020] 5 159
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 — referred to [2019] 5 77
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 — considered [2021] 1 41
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- considered [2020] 3 2091
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- considered [2020] 4 2103
- referred to [2019] 1 2001
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- considered [2020] 6 185
- referred to [2019] 1 2001; [2020] 4 2103
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- referred to [2019] 4 89
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- considered [2019] 3 79; [2020] 3 183
- followed [2019] 2 8; [2020] 2 2069; [2020] 6 2085
- referred to in a minority or dissenting opinion [2020] 3 183
- referred to [2020] 3 225

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 — referred to [2020] 6 1
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 — considered [2019] 2 105
 — not followed [2020] 1 109
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 — considered [2020] 4 2193
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 — referred to [2020] 4 158
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 — considered [2019] 3 2132; [2020] 5 1; [2021] 1 227
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 — considered [2019] 5 2001
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 — considered [2020] 6 2109
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 — referred to [2021] 1 271
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 — considered [2019] 5 2043, 2183; [2020] 5 193
 — distinguished [2020] 4 122
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 — considered [2019] 3 2177; [2019] 5 2043, 2183; [2020] 3 214 [2020] 4 122; [2020] 5 193
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 — considered [2020] 3 214, 2105; [2020] 4 122
 — referred to [2019] 3 2177; [2019] 5 2043
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 — followed [2020] 2 151
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 — considered [2020] 6 2137
 — referred to [2019] 5 1; [2020] 1 2035
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 — considered [2019] 5 2074
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 — referred to [2021] 1 2164
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 — considered [2020] 1 2103

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 — distinguished [2021] 1 34
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 — referred to [2019] 2 2189
- Gelpke, Re** (2012), 100 C.B.R. (5th) 146, 2012 CarswellBC 3703, 2012 BCSC 1770 (B.C. S.C.)
 — considered [2019] 1 44; [2019] 4 89
 — referred to [2019] 5 39
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 — referred to [2019] 3 2195
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 — considered [2020] 1 211
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 — referred to [2019] 6 196
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 — considered [2020] 1 2127
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 — considered [2020] 1 2127
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 — considered [2019] 1 2001
 — referred to [2020] 1 2127; [2020] 3 2105
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 — considered [2021] 1 64
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 — referred to [2019] 1 2001
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 — considered [2019] 3 79; [2020] 3 183
 — considered in a minority or dissenting opinion [2020] 3 183

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- considered [2020] 1 2084; [2020] 4 67
 - followed [2019] 6 2096
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- referred to [2019] 6 1
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- referred to [2021] 1 2164
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- considered [2020] 1 2035
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- followed [2020] 5 123
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- referred to [2019] 6 153
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- considered [2020] 2 137
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- referred to [2021] 1 2164
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- referred to [2021] 1 2164
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- referred to [2021] 1 2164
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- referred to [2019] 5 31
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- referred to [2019] 1 2311
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- referred to [2019] 4 89

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 — referred to [2020] 4 158
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 — referred to [2020] 4 158
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 — referred to [2020] 4 152
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 — referred to [2019] 1 65
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 — referred to [2021] 1 227
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 — referred to [2020] 1 2127
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 — considered [2020] 3 2105
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 — considered [2021] 1 64
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 — considered [2019] 1 2001
 — referred to [2020] 3 2105
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 — considered [2020] 2 2069
 — referred to [2020] 1 1; [2020] 2 2184

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— followed [2019] 5 121
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— referred to [2020] 6 97
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— considered [2019] 4 2062
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— considered [2020] 1 2203
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— considered [2020] 4 49
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— followed [2019] 2 50
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— followed [2019] 4 148
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— referred to [2019] 3 2195
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— considered [2019] 5 121
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— referred to [2021] 1 2164
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— distinguished [2021] 1 271

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 — followed [2020] 1 131
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 — referred to [2019] 6 1
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 — referred to [2019] 3 159
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 — followed [2019] 3 159
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 — considered [2020] 5 14
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 — referred to [2020] 5 14
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 — referred to [2020] 5 14
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 — considered [2021] 1 2184
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 — considered [2020] 4 2001
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 — referred to [2019] 1 2311
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 — considered [2020] 5 40
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 — referred to [2019] 1 2311
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 — considered [2019] 5 2118
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 — referred to [2021] 1 2184

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 — followed [2020] 6 116
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 — followed [2019] 6 1; [2020] 6 116
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 — considered [2019] 1 13
 — referred to [2020] 1 94
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 — referred to [2020] 6 97
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 — considered [2020] 1 2084
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 — considered [2019] 4 148; [2019] 5 49
 — followed [2020] 3 39
 — referred to [2020] 3 1; [2020] 4 33
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 — considered [2019] 4 12
 — referred to [2020] 1 109
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 — considered [2021] 1 153
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[2019] 4 1; [2019] 5 1; [2020] 1 109, 131
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- [2020] 6 17, 97
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— considered [2019] 1 2001

— followed [2019] 3 98; [2020] 1 26; [2020] 2 119

— referred to [2019] 6 2142

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— considered [2019] 6 2096

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- referred to [2019] 6 187
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- referred to [2019] 4 190
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 — followed [2019] 4 2091; [2020] 6 175
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 - followed [2019] 2 105; [2020] 3 39
 - not followed [2020] 1 109
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- considered [2020] 1 2169
 - referred to [2020] 5 148
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 — considered [2019] 5 2043; [2020] 4 122
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 — considered [2019] 2 75
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 — referred to [2019] 5 2001; [2020] 5 2106
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 — referred to [2020] 6 97
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 — considered [2019] 1 2293
 — distinguished [2020] 1 2169
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 — considered [2020] 5 148
 — distinguished [2020] 1 2169
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 — referred to [2020] 5 148
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 — considered [2019] 6 207
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 — referred to [2021] 1 127
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 — followed [2019] 4 2079
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— referred to [2020] 3 12

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- referred to [2019] 6 103
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- referred to [2019] 6 103
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- referred to [2019] 6 103
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- referred to [2021] 1 2164
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- referred to [2020] 5 1
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- referred to [2019] 5 39
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 — referred to [2020] 4 158
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 — considered [2019] 6 196
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- considered [2019] 2 105
- not followed [2020] 1 109
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- considered [2020] 4 122

- followed [2019] 2 33; [2020] 6 185
- referred to [2019] 4 2001; [2020] 2 2184
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- followed [2019] 5 2001; [2020] 2 2167; [2020] 5 2106; [2020] 6 2137
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- referred to [2020] 6 2137
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 — considered [2021] 1 139
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 — considered [2020] 5 2119
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- referred to [2020] 5 17
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- followed [2019] 3 2167
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- referred to [2019] 6 153
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- considered [2020] 4 97
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— followed [2020] 5 2086

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 — considered [2021] 1 2164
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 — referred to [2021] 1 2038
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 — considered [2019] 6 207
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 — referred to [2021] 1 2184
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— followed [2019] 4 2079
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— referred to [2019] 3 2001
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— followed [2021] 1 2081
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— considered [2021] 1 153
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— considered [2020] 1 26
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— distinguished [2021] 1 153

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 — referred to [2020] 4 2067
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 — referred to [2019] 5 2001
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 — followed [2019] 6 116
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 — referred to [2020] 4 33
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 — considered [2019] 6 207
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 — considered [2019] 5 129

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 — referred to [2019] 5 2001
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 — considered [2019] 2 2189; [2020] 2 2001; [2020] 5 2095
 — followed [2020] 3 2072
 — referred to [2019] 6 2125
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 — considered [2021] 1 2001
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 — referred to [2020] 1 2070
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— considered [2020] 3 2175

— referred to [2019] 4 2117

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— distinguished [2020] 6 2174

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— followed [2020] 5 123

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- referred to [2019] 5 2001
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- referred to [2021] 1 2184
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- referred to [2020] 3 225
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- considered [2019] 6 207
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- considered [2020] 1 2001
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- referred to [2019] 5 31
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- considered [2021] 1 153
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- considered [2020] 1 26
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- referred to [2021] 1 2164
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- considered [2019] 3 2095; [2020] 3 183
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 - referred to [2020] 6 2085
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 - referred to [2019] 5 2001
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 - referred to [2021] 1 127
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 - referred to [2019] 5 129
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 - referred to [2021] 1 2184
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 - considered [2019] 5 2043
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 - considered [2020] 6 41
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 - considered [2020] 5 159
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 - referred to [2020] 4 152

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 — considered [2020] 1 82
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 — distinguished [2019] 2 2001
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 — followed [2021] 1 34
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 — considered [2019] 4 71
 — referred to [2020] 1 109; [2020] 6 1
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 — referred to [2019] 5 2183

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 — considered [2019] 6 143
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 — referred to [2020] 3 12
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 — referred to [2020] 3 151
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 — referred to [2021] 1 2184
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 — referred to [2020] 3 12
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- considered [2020] 1 2070
 - referred to [2020] 4 158
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- considered [2019] 5 2074
- R v. Akasse** (2017), 2017 CarswellAlta 1777, 2017 ABCA 329, [2017] A.J. No. 1030 (Alta. C.A.)
- referred to [2019] 1 73
- R. v. Alexander Street Lofts Development Corp.** (2007), [2007] G.S.T.C. 52, 2007 CarswellOnt 2486, 2007 ONCA 309, 2007 G.T.C. 1498 (Eng.), 224 O.A.C. 41, 86 O.R. (3d) 710 (Ont. C.A.)
- considered [2019] 2 8
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- referred to [2020] 1 182
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- considered [2019] 2 116
 - referred to [2019] 5 89
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- referred to [2020] 6 209
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— considered **[2019] 2 116**
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— followed **[2020] 2 43**
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— considered **[2019] 6 166**
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— considered **[2020] 6 209**
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— referred to **[2019] 1 2001; [2020] 2 43**
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— referred to **[2020] 3 225**
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— considered **[2020] 6 209**
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— followed **[2020] 1 226**
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— considered **[2021] 1 107**
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— considered **[2021] 1 107**
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— followed **[2019] 2 75**
- R. v. Bi** (2011), 303 B.C.A.C. 315, 512 W.A.C. 315, 2011 CarswellBC 1006, [2011] B.C.J. No. 769, 2011 BCCA 204 (B.C. C.A.)
— referred to **[2020] 2 43**
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— followed **[2021] 1 41**
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- considered [2019] 3 18
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- referred to [2021] 1 2001
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- considered [2020] 3 225
- referred to [2019] 2 2189; [2019] 6 2125
- R. v. Bromley** (2004), [2004] 3 C.T.C. 58, [2004] B.C.J. No. 481, 2004 CarswellBC 574, 2004 BCPC 48 (B.C. Prov. Ct.)
- considered [2019] 2 8
- referred to [2020] 3 225
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- referred to [2019] 5 89
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- referred to [2020] 1 182
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- referred to [2019] 4 157
- R. v. Bullen** (2018), 2018 CarswellOnt 17873, 2018 ONCJ 745 (Ont. C.J.)
- considered [2021] 1 107
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- considered [2019] 2 116
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- referred to [2021] 1 95
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- referred to [2020] 4 152
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- followed [2019] 6 97
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- referred to [2020] 6 209
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- considered [2019] 6 1

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 — referred to [2020] 3 225
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 — referred to [2020] 6 209
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 — referred to [2020] 1 226
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 — referred to [2020] 1 143
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 — followed [2020] 1 182
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 — followed [2020] 1 182
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 — considered [2019] 2 8
 — referred to [2020] 1 143; [2020] 3 225
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 — followed [2019] 6 2096
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 — referred to [2020] 1 2127
- R. v. D.N.** (2018), 2018 CarswellBC 84, 2018 BCCA 18, 358 C.C.C. (3d) 471 (B.C. C.A.)
 — considered [2020] 1 182
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 — considered [2021] 1 64
- R. v. Deacur** (2009), [2009] O.J. No. 3723, 2009 CarswellOnt 5245 (Ont. S.C.J.)
 — referred to [2019] 6 1
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 — referred to [2019] 5 89
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 — referred to [2020] 3 225

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 — followed [2020] 1 226
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 — followed [2020] 1 226
- R. v. Dick** (2003), [2003] B.C.J. No. 187, 2003 BCPC 13, 2003 CarswellBC 190 (B.C. Prov. Ct.)
 — referred to [2020] 4 152
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 — followed [2021] 1 107
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 — considered [2021] 1 107
- R. v. Dow** (2009), 188 C.R.R. (2d) 44, 2009 QCCA 478, EYB 2009-156034, 2009 CarswellQue 2086, [2009] R.J.Q. 679, 245 C.C.C. (3d) 368 (C.A. Que.)
 — considered [2019] 2 75
- R. v. Dube** (2011), 2011 ABQB 410, 2011 CarswellAlta 1310, [2011] A.J. No. 864, (sub nom. *R. v. Bellefeuille*) 514 A.R. 317 (Alta. Q.B.)
 — considered [2019] 2 116
- R. v. Dunbar** (2003), [2003] B.C.J. No. 2767, 191 B.C.A.C. 223, 314 W.A.C. 223, 2003 CarswellBC 3032, 2003 BCCA 667 (B.C. C.A.)
 — referred to [2020] 6 209
- R. v. Dwyer** (2013), 2013 CarswellOnt 600, [2013] O.J. No. 277, 2013 ONCA 34, 296 C.C.C. (3d) 193, 301 O.A.C. 191 (Ont. C.A.)
 — considered [2021] 1 107
- R. v. Dyck** (2018), 2018 MBCA 33, 2018 CarswellMan 113, [2018] 6 W.W.R. 752, [2018] G.S.T.C. 30, 2018 D.T.C. 5050 (Man. C.A.)
 — considered [2021] 1 107
- R. v. Dyment** (1988), EYB 1988-67715, 10 M.V.R. (2d) 1, 1988 CarswellPEI 7, 1988 CarswellPEI 73, [1988] S.C.J. No. 82, 66 C.R. (3d) 348, 89 N.R. 249, [1988] 2 S.C.R. 417, 45 C.C.C. (3d) 244, 73 Nfld. & P.E.I.R. 13, 229 A.P.R. 13, 55 D.L.R. (4th) 503, 38 C.R.R. 301 (S.C.C.)
 — considered [2019] 4 31
- R. v. Eddy** (2016), [2016] G.S.T.C. 18, 2016 ABQB 42, 2016 CarswellAlta 168, [2016] A.J. No. 131, [2016] 3 C.T.C. 90, 2016 D.T.C. 5032 (Alta. Q.B.)
 — referred to [2019] 6 1
- R. v. Emery** (1981), 1981 CarswellBC 709, 61 C.C.C. (2d) 84, [1981] B.C.J. No. 889 (B.C. C.A.)
 — referred to [2019] 5 89
- R. v. Ereiser** (2013), 2013 FCA 20, 2013 CarswellNat 162, 2013 D.T.C. 5036 (Eng.), 2013 CarswellNat 1341, [2013] 3 C.T.C. 49, 2013 CAF 20, (sub nom. *Ereiser v. Minister of National Revenue*) 444 N.R. 64 (F.C.A.)
 — considered [2019] 4 2091
 — referred to [2019] 3 2047
- R. v. Ferguson** (2008), [2008] 5 W.W.R. 387, 290 D.L.R. (4th) 17, 371 N.R. 231, 87 Alta. L.R. (4th) 203, [2008] 1 S.C.R. 96, 2008 SCC 6, [2008] S.C.J. No. 6, 418 W.A.C.

- 79, 2008 CarswellAlta 228, 2008 CarswellAlta 229, 54 C.R. (6th) 197, 228 C.C.C. (3d) 385, 425 A.R. 79, 168 C.R.R. (2d) 34 (S.C.C.)
 — followed [2021] 1 95
- R. c. Filteau** (1984), 17 C.C.C. (3d) 570 (note), [1984] 2 S.C.R. ix (note), 57 N.R. 62 (S.C.C.)
 — referred to [2019] 4 31
- R. c. Filteau** (1984), [1984] C.A. 272, [1985] 1 C.T.C. 19, 85 D.T.C. 5249, 17 C.C.C. (3d) 570, 1984 CarswellQue 86, 1984 CarswellQue 1170 (C.A. Que.)
 — considered [2019] 4 31
- R. v. Find** (2001), 2001 SCC 32, 2001 CarswellOnt 1702, 2001 CarswellOnt 1703, 269 N.R. 149, 42 C.R. (5th) 1, 154 C.C.C. (3d) 97, 199 D.L.R. (4th) 193, [2001] S.C.J. No. 34, 146 O.A.C. 236, [2001] 1 S.C.R. 863, 82 C.R.R. (2d) 247, REJB 2001-24178 (S.C.C.)
 — referred to [2019] 2 2143
- R. v. G. (J.J.)** (2014), 2014 CarswellBC 4035, [2014] B.C.J. No. 3283, 2014 BCSC 2497 (B.C. S.C.)
 — referred to [2020] 6 209
- R. v. G. (S.G.)** (1997), [1997] 2 S.C.R. 716, 8 C.R. (5th) 198, [1997] S.C.J. No. 70, 148 D.L.R. (4th) 423, 214 N.R. 161, 116 C.C.C. (3d) 193, 94 B.C.A.C. 81, 152 W.A.C. 81, 1997 CarswellBC 1292, 1997 CarswellBC 1293, [1997] 7 W.W.R. 629 (S.C.C.)
 — referred to [2020] 1 226
- R. v. Garcia-Machado** (2015), 2015 ONCA 569, 2015 CarswellOnt 11969, 81 M.V.R. (6th) 173, 126 O.R. (3d) 737, 327 C.C.C. (3d) 215, 337 O.A.C. 302, [2015] O.J. No. 4146, 340 C.R.R. (2d) 199 (Ont. C.A.)
 — referred to [2019] 4 157
- R. v. Gardiner** (1982), 1982 CarswellOnt 90, [1982] 2 S.C.R. 368, 68 C.C.C. (2d) 477, 1982 CarswellOnt 739, [1982] S.C.J. No. 71, 30 C.R. (3d) 289, 140 D.L.R. (3d) 612, 43 N.R. 361 (S.C.C.)
 — referred to [2019] 5 89
- R. v. Giesbrecht** (1994), EYB 1994-67184, 30 C.R. (4th) 391, 95 Man. R. (2d) 309, 70 W.A.C. 309, 168 N.R. 191, 91 C.C.C. (3d) 230 at 237, [1994] 2 S.C.R. 482, 1994 CarswellMan 6, 1994 CarswellMan 379, [1994] S.C.J. No. 53 (S.C.C.)
 — referred to [2019] 1 2001
- R. v. Goett** (2010), 2010 D.T.C. 5129 (Eng.), [2010] 3 C.T.C. 242, 2010 ABQB 100, 2010 CarswellAlta 307 (Alta. Q.B.)
 — considered [2020] 3 225
- R. v. Goett** (2010), 2010 D.T.C. 5136 (Eng.), 2010 ABQB 487, [2010] 6 C.T.C. 303, 2010 CarswellAlta 1446 (Alta. Q.B.)
 — considered [2020] 3 225
- R. v. Gould** (2016), (sub nom. *R. v. Porisky*) 2016 D.T.C. 5105, 2016 BCSC 1757, 2016 CarswellBC 2661, [2016] B.C.J. No. 2005, [2016] G.S.T.C. 83 (B.C. S.C.)
 — considered [2021] 1 107
- R. v. Goulis** (1981), 1981 CarswellOnt 164, [1981] O.J. No. 637, 33 O.R. (2d) 55, 20 C.R. (3d) 360, 37 C.B.R. (N.S.) 290, 60 C.C.C. (2d) 347, 125 D.L.R. (3d) 137 (Ont. C.A.)
 — referred to [2020] 3 151
- R. v. Grant** (2009), 193 C.R.R. (2d) 1, 2009 SCC 32, 2009 CarswellOnt 4104, 2009 CarswellOnt 4105, 253 O.A.C. 124, EYB 2009-161617, 82 M.V.R. (5th) 1, 245 C.C.C.

- (3d) 1, [2009] A.C.S. No. 32, 66 C.R. (6th) 1, [2009] S.C.J. No. 32, [2009] 2 S.C.R. 353, 391 N.R. 1, 309 D.L.R. (4th) 1, 97 O.R. (3d) 318 (note) (S.C.C.)
 — followed [2019] 4 157
- R. v. Griffin** (2009), 2009 CarswellQue 5997, 2009 CarswellQue 5998, 2009 SCC 28, [2009] S.C.J. No. 28, 67 C.R. (6th) 1, 388 N.R. 334, 307 D.L.R. (4th) 577, 244 C.C.C. (3d) 289, [2009] 2 S.C.R. 42 (S.C.C.)
 — considered [2020] 3 225
- R. v. Grimwood** (1987), 88 D.T.C. 6001, 1987 CarswellBC 686, 1987 CarswellBC 708, [1987] S.C.J. No. 88, 36 C.C.C. (3d) 477, 43 D.L.R. (4th) 442, (sub nom. *Minister of National Revenue v. Grimwood*) 81 N.R. 153, 20 B.C.L.R. (2d) 273, [1988] 1 C.T.C. 44, [1988] 2 W.W.R. 140, 61 C.R. (3d) 95, [1987] 2 S.C.R. 755, REJB 1987-95680 (S.C.C.)
 — considered [2019] 4 31
- R. c. Guida** (1989), [1989] R.L. 342, EYB 1989-55979, 51 C.C.C. (3d) 305, 1989 CarswellQue 1101, 1989 CarswellQue 1825 (C.A. Que.)
 — referred to [2019] 5 89
- R. v. H. (C.W.)** (1991), [1991] B.C.J. No. 2753, 68 C.C.C. (3d) 146, 3 B.C.A.C. 205, 7 W.A.C. 205, 1991 CarswellBC 997 (B.C. C.A.)
 — considered [2019] 2 8
- R. v. Hamilton** (2004), 72 O.R. (3d) 1, 186 C.C.C. (3d) 129, [2004] O.J. No. 3252, 241 D.L.R. (4th) 490, 189 O.A.C. 90, 2004 CarswellOnt 3214, 22 C.R. (6th) 1 (Ont. C.A.)
 — followed [2019] 5 67
- R. v. Hart** (1998), 172 N.S.R. (2d) 194, 524 A.P.R. 194, [1998] N.S.J. No. 313, 1998 CarswellNS 330, 1998 NSCA 17, 128 C.C.C. (3d) 221 (N.S. C.A. [In Chambers])
 — considered [2019] 1 73
- R. v. Hay** (1990), [1990] B.C.J. No. 2048, 25 M.V.R. (2d) 121, 1990 CarswellBC 318 (B.C. C.A.)
 — considered [2020] 1 226
- R. v. He** (2012), 289 C.C.C. (3d) 186, [2012] G.S.T.C. 70, 265 C.R.R. (2d) 86, 2012 BCCA 318, 2012 CarswellBC 2178, 2012 D.T.C. 5129, [2012] 6 C.T.C. 115, 2012 G.T.C. 1048 (Eng.), 325 B.C.A.C. 253, 553 W.A.C. 253 (B.C. C.A.)
 — referred to [2020] 3 151
- R. v. Heiligsetzer** (2005), [2005] A.J. No. 1970, 2005 CarswellAlta 2023 (Alta. Prov. Ct.)
 — considered [2019] 2 116
- R. v. Heiligsetzer** (2006), 2006 ABCA 2, 2006 CarswellAlta 4, [2005] A.J. No. 1814 (Alta. C.A.)
 — referred to [2019] 2 116
- R. v. Hendry** (2001), 2001 CarswellOnt 4566, (sub nom. *R. v. F. (P.R.)*) [2001] O.J. No. 5084, 161 C.C.C. (3d) 275, (sub nom. *R. v. F. (P.R.)*) 57 O.R. (3d) 475, 48 C.R. (5th) 310, (sub nom. *R. v. F. (P.R.)*) 153 O.A.C. 167 (Ont. C.A.)
 — followed [2020] 2 43
- R. v. Henry** (2005), 2005 SCC 76, 2005 CarswellBC 2972, 2005 CarswellBC 2973, 260 D.L.R. (4th) 411, 342 N.R. 259, (sub nom. *R. c. Henry*) [2005] 3 S.C.R. 609, 49 B.C.L.R. (4th) 1, 219 B.C.A.C. 1, 361 W.A.C. 1, 376 A.R. 1, 360 W.A.C. 1, [2005] S.C.J. No. 76, 33 C.R. (6th) 215, 202 C.C.C. (3d) 449, [2006] 4 W.W.R. 605, 136 C.R.R. (2d) 121 (S.C.C.)
 — considered [2019] 4 12

- R. v. Herman** (1978), 1978 CarswellNat 210, [1978] 2 F.C. 756, 1978 CarswellNat 518, [1978] C.T.C. 442, 1978 C.E.B. & P.G.R. 8066 (headnote only), 78 D.T.C. 6311 (Fed. T.D.)
 — considered [2019] 4 2157
- R. v. Huestis** (1974), (sub nom. *Anderson v. Minister of National Revenue*) [1974] C.T.C. 2135, (sub nom. *Anderson v. Minister of National Revenue*) 74 D.T.C. 1103, 1974 CarswellNat 275 (T.R.B.)
 — referred to [2019] 5 2118
- R. v. Huestis** (1975), 1975 CarswellNat 138, (sub nom. *Anderson v. R.*) [1975] C.T.C. 85, (sub nom. *Reynolds v. R.*) 75 D.T.C. 5042 (Fed. T.D.)
 — referred to [2019] 5 2118
- R. v. Huestis** (1975), 1975 CarswellNat 197, [1975] C.T.C. 560, 75 D.T.C. 5393 (Fed. C.A.)
 — referred to [2019] 5 2118
- R. v. Huestis** (1976), [1976] C.T.C. 792, 1976 CarswellNat 265, 77 D.T.C. 5044, (sub nom. *R. v. Reynolds*) 17 N.R. 168 (S.C.C.)
 — referred to [2019] 5 2118
- R. v. I. (D.)** (2012), 2012 SCC 5, (sub nom. *R. v. D.A.I.*) 89 C.R. (6th) 221, 2012 CarswellOnt 1089, 2012 CarswellOnt 1090, [2012] S.C.J. No. 5, 280 C.C.C. (3d) 127, 345 D.L.R. (4th) 385, 288 O.A.C. 1, (sub nom. *R. v. D.A.I.*) [2012] 1 S.C.R. 149, 427 N.R. 4 (S.C.C.)
 — referred to [2019] 3 55
- R. v. Iyer** (2014), 2014 CarswellAlta 2746, 2014 ABQB 356 (Alta. Q.B.)
 — considered [2020] 6 209
- R. v. J. (K.R.)** (2016), 2016 SCC 31, 2016 CSC 31, 390 B.C.A.C. 1, 673 W.A.C. 1, 486 N.R. 1, [2016] 1 S.C.R. 906, 337 C.C.C. (3d) 285, 30 C.R. (7th) 1, 400 D.L.R. (4th) 398, 358 C.R.R. (2d) 204, 2016 CarswellBC 1999, 2016 CarswellBC 2000, [2016] S.C.J. No. 31, [2016] A.C.S. No. 31 (S.C.C.)
 — referred to [2020] 2 43
- R. v. James** (2018), 2018 BCSC 1586, 2018 CarswellBC 2584 (B.C. S.C.)
 — considered [2021] 1 95
- R. v. Jarvis** (2002), 2002 SCC 73, 2002 CarswellAlta 1440, 2002 CarswellAlta 1441, 317 A.R. 1, 284 W.A.C. 1, 6 C.R. (6th) 23, 2002 D.T.C. 7547, [2003] 1 C.T.C. 135, 101 C.R.R. (2d) 35, [2002] 3 S.C.R. 757, [2003] 3 W.W.R. 197, 8 Alta. L.R. (4th) 1, 219 D.L.R. (4th) 233, [2002] S.C.J. No. 76, 169 C.C.C. (3d) 1, 295 N.R. 201, REJB 2002-35624 (S.C.C.)
 — considered [2021] 1 2001
- R. v. Jarvis** (2002), 2002 SCC 73, 2002 CarswellAlta 1440, 2002 CarswellAlta 1441, 317 A.R. 1, 284 W.A.C. 1, 6 C.R. (6th) 23, 2002 D.T.C. 7547, [2003] 1 C.T.C. 135, 101 C.R.R. (2d) 35, [2002] 3 S.C.R. 757, [2003] 3 W.W.R. 197, 8 Alta. L.R. (4th) 1, 219 D.L.R. (4th) 233, [2002] S.C.J. No. 76, 169 C.C.C. (3d) 1, 295 N.R. 201, REJB 2002-35624 (S.C.C.)
 — considered [2019] 1 7; [2020] 6 209
 — followed [2019] 4 12, 31, 157; [2020] 5 74
 [2020] 6 116
 — referred to [2019] 2 2189; [2020] 2 87; [2020] 3 151
- R. c. Javanmardi** (2019), 439 D.L.R. (4th) 579, 2019 CarswellQue 9723, 2019 CarswellQue 9724, 2019 SCC 54, 2019 CSC 54, 58 C.R. (7th) 366 (S.C.C.)
 — considered in a minority or dissenting opinion [2020] 3 183

- R. v. Johnson** (2010), 265 C.C.C. (3d) 443, 502 W.A.C. 74, 41 Alta. L.R. (5th) 392, 493 A.R. 74, 2010 ABCA 392, [2010] A.J. No. 1445, 2010 CarswellAlta 2445 (Alta. C.A.)
— considered [2019] 2 116
- R. c. Jolivet** (2000), [2000] 1 S.C.R. 751, 2000 SCC 29, 2000 CarswellQue 805, 2000 CarswellQue 806, (sub nom. *R. v. Jolivet*) 254 N.R. 1, 33 C.R. (5th) 1, (sub nom. *R. v. Jolivet*) 185 D.L.R. (4th) 626, (sub nom. *R. v. Jolivet*) 144 C.C.C. (3d) 97, [2000] S.C.J. No. 28 (S.C.C.)
— referred to [2021] 1 2184
- R. v. Jordan** (2002), 2002 NSCA 11, 2002 CarswellNS 14, [2002] N.S.J. No. 20, 1 C.R. (6th) 141, 200 N.S.R. (2d) 371, 627 A.P.R. 371, 162 C.C.C. (3d) 385, 93 C.R.R. (2d) 349 (N.S. C.A.)
— followed [2020] 2 43
- R. v. Jordan** (2016), 398 D.L.R. (4th) 381, 335 C.C.C. (3d) 403, 388 B.C.A.C. 111, 670 W.A.C. 111, 29 C.R. (7th) 235, 2016 SCC 27, 2016 CSC 27, 484 N.R. 202, 358 C.R.R. (2d) 97, 2016 CarswellBC 1864, 2016 CarswellBC 1865, [2016] S.C.J. No. 27, [2016] A.C.S. No. 27, [2016] 1 S.C.R. 631 (S.C.C.)
— distinguished [2020] 1 182
— followed [2019] 1 73
— referred to [2020] 6 209
- R. v. Jorgensen** (1995), 1995 CarswellOnt 1185, [1995] 4 S.C.R. 55, 1995 CarswellOnt 985, [1995] S.C.J. No. 92, EYB 1995-67684, 43 C.R. (4th) 137, 102 C.C.C. (3d) 97, 129 D.L.R. (4th) 510, 189 N.R. 1, 87 O.A.C. 1, 32 C.R.R. (2d) 189, (sub nom. *R. v. Hawkins*) 25 O.R. (3d) 824 (S.C.C.)
— referred to [2019] 6 2125
- R. v. K.G.K.** (2019), 2019 CarswellMan 188, [2019] S.C.C.A. No. 19 (S.C.C.)
— referred to [2020] 1 182
- R. v. K.N.** (2018), 2018 CarswellBC 1564, 2018 BCCA 246, 362 C.C.C. (3d) 288 (B.C. C.A.)
— followed [2020] 1 182
- R. v. Kalanj** (1989), 1989 CarswellBC 629, 1989 CarswellBC 709, EYB 1989-66985, [1989] 1 S.C.R. 1594, [1989] 6 W.W.R. 577, 96 N.R. 191, 70 C.R. (3d) 260, 40 C.R.R. 50, 48 C.C.C. (3d) 459, [1989] S.C.J. No. 71 (S.C.C.)
— considered [2020] 1 182
- R. v. Keatley** (2009), 2009 BCPC 249, 2009 CarswellBC 2057, [2009] B.C.J. No. 1591 (B.C. Prov. Ct.)
— referred to [2021] 1 107
- R. v. Kennedy** (2004), 2004 BCCA 638, 2004 CarswellBC 2917, 207 B.C.A.C. 102, 341 W.A.C. 102, [2005] 1 C.T.C. 321, [2004] B.C.J. No. 2588 (B.C. C.A.)
— followed [2019] 2 8; [2020] 3 225
— referred to [2019] 6 97
- R. v. Kerntopf** (1999), 1999 CarswellAlta 137, 1999 ABCA 63, 232 A.R. 154, 195 W.A.C. 154 (Alta. C.A.)
— considered [2019] 2 116
- R v. KGK** (2019), [2019] M.J. No. 24, [2019] 5 W.W.R. 492, 373 C.C.C. (3d) 1, 2019 MBCA 9, 2019 CarswellMan 47, 429 C.R.R. (2d) 1 (Man. C.A.)
— referred to [2020] 1 182

- R. v. Khan** (1990), 113 N.R. 53, 79 C.R. (3d) 1, 41 O.A.C. 353, [1990] 2 S.C.R. 531, 59 C.C.C. (3d) 92, EYB 1990-67557, [1990] A.C.S. No. 81, 1990 CarswellOnt 108, 1990 CarswellOnt 1001, [1990] S.C.J. No. 81 (S.C.C.)
 — considered [2021] 1 2184
- R. v. Khan** (2002), [2002] B.C.J. No. 2950, 181 B.C.A.C. 3, 298 W.A.C. 3, 2002 BCCA 703, 2002 CarswellBC 3169 (B.C. C.A.)
 — referred to [2021] 1 107
- R. v. Khan** (2016), 2016 D.T.C. 5082, 2016 CarswellBC 1608, [2016] B.C.J. No. 1215, 2016 BCSC 1030 (B.C. S.C.)
 — considered [2021] 1 107
- R. v. Khelawon** (2006), 355 N.R. 267, 274 D.L.R. (4th) 385, 220 O.A.C. 338, [2006] 2 S.C.R. 787, 42 C.R. (6th) 1, 2006 CarswellOnt 7825, 2006 CarswellOnt 7826, 2006 SCC 57, 215 C.C.C. (3d) 161, [2006] S.C.J. No. 57 (S.C.C.)
 — considered [2021] 1 2184
- R. v. Kienapple** (1974), 1974 CarswellOnt 238F, [1974] S.C.J. No. 76, [1975] 1 S.C.R. 729, 26 C.R.N.S. 1, 1974 CarswellOnt 8, 15 C.C.C. (2d) 524, 44 D.L.R. (3d) 351, 1 N.R. 322 (S.C.C.)
 — referred to [2020] 1 182; [2020] 3 225
- R. v. Kift** (2016), 2016 ONCA 374, 2016 CarswellOnt 7993, [2016] O.J. No. 2626, 349 O.A.C. 239 (Ont. C.A.)
 — referred to [2019] 4 157
- R. v. Klundert** (2004), 2004 CarswellOnt 3470, 2004 D.T.C. 6609, 187 C.C.C. (3d) 417, [2004] 5 C.T.C. 20, 242 D.L.R. (4th) 644, 190 O.A.C. 36, 23 C.R. (6th) 274, [2004] O.J. No. 3515 (Ont. C.A.)
 — considered [2019] 4 24
 — followed [2019] 2 8; [2019] 6 97; [2020] 1 143; [2020] 3 225
- R. v. Klundert** (2005), 206 O.A.C. 399 (note), 2005 CarswellOnt 1118, 2005 CarswellOnt 1119, 339 N.R. 198 (note), [2004] S.C.C.A. No. 463 (S.C.C.)
 — referred to [2019] 2 8
- R. v. Klundert** (2008), 2008 CarswellOnt 6718, 2008 ONCA 767, 62 C.R. (6th) 90, [2009] 2 C.T.C. 108, [2008] O.J. No. 4522, 93 O.R. (3d) 81, 238 C.C.C. (3d) 6, 244 O.A.C. 377 (Ont. C.A.)
 — distinguished [2019] 4 24
 — referred to [2020] 1 182; [2020] 4 152
- R. v. Klundert** (2009), 2009 CarswellOnt 1883, 2009 CarswellOnt 1884, 260 O.A.C. 398 (note), [2009] 1 S.C.R. x (note), 396 N.R. 390 (note), [2008] S.C.C.A. No. 522 (S.C.C.)
 — referred to [2020] 1 182
- R. v. Klundert** (2011), 107 O.R. (3d) 561, [2011] O.J. No. 4508, 2011 CarswellOnt 11624, 2011 ONCA 646, 285 O.A.C. 153 (Ont. C.A.)
 — considered [2019] 5 67
- R. v. Klundert** (2011), 2011 ONCJ 274, 2011 CarswellOnt 3628, 2011 D.T.C. 5104 (Eng.), [2011] 6 C.T.C. 111 (Ont. C.J.)
 — considered [2019] 5 89
- R. v. Klundert** (2012), [2011] S.C.C.A. No. 512, 2012 CarswellOnt 4074, 2012 CarswellOnt 4075, 300 O.A.C. 402 (note), [2012] 1 S.C.R. ix (note), 435 N.R. 383 (note) (S.C.C.)
 — referred to [2019] 5 67

- R. v. Krymowski** (2005), 249 D.L.R. (4th) 28, 26 C.R. (6th) 207, 330 N.R. 58, 193 C.C.C. (3d) 129, [2005] 1 S.C.R. 101, 2005 CarswellOnt 634, 2005 CarswellOnt 635, 2005 SCC 7, [2005] S.C.J. No. 8, 195 O.A.C. 341, EYB 2005-85988 (S.C.C.)
 — referred to [2019] 2 2143
- R. v. Ku** (2002), 174 B.C.A.C. 80, 286 W.A.C. 80, 7 C.R. (6th) 241, [2002] B.C.J. No. 2316, 2002 BCCA 559, 2002 CarswellBC 2390, 169 C.C.C. (3d) 535 (B.C. C.A.)
 — followed [2020] 2 43
- R. v. Ku** (2003), 326 N.R. 197 (note), 2003 CarswellBC 2797, 2003 CarswellBC 2798, 178 C.C.C. (3d) vi (note), 207 B.C.A.C. 319 (note), 341 W.A.C. 319 (note) (S.C.C.)
 — referred to [2020] 2 43
- R. v. Laboucan** (2010), (sub nom. *R. v. Briscoe*) 483 W.A.C. 70, (sub nom. *R. v. Briscoe*) 477 A.R. 70, 2010 CarswellAlta 591, [2010] 1 S.C.R. 397, (sub nom. *R. v. Briscoe*) 400 N.R. 200, 22 Alta. L.R. (5th) 62, 253 C.C.C. (3d) 129, [2010] 6 W.W.R. 13, 316 D.L.R. (4th) 590, [2010] S.C.J. No. 12, 73 C.R. (6th) 235, 2010 CarswellAlta 590, 2010 SCC 12 (S.C.C.)
 — referred to [2019] 5 89
- R. c. Lacasse** (2015), 396 D.L.R. (4th) 214, 333 C.C.C. (3d) 450, 2015 SCC 64, 2015 CSC 64, 2015 CarswellQue 11715, 2015 CarswellQue 11716, [2015] S.C.J. No. 64, [2015] A.C.S. No. 64, 24 C.R. (7th) 225, 86 M.V.R. (6th) 1, (sub nom. *R. v. Lacasse*) 478 N.R. 319, [2015] 3 S.C.R. 1089 (S.C.C.)
 — considered [2019] 5 89
 — followed [2019] 5 67; [2020] 2 43
- R. v. Lavallee** (1990), EYB 1990-67181, [1990] 4 W.W.R. 1, 67 Man. R. (2d) 1, [1990] 1 S.C.R. 852, 108 N.R. 321, 76 C.R. (3d) 329, 55 C.C.C. (3d) 97, 1990 CarswellMan 198, 1990 CarswellMan 377, [1990] S.C.J. No. 36, 132 W.A.C. 243 (S.C.C.)
 — considered [2019] 1 2001; [2020] 1 2169
- R. v. Lavallee, Rackel & Heintz** (2002), [2002] S.C.J. No. 61, 216 D.L.R. (4th) 257, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 167 C.C.C. (3d) 1, 4 Alta. L.R. (4th) 1, 2002 CarswellAlta 1818, 2002 CarswellAlta 1819, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 164 O.A.C. 280, 2002 SCC 61, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 96 C.R.R. (2d) 189, [2002] 11 W.W.R. 191, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) [2002] 3 S.C.R. 209, 2002 D.T.C. 7267 (Eng.), 2002 D.T.C. 7287 (Fr.), 3 C.R. (6th) 209, [2002] 4 C.T.C. 143, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 292 N.R. 296, 312 A.R. 201, 281 W.A.C. 201, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 217 Nfld. & P.E.I.R. 183, (sub nom. *Lavallee, Rackel & Heintz v. Canada (Attorney General)*) 651 A.P.R. 183, REJB 2002-33795 (S.C.C.)
 — considered [2019] 6 166
- R. v. Lawson** (2016), 2016 BCSC 2446, 2016 CarswellBC 3694, 2017 D.T.C. 5006, [2016] G.S.T.C. 126, [2017] 4 C.T.C. 19 (B.C. S.C.)
 — considered [2021] 1 107
- R. v. Lawson** (2019), 2019 BCCA 109, 2019 CarswellBC 726, [2019] G.S.T.C. 25, [2019] 4 C.T.C. 24 (B.C. C.A.)
 — considered [2019] 6 97; [2020] 1 182
 — referred to [2020] 2 43
- R. v. Lawson** (2019), [2019] G.S.T.C. 63, 2019 CarswellBC 2557, 2019 BCCA 290, [2020] 2 C.T.C. 43, 2019 D.T.C. 5113 (B.C. C.A.)
 — considered [2021] 1 107

- R. v. Le** (2019), 54 C.R. (7th) 325, 433 C.R.R. (2d) 248, 2019 CarswellOnt 8589, 2019 CarswellOnt 8590, 2019 SCC 34, 2019 CSC 34, [2019] S.C.J. No. 34, 434 D.L.R. (4th) 631, 375 C.C.C. (3d) 431 (S.C.C.)
 — followed [2020] 1 226
- R. v. Lemieux** (2007), [2008] 2 C.T.C. 291, 2007 SKPC 135, 2007 CarswellSask 651, 2008 D.T.C. 6038 (Eng.), [2007] S.J. No. 608 (Sask. Prov. Ct.)
 — referred to [2020] 4 152
- R. v. Leo-Mensah** (2010), 101 O.R. (3d) 366, [2010] 3 C.T.C. 299, 2011 D.T.C. 5003 (Eng.), 2010 ONCA 139, 2010 CarswellOnt 941, [2010] O.J. No. 712, 259 O.A.C. 196 (Ont. C.A.)
 — considered [2019] 2 116
- R. v. Lindsay** (2011), 302 B.C.A.C. 76, 511 W.A.C. 76, [2011] 3 C.T.C. 168, 2011 BCCA 99, 2011 CarswellBC 425, [2011] B.C.J. No. 353 (B.C. C.A. [In Chambers])
 — considered [2021] 1 218
- R. v. Lindsay** (2011), 2011 CarswellBC 2525, 2011 CarswellBC 2526, 313 B.C.A.C. 320 (note), 533 W.A.C. 320 (note), [2011] S.C.C.A. No. 265 (S.C.C.)
 — referred to [2021] 1 218
- R. v. Lindsay** (2011), 302 B.C.A.C. 76, 511 W.A.C. 76, [2011] 3 C.T.C. 168, 2011 BCCA 99, 2011 CarswellBC 425, [2011] B.C.J. No. 353 (B.C. C.A. [In Chambers])
 — referred to [2020] 4 152
- R. v. Ling** (2002), 2002 SCC 74, 2002 CarswellBC 2752, 2002 CarswellBC 2753, 99 C.R.R. (2d) 313, 6 C.R. (6th) 64, (sub nom. *Ling v. R.*) 2002 D.T.C. 7566 (Eng.), (sub nom. *Ling v. R.*) 2002 D.T.C. 7572 (Fr.), 8 B.C.L.R. (4th) 1, [2002] 3 S.C.R. 814, 173 B.C.A.C. 161, 283 W.A.C. 161, 219 D.L.R. (4th) 279, [2002] S.C.J. No. 75, 295 N.R. 273, [2003] 2 W.W.R. 403, 169 C.C.C. (3d) 46, REJB 2002-35621 (S.C.C.)
 — followed [2020] 6 116
- R. v. Lofstrom** (2018), 2018 CarswellAlta 5, 2018 ABCA 5, 65 Alta. L.R. (6th) 41, [2018] A.J. No. 6 (Alta. C.A.)
 — referred to [2019] 5 89
- R. v. Loughery** (1992), 1992 CarswellAlta 795, 73 C.C.C. (3d) 411, [1992] A.J. No. 558, 1992 ABCA 196 (Alta. C.A.)
 — referred to [2019] 5 89
- R. v. Lyttle** (2004), 2004 SCC 5, 2004 CarswellOnt 510, 2004 CarswellOnt 511, [2004] S.C.J. No. 8, 235 D.L.R. (4th) 244, 184 O.A.C. 1, [2004] 1 S.C.R. 193, 115 C.R.R. (2d) 172, 70 O.R. (3d) 256 (note), REJB 2004-53613, 17 C.R. (6th) 1, 180 C.C.C. (3d) 476, 316 N.R. 52 (S.C.C.)
 — referred to [2019] 6 2096
- R. v. M. (C.A.)** (1996), EYB 1996-67066, 46 C.R. (4th) 269, 194 N.R. 321, 105 C.C.C. (3d) 327, 73 B.C.A.C. 81, 120 W.A.C. 81, [1996] 1 S.C.R. 500, 1996 SCC 230, 1996 CarswellBC 1000, 1996 CarswellBC 1000F, [1996] S.C.J. No. 28 (S.C.C.)
 — considered [2019] 5 89
- R. c. M. (L.)** (2008), 2008 CarswellQue 4417, 2008 CarswellQue 4418, (sub nom. *R. v. L.M.*) 374 N.R. 351, (sub nom. *R. v. M. (L.)*) 293 D.L.R. (4th) 1, (sub nom. *R. v. L.M.*) [2008] 2 S.C.R. 163, (sub nom. *R. v. M. (L.)*) 231 C.C.C. (3d) 310, [2008] S.C.J. No. 31, 2008 SCC 31, 56 C.R. (6th) 278 (S.C.C.)
 — referred to [2019] 5 89
- R. c. M. (L.)** (2008), 2008 CarswellQue 4417, 2008 CarswellQue 4418, (sub nom. *R. v. L.M.*) 374 N.R. 351, (sub nom. *R. v. M. (L.)*) 293 D.L.R. (4th) 1, (sub nom. *R. v. L.M.*)

- [2008] 2 S.C.R. 163, (sub nom. *R. v. M. (L.)*) 231 C.C.C. (3d) 310, [2008] S.C.J. No. 31, 2008 SCC 31, 56 C.R. (6th) 278 (S.C.C.)
- referred to [2021] 1 107
- R. v. M. (R.E.)** (2008), [2008] 11 W.W.R. 383, 83 B.C.L.R. (4th) 44, [2008] 3 S.C.R. 3, 2008 CarswellBC 2037, 2008 CarswellBC 2038, 2008 SCC 51, 235 C.C.C. (3d) 290, 60 C.R. (6th) 1, 297 D.L.R. (4th) 577, 380 N.R. 47, [2008] S.C.J. No. 52, 439 W.A.C. 40, 260 B.C.A.C. 40 (S.C.C.)
- referred to [2019] 5 89
- R. v. M.R.H.** (2019), 383 C.C.C. (3d) 165, 2019 CarswellBC 2966, 2019 CarswellBC 2967, 2019 SCC 46, 2019 CSC 46, [2019] S.C.J. No. 46, 58 C.R. (7th) 1 (S.C.C.)
- referred to [2021] 1 95
- R v. MacDonald** (2018), 2018 CarswellAlta 690, 2018 ABCA 138, [2018] A.J. No. 448 (Alta. C.A.)
- followed [2020] 6 209
- R. v. Mahmood** (2016), 2016 CarswellOnt 17390, [2016] O.J. No. 3259, 343 O.A.C. 380, 2016 ONCA 75, [2016] G.S.T.C. 103 (Ont. C.A.)
- followed [2019] 6 97
- R. v. Maleki** (2007), [2008] 2 C.T.C. 115, 2007 CarswellOnt 6541, [2007] 4 C.T.C. 80, 2007 ONCJ 186 (Ont. C.J.)
- referred to [2019] 6 1
- R. v. Marakah** (2017), 2017 SCC 59, 2017 CSC 59, 396 C.R.R. (2d) 247, 2017 CarswellOnt 19341, 2017 CarswellOnt 19342, [2017] 2 S.C.R. 608, 357 C.C.C. (3d) 281, 418 D.L.R. (4th) 313, [2017] S.C.J. No. 59, 42 C.R. (7th) 1 (S.C.C.)
- referred to [2019] 4 157
- R. v. Mathur** (2017), 2017 ONCA 403, 2017 CarswellOnt 7388, [2017] O.J. No. 2559 (Ont. C.A.)
- referred to [2019] 5 67
- R. v. McKinlay Transport Ltd.** (1990), EYB 1990-67530, [1990] 1 S.C.R. 627, 68 D.L.R. (4th) 568, 106 N.R. 385, 39 O.A.C. 385, 55 C.C.C. (3d) 530, 76 C.R. (3d) 283, 47 C.R.R. 151, (sub nom. *Canada v. McKinlay Transport Ltd.*) [1990] 2 C.T.C. 103, (sub nom. *McKinlay Transport Ltd. v. R.*) 90 D.T.C. 6243, 72 O.R. (2d) 798 (note), 1990 CarswellOnt 992, 1990 CarswellOnt 802, [1990] S.C.J. No. 25 (S.C.C.)
- considered [2019] 4 123
- followed [2019] 4 31
- referred to [2019] 2 2189; [2020] 1 109; [2020] 2 87
- R. v. McKinlay Transport Ltd.** (1990), EYB 1990-67530, [1990] 1 S.C.R. 627, 68 D.L.R. (4th) 568, 106 N.R. 385, 39 O.A.C. 385, 55 C.C.C. (3d) 530, 76 C.R. (3d) 283, 47 C.R.R. 151, (sub nom. *Canada v. McKinlay Transport Ltd.*) [1990] 2 C.T.C. 103, (sub nom. *McKinlay Transport Ltd. v. R.*) 90 D.T.C. 6243, 72 O.R. (2d) 798 (note), 1990 CarswellOnt 992, 1990 CarswellOnt 802, [1990] S.C.J. No. 25 (S.C.C.)
- referred to [2021] 1 19
- R. v. McKinnon** (2005), 38 Alta. L.R. (4th) 23, [2005] A.J. No. 12, 361 A.R. 271, 339 W.A.C. 271, 2005 CarswellAlta 16, 2005 ABCA 8, 192 C.C.C. (3d) 494 (Alta. C.A.)
- considered [2019] 2 116
- R. v. McKnight** (1999), [1999] O.J. No. 1321, 1999 CarswellOnt 1079, 135 C.C.C. (3d) 41, 119 O.A.C. 364, 44 O.R. (3d) 263 (Ont. C.A.)
- followed [2019] 5 67

- R. v. McNaughton** (2010), 495 W.A.C. 130, 487 A.R. 130, 26 Alta. L.R. (5th) 126, [2010] A.J. No. 317, 2010 CarswellAlta 538, 2010 ABCA 97 (Alta. C.A.)
 — referred to [2019] 1 73
- R. v. Meer** (2015), [2015] A.J. No. 411, [2015] 8 W.W.R. 24, 323 C.C.C. (3d) 98, 401 D.L.R. (4th) 417, 2015 CarswellAlta 652, 2015 ABCA 141, 600 A.R. 66, 15 Alta. L.R. (6th) 291, 645 W.A.C. 66 (Alta. C.A.)
 — referred to [2020] 6 209
- R. v. Millar** (2016), 2016 CarswellBC 3066, 2016 BCSC 2039, [2016] G.S.T.C. 97, [2017] 2 C.T.C. 168, 2016 D.T.C. 5120 (B.C. S.C.)
 — followed [2021] 1 41
- R. v. Millar** (2016), 2016 CarswellBC 3066, 2016 BCSC 2039, [2016] G.S.T.C. 97, [2017] 2 C.T.C. 168, 2016 D.T.C. 5120 (B.C. S.C.)
 — followed [2020] 1 143
 — referred to [2020] 1 182; [2020] 3 225
- R. v. Millar** (2016), 2016 CarswellBC 4061, 2016 BCSC 2707 (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Millar** (2016), 2016 CarswellBC 4062, 2016 BCSC 2708 (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Millar** (2016), 2016 CarswellBC 4063, 2016 BCSC 2709 (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Millar** (2016), [2016] B.C.J. No. 2144, [2016] G.S.T.C. 96, 2016 D.T.C. 5113, 2016 BCSC 1887, 2016 CarswellBC 2860, 365 C.R.R. (2d) 342 (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Millar** (2017), 2017 BCSC 402, 2017 CarswellBC 649, [2017] G.S.T.C. 19, 2017 D.T.C. 5029 (B.C. S.C.)
 — considered [2020] 2 43
 — referred to [2020] 1 182; [2020] 4 152
- R. v. Millar** (2017), 2017 D.T.C. 5015, 378 C.R.R. (2d) 312, [2017] G.S.T.C. 12, 2017 BCSC 323, 2017 CarswellBC 514 (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Mohan** (1994), 18 O.R. (3d) 160 (note), EYB 1994-67655, 29 C.R. (4th) 243, 71 O.A.C. 241, 166 N.R. 245, 89 C.C.C. (3d) 402, 114 D.L.R. (4th) 419, [1994] 2 S.C.R. 9, 1994 CarswellOnt 1155, 1994 CarswellOnt 66, [1994] S.C.J. No. 36 (S.C.C.)
 — followed [2020] 1 2127; [2020] 3 2001
- R. v. Montesano** (2019), 2019 CarswellOnt 3331, 2019 ONCA 194, 373 C.C.C. (3d) 399, 145 O.R. (3d) 474 (Ont. C.A.)
 — referred to [2019] 5 89
- R. v. Mori** (2016), [2016] O.J. No. 2350, 2016 CarswellOnt 6860 (Ont. C.J.)
 — referred to [2020] 4 152
- R. v. Mori** (2017), 2017 CarswellOnt 4685, 2017 ONSC 1551, 2017 D.T.C. 5031, [2017] 5 C.T.C. 121 (Ont. S.C.J.)
 — referred to [2020] 4 152
- R. v. Morin** (1992), EYB 1992-67508, 12 C.R. (4th) 1, 71 C.C.C. (3d) 1, 134 N.R. 321, 8 C.R.R. (2d) 193, 53 O.A.C. 241, [1992] 1 S.C.R. 771, [1992] S.C.J. No. 25, 1992 CarswellOnt 984, [1992] A.C.S. No. 25, 1992 CarswellOnt 75 (S.C.C.)
 — considered [2020] 1 182
- R. v. Morris** (1985), 10 O.A.C. 245, (sub nom. *Morris and R., Re*) 21 C.C.C. (3d) 242, 1985 CarswellOnt 1374 (Ont. C.A.)
 — referred to [2019] 1 73

- R. v. Mullins** (1985), 1985 CarswellNat 314, 1985 CarswellNat 1602, [1985] 2 C.T.C. 128 (Fed. T.D.)
 — referred to [2019] 6 103
- R. v. Munkonda** (2015), 2015 ONCA 309, 2015 CarswellOnt 6377, 2015 CarswellOnt 6378, [2015] O.J. No. 2284, 324 C.C.C. (3d) 9, 334 O.A.C. 114, 126 O.R. (3d) 646, (sub nom. *R. c. Munkonda*) 126 O.R. (3d) 691, 334 C.R.R. (2d) 329 (Ont. C.A.)
 — considered [2019] 2 75
- R. v. Murrins** (2002), 2002 NSCA 12, 2002 CarswellNS 15, [2002] N.S.J. No. 21, 201 N.S.R. (2d) 288, 629 A.P.R. 288, 1 C.R. (6th) 166, 162 C.C.C. (3d) 412, 92 C.R.R. (2d) 285 (N.S. C.A.)
 — referred to [2020] 2 43
- R. v. Nedelcu** (2012), 290 C.C.C. (3d) 153, 270 C.R.R. (2d) 177, [2012] 3 S.C.R. 311, 2012 SCC 59, [2012] S.C.J. No. 59, 2012 CarswellOnt 13663, 2012 CarswellOnt 13664, 96 C.R. (6th) 391, 35 M.V.R. (6th) 1, 353 D.L.R. (4th) 199, 436 N.R. 1, 297 O.A.C. 93, 30 C.P.C. (7th) 14 (S.C.C.)
 — considered [2019] 4 12
 — referred to [2020] 6 209
- R. v. Neudorf** (1975), 1975 CarswellNat 153, [1975] C.T.C. 192, 75 D.T.C. 5213 (Fed. T.D.)
 — considered [2020] 3 2091
- R. v. Nickerson** (1999), 178 N.S.R. (2d) 189, 549 A.P.R. 189, [1999] N.S.J. No. 210, 1999 NSCA 168, 1999 CarswellNS 203 (N.S. C.A.)
 — considered [2020] 1 226
- R. v. Noble** (1997), 43 C.R.R. (2d) 233, [1997] S.C.J. No. 40, 210 N.R. 321, 6 C.R. (5th) 1, 1997 CarswellBC 711, 1997 CarswellBC 710, 146 D.L.R. (4th) 385, [1997] 1 S.C.R. 874, [1997] 6 W.W.R. 1, 89 B.C.A.C. 1, 145 W.A.C. 1, 114 C.C.C. (3d) 385 (S.C.C.)
 — referred to [2020] 1 143
- R. c. Noël** (2002), 218 D.L.R. (4th) 385, 168 C.C.C. (3d) 193, 5 C.R. (6th) 1, [2002] S.C.J. No. 68, [2002] 3 S.C.R. 433, 2002 SCC 67, 2002 CarswellQue 2167, 2002 CarswellQue 2168, 99 C.R.R. (2d) 1, 295 N.R. 1, REJB 2002-35061 (S.C.C.)
 — considered [2020] 6 209
- R. v. Norman** (1993), 1993 CarswellOnt 140, 26 C.R. (4th) 256, 16 O.R. (3d) 295, 87 C.C.C. (3d) 153, 68 O.A.C. 22, [1993] O.J. No. 2802 (Ont. C.A.)
 — considered [2019] 1 2001
- R. v. O'Brien** (1977), [1977] S.C.J. No. 65, [1978] 1 S.C.R. 591, 1977 CarswellBC 403, 1977 CarswellBC 494, [1977] 5 W.W.R. 400, 38 C.R.N.S. 325, 35 C.C.C. (2d) 209, 16 N.R. 271, 76 D.L.R. (3d) 513 (S.C.C.)
 — referred to [2020] 6 209
- R. v. Offman** (2017), 2017 BCPC 70, 2017 CarswellBC 673, [2017] B.C.J. No. 485 (B.C. Prov. Ct.)
 — referred to [2021] 1 107
- R. v. Olan** (1978), 1978 CarswellOnt 49, [1978] 2 S.C.R. 1175, 86 D.L.R. (3d) 212, 21 N.R. 504, 5 C.R. (3d) 1, 41 C.C.C. (2d) 145, 1978 CarswellOnt 593, [1978] S.C.J. No. 57 (S.C.C.)
 — referred to [2020] 3 225
- R. v. Oland** (2017), 2017 SCC 17, 2017 CSC 17, [2017] 1 S.C.R. 250, [2017] S.C.J. No. 17, 2017 CarswellNB 115, 2017 CarswellNB 116, 379 C.R.R. (2d) 63, 36 C.R. (7th) 1, 409 D.L.R. (4th) 457, 347 C.C.C. (3d) 257 (S.C.C.)
 — followed [2019] 1 73

- R. v. Osolin** (1989), 1989 CarswellBC 1150, [1989] B.C.J. No. 654 (B.C. C.A. [In Chambers])
 — considered [2019] 1 73
- R. v. Oxford Properties Group Inc.** (2018), [2018] S.C.C.A. No. 114, 2018 CarswellNat 2317 (S.C.C.)
 — referred to [2019] 5 2043
- R. v. Palmer** (1979), 1979 CarswellBC 533, 1979 CarswellBC 541, [1980] 1 S.C.R. 759, 30 N.R. 181, 14 C.R. (3d) 22, 17 C.R. (3d) 34 (Fr.), 50 C.C.C. (2d) 193, 106 D.L.R. (3d) 212, [1979] S.C.J. No. 126 (S.C.C.)
 — considered [2020] 6 209
 — followed [2019] 6 2096
 — referred to [2020] 1 182
- R. v. Paquette** (2019), 2019 CarswellBC 3308, 2019 BCCA 396 (B.C. C.A.)
 — followed [2021] 1 41
- R. v. Pastore** (2017), [2017] O.J. No. 3025, 2017 ONCA 487, 2017 CarswellOnt 8933 (Ont. C.A.)
 — referred to [2019] 5 67
- R. v. Patry** (2018), 2018 BCSC 1524, 2018 CarswellBC 2350, [2018] G.S.T.C. 78, 2018 D.T.C. 5105, [2019] 2 C.T.C. 8 (B.C. S.C.)
 — considered [2019] 6 1
 — referred to [2020] 3 225
- R. v. Paveley** (1976), 1976 CarswellSask 110, [1976] 3 W.W.R. 577, [1976] C.T.C. 477, 76 D.T.C. 6415, 30 C.C.C. (2d) 483, 70 D.L.R. (3d) 237, [1976] S.J. No. 411 (Sask. C.A.)
 — considered [2020] 1 143
- R. v. Penney** (2008), 2008 ABPC 339, 2008 CarswellAlta 1932, 462 A.R. 314, [2008] A.J. No. 1353 (Alta. Prov. Ct.)
 — considered [2019] 2 116
- R. v. Pinno** (2002), 2002 SKPC 118, 2002 CarswellSask 776, [2003] 3 C.T.C. 308 (Sask. Prov. Ct.)
 — considered [2021] 1 218
 — referred to [2020] 4 152
- R. v. Plange** (2018), 359 C.C.C. (3d) 273, 2018 ONSC 1657, 2018 CarswellOnt 4352, [2018] O.J. No. 1502 (Ont. S.C.J.)
 — referred to [2021] 1 107
- R. v. Plange** (2019), 2019 CarswellOnt 12824, 2019 ONCA 646, 440 C.R.R. (2d) 86 (Ont. C.A.)
 — considered [2021] 1 107
- R. v. Plante** (2018), 2018 CarswellOnt 5688, 2018 ONCA 251 (Ont. C.A.)
 — considered [2019] 5 67
- R. v. Porisky** (2012), 2012 CarswellBC 157, 2012 BCSC 67, [2012] G.S.T.C. 6, [2012] B.C.J. No. 92, 2012 D.T.C. 5037 (Eng.), [2012] 4 C.T.C. 160, 2012 G.T.C. 1013 (Eng.) (B.C. S.C.)
 — referred to [2020] 1 182
- R. v. Porisky** (2014), [2014] B.C.J. No. 648, [2014] 5 C.T.C. 117, 310 C.C.C. (3d) 42, 2014 BCCA 146, 2014 CarswellBC 961, [2014] G.S.T.C. 52, 354 B.C.A.C. 86, 605 W.A.C. 86, 307 C.R.R. (2d) 328 (B.C. C.A.)
 — referred to [2020] 1 182

- R. v. Porisky** (2019), 2019 CarswellBC 1232, 2019 BCCA 159, [2019] G.S.T.C. 33, 2019 D.T.C. 5075, [2019] 6 C.T.C. 97 (B.C. C.A.)
 — followed [2021] 1 41
- R. v. Porisky** (2019), 2019 CarswellBC 1232, 2019 BCCA 159, [2019] G.S.T.C. 33, 2019 D.T.C. 5075, [2019] 6 C.T.C. 97 (B.C. C.A.)
 — referred to [2020] 1 182
- R. v. Posteraro** (2014), [2014] 5 C.T.C. 37, 2014 D.T.C. 5040 (Eng.), 2014 BCPC 31, 2014 CarswellBC 633, [2014] G.S.T.C. 26 (B.C. Prov. Ct.)
 — considered [2019] 4 157
- R. c. Potvin** (2004), 69 O.R. (3d) 641 (Eng.), 69 O.R. (3d) 654 (Fr.), 2004 CarswellOnt 2478, 187 O.A.C. 285, (sub nom. *R. v. Potvin*) 186 C.C.C. (3d) 257, [2004] O.J. No. 2550, 2004 CarswellOnt 10227 (Ont. C.A.)
 — considered [2019] 2 75
- R. v. Poulin** (2019), 2019 SCC 47, 2019 CSC 47, 379 C.C.C. (3d) 513, 438 D.L.R. (4th) 1, 2019 CarswellQue 8570, 2019 CarswellQue 8571, [2019] S.C.J. No. 47, 58 C.R. (7th) 249, 443 C.R.R. (2d) 225 (S.C.C.)
 — considered [2020] 6 209
- R. v. Proulx** (2000), [2000] S.C.J. No. 6, 2000 SCC 5, 2000 CarswellMan 32, 2000 CarswellMan 33, [2000] 4 W.W.R. 21, 49 M.V.R. (3d) 163, 30 C.R. (5th) 1, 182 D.L.R. (4th) 1, 249 N.R. 201, 140 C.C.C. (3d) 449, [2000] 1 S.C.R. 61, 142 Man. R. (2d) 161, 212 W.A.C. 161, [2000] A.C.S. No. 6 (S.C.C.)
 — referred to [2021] 1 107
- R. v. Proulx** (2000), [2000] S.C.J. No. 6, 2000 SCC 5, 2000 CarswellMan 32, 2000 CarswellMan 33, [2000] 4 W.W.R. 21, 49 M.V.R. (3d) 163, 30 C.R. (5th) 1, 182 D.L.R. (4th) 1, 249 N.R. 201, 140 C.C.C. (3d) 449, [2000] 1 S.C.R. 61, 142 Man. R. (2d) 161, 212 W.A.C. 161, [2000] A.C.S. No. 6 (S.C.C.)
 — referred to [2019] 5 89; [2020] 6 97
- R. v. Punko** (2012), 2012 SCC 39, [2012] B.C.J. No. 39, 2012 CarswellBC 2078, 2012 CarswellBC 2079, 94 C.R. (6th) 285, 348 D.L.R. (4th) 418, 284 C.C.C. (3d) 285, 433 N.R. 60, 324 B.C.A.C. 23, 551 W.A.C. 23, [2012] 2 S.C.R. 396 (S.C.C.)
 — referred to [2021] 1 95
- R. v. Qhasimy** (2017), [2017] A.J. No. 770, 2017 ABCA 243, 2017 CarswellAlta 1311 (Alta. C.A.)
 — referred to [2019] 1 73
- R. v. Randhawa** (2016), [2016] 6 C.T.C. 187, 2016 D.T.C. 5100, 2016 ABCA 273, 2016 CarswellAlta 1783, [2016] A.J. No. 956 (Alta. C.A.)
 — considered [2019] 5 89
- R. v. Redpath Industries Ltd.** (1984), 1984 CarswellQue 84, 84 D.T.C. 6349, [1984] C.T.C. 483 (C.S. Que.)
 — considered [2020] 3 225
- R. v. Reynolds** (2020), [2021] 1 C.T.C. 95, [2020] G.S.T.C. 19, 2020 BCSC 143, 2020 CarswellBC 1189, 2020 D.T.C. 5048 (B.C. S.C.)
 — referred to [2021] 1 107
- R. v. Ricci** (2004), [2005] 1 C.T.C. 40, 2004 CarswellOnt 4136, 190 O.A.C. 375, [2004] O.J. No. 4161 (Ont. C.A.)
 — referred to [2020] 4 152
- R. v. Riendeau** (1991), (sub nom. *Minister of National Revenue v. Riendeau*) 52 F.T.R. 135 (note), 1991 CarswellNat 487, (sub nom. *Riendeau v. R.*) 91 D.T.C. 5416, (sub nom. *Riendeau v. Minister of National Revenue*) [1991] 2 C.T.C. 64, (sub nom. *Minister of*

National Revenue v. Riendeau) 132 N.R. 157, [1991] A.C.F. No. 559, [1991] F.C.J. No. 559 (Fed. C.A.)

— referred to [2021] 1 227

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— considered [2020] 3 225

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— referred to [2021] 1 107

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— referred to [2020] 2 43

R. v. Romanowicz (1999), 178 D.L.R. (4th) 466, 124 O.A.C. 100, 138 C.C.C. (3d) 225, 45 O.R. (3d) 506, (sub nom. *R. c. Romanowicz*) 45 O.R. (3d) 532 (Fr.), [1999] O.J. No. 3191, 1999 CarswellOnt 2671, 26 C.R. (5th) 246, 45 M.V.R. (3d) 294 (Ont. C.A.)

— considered [2020] 1 226

R. v. S.C.W. (2018), (sub nom. *R. v. W. (S.C.)*) 418 C.R.R. (2d) 83, 2018 CarswellBC 2478, 2018 BCCA 346, 367 C.C.C. (3d) 518, 49 C.R. (7th) 118 (B.C. C.A.)

— followed [2020] 1 182

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— referred to [2019] 4 12

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— referred to [2020] 1 143

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— referred to [2019] 4 12

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— referred to [2019] 2 2189; [2019] 6 2125

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- Sansregret v. R.*) 18 C.C.C. (3d) 223, 1985 CarswellMan 380, [1985] S.C.J. No. 23 (S.C.C.)
- referred to [2021] 1 2001
- R. v. Sargent** (2004), 2005 D.T.C. 5288, 2004 CarswellOnt 5626, 2004 ONCJ 356, [2005] 1 C.T.C. 448, [2004] O.J. No. 5389 (Ont. C.J.)
- referred to [2020] 4 152
- R. v. Saskatchewan Wheat Pool** (1983), (sub nom. *Canada v. Saskatchewan Wheat Pool*) [1983] 1 S.C.R. 205, (sub nom. *Saskatchewan Wheat Pool v. Canada*) 45 N.R. 425, (sub nom. *Canada v. Saskatchewan Wheat Pool*) [1983] 3 W.W.R. 97, (sub nom. *Canada v. Saskatchewan Wheat Pool*) 23 C.C.L.T. 121, (sub nom. *Canada v. Saskatchewan Wheat Pool*) 143 D.L.R. (3d) 9, 1983 CarswellNat 521, [1983] S.C.J. No. 14, 1983 CarswellNat 92 (S.C.C.)
- referred to [2020] 5 40
- R. v. Savage** (1983), [1983] C.T.C. 393, [1983] 2 S.C.R. 428, (sub nom. *Savage v. Revenue Canada*) 50 N.R. 321, (sub nom. *Savage v. Revenue Canada*) 83 D.T.C. 5409, 1983 CarswellNat 527, 1983 CarswellNat 183 (S.C.C.)
- considered [2020] 6 2174
- referred to [2020] 6 2137
- R. v. Schneider** (2002), 2002 BCCA 143, 2002 CarswellBC 549, 166 B.C.A.C. 206, 271 W.A.C. 206, [2002] B.C.J. No. 420 (B.C. C.A.)
- referred to [2021] 1 107
- R. v. Sekhon** (2014), 8 C.R. (7th) 223, [2014] 1 S.C.R. 272, 2014 CarswellBC 379, 2014 CarswellBC 380, 2014 SCC 15, 367 D.L.R. (4th) 601, 2014 CSC 15, 307 C.C.C. (3d) 464, [2014] S.C.J. No. 15, 454 N.R. 41, 351 B.C.A.C. 1, 599 W.A.C. 1 (S.C.C.)
- referred to [2020] 3 2001
- R. v. Sewak** (2019), 2019 ABCA 303, 2019 CarswellAlta 1681, 92 Alta. L.R. (6th) 27 (Alta. C.A.)
- considered [2020] 6 209
- R. v. Shah** (2015), 2015 ONSC 4853, 2015 CarswellOnt 11925, [2015] O.J. No. 4129 (Ont. S.C.J.)
- considered [2019] 6 166
- R. v. Sharma** (2017), 2017 CarswellAlta 1875, 2017 ABPC 208, 2017 D.T.C. 5125, [2018] 2 C.T.C. 174 (Alta. Prov. Ct.)
- referred to [2019] 1 73; [2019] 2 116
- R. v. Shaw** (2003), 2003 ABCA 328, 2003 CarswellAlta 1861 (Alta. C.A.)
- considered [2020] 6 209
- R. v. Sheppard** (2002), 50 C.R. (5th) 68, 211 Nfld. & P.E.I.R. 50, 633 A.P.R. 50, 210 D.L.R. (4th) 608, 284 N.R. 342, [2002] 1 S.C.R. 869, 2002 SCC 26, 2002 CarswellNfld 74, 2002 CarswellNfld 75, [2002] S.C.J. No. 30, 162 C.C.C. (3d) 298, REJB 2002-29516 (S.C.C.)
- considered [2019] 5 89
- R. v. Shlah** (2016), 2016 ABCA 233, [2016] A.J. No. 779, 2016 CarswellAlta 1453 (Alta. C.A.)
- considered [2019] 1 73
- R. v. Simard-Beaudry Inc.** (1971), 1971 CarswellNat 239, [1971] F.C. 396, 71 D.T.C. 5511, 1971 CarswellNat 239F, [1971] F.C.J. No. 33 (Fed. T.D.)
- considered [2019] 1 31; [2019] 5 2001; [2020] 6 41

- R. v. Simard-Beaudry Inc.** (1971), 1971 CarswellNat 239, [1971] F.C. 396, 71 D.T.C. 5511, 1971 CarswellNat 239F, [1971] F.C.J. No. 33 (Fed. T.D.)
 — referred to [2021] 1 227
- R. v. Simmons** (2007), 2007 BCCA 478, 2007 CarswellBC 2382, 246 B.C.A.C. 271, 406 W.A.C. 271 (B.C. C.A.)
 — referred to [2021] 1 107
- R. v. Smale** (1979), 51 C.C.C. (2d) 126, [1979] O.J. No. 1181, 1979 CarswellOnt 1343 (Ont. C.A.)
 — considered [2019] 1 73
- R. v. Smith** (1992), 139 N.R. 323, 94 D.L.R. (4th) 590, EYB 1992-67546, [1992] S.C.J. No. 74, 1992 CarswellOnt 997, 15 C.R. (4th) 133, 75 C.C.C. (3d) 257, [1992] 2 S.C.R. 915, 55 O.A.C. 321, 1992 CarswellOnt 103 (S.C.C.)
 — referred to [2021] 1 2184
- R. v. Sommerer** (2012), 2012 FCA 207, 2012 CarswellNat 2441, (sub nom. *Sommerer v. Canada*) [2014] 1 F.C.R. 379, 2012 D.T.C. 5126, 2012 CarswellNat 3720, 2012 CAF 207 (F.C.A.)
 — referred to [2021] 1 153
- R. v. Sommerer** (2012), 2012 FCA 207, 2012 CarswellNat 2441, (sub nom. *Sommerer v. Canada*) [2014] 1 F.C.R. 379, 2012 D.T.C. 5126, 2012 CarswellNat 3720, 2012 CAF 207 (F.C.A.)
 — considered [2019] 2 33; [2020] 1 26
- R. v. Spence** (2005), 2005 SCC 71, 2005 CarswellOnt 6824, 2005 CarswellOnt 6825, 342 N.R. 126, [2005] 3 S.C.R. 458, [2005] S.C.J. No. 74, 206 O.A.C. 150, 202 C.C.C. (3d) 1, 259 D.L.R. (4th) 474, 33 C.R. (6th) 1, 135 C.R.R. (2d) 318 (S.C.C.)
 — referred to [2019] 2 2143
- R. v. Steinkey** (2017), 2017 ABQB 378 (Alta. Q.B.)
 — referred to [2019] 5 89
- R. v. Steinkey** (2017), 2017 D.T.C. 5109, 2017 ABCA 291, 2017 CarswellAlta 1632 (Alta. C.A.)
 — referred to [2019] 5 89
- R. v. Steinkey** (2018), 2018 ABCA 361, 2018 CarswellAlta 2451, 2018 D.T.C. 5121 (note) (Alta. C.A.)
 — considered [2019] 6 97
 — referred to [2019] 5 89; [2020] 1 182
- R. v. Stinchcombe** (1991), 18 C.R.R. (2d) 210, 68 C.C.C. (3d) 1, 8 W.A.C. 161, EYB 1991-66887, 1991 CarswellAlta 559, 1991 CarswellAlta 192, [1992] 1 W.W.R. 97, [1991] 3 S.C.R. 326, 130 N.R. 277, 83 Alta. L.R. (2d) 193, 120 A.R. 161, 8 C.R. (4th) 277, [1991] S.C.J. No. 83 (S.C.C.)
 — considered [2020] 6 116
- R. v. Stirling** (1985), 1985 CarswellNat 615, [1985] 1 F.C. 342, [1985] 1 C.T.C. 275, 85 D.T.C. 5199, 1985 CarswellNat 201 (Fed. C.A.)
 — considered [2019] 5 2118; [2020] 4 2103
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 — considered [2021] 1 107
- R. v. Summers** (2014), [2014] 1 S.C.R. 575, 2014 CarswellOnt 4479, 2014 CarswellOnt 4480, [2014] S.C.J. No. 26, 2014 SCC 26, 2014 CSC 26, 9 C.R. (7th) 223, 456 N.R. 1,

- 308 C.C.C. (3d) 471, 316 O.A.C. 349, 371 D.L.R. (4th) 581, 307 C.R.R. (2d) 96, 130 O.R. (3d) 80 (note) (S.C.C.)
 — considered [2019] 5 67
- R. v. Swope** (2015), 2015 BCCA 167, 2015 CarswellBC 1095, [2015] B.C.J. No. 829, 370 B.C.A.C. 218, 635 W.A.C. 218 (B.C. C.A.)
 — considered [2020] 2 43
- R. v. Sydel** (2006), [2006] 5 C.T.C. 88, 2006 BCPC 346, 2006 CarswellBC 1904 (B.C. Prov. Ct.)
 — referred to [2020] 4 152
- R. c. Thérout** (1993), 1993 CarswellQue 5, [1993] S.C.J. No. 42, EYB 1993-67872, 1993 CarswellQue 2040, 19 C.R. (4th) 194, 79 C.C.C. (3d) 449, 151 N.R. 104, 54 Q.A.C. 184, 100 D.L.R. (4th) 624, [1993] 2 S.C.R. 5 (S.C.C.)
 — considered [2020] 3 225
- R. v. Thomas** (2013), 2013 CarswellOnt 18987, [2013] O.J. No. 6444, 2013 ONSC 8032 (Ont. S.C.J.)
 — followed [2019] 4 157
- R. v. Thue** (1995), 1995 CarswellSask 614, [1995] S.J. No. 431, 134 Sask. R. 187, 101 W.A.C. 187 (Sask. C.A.)
 — referred to [2019] 5 89
- R. v. Tickell** (2010), 289 B.C.A.C. 66, 489 W.A.C. 66, 2010 CarswellBC 1436, 2010 BCCA 303 (B.C. C.A.)
 — referred to [2021] 1 107
- R. v. Tiffin** (2008), 57 C.R. (6th) 123, 170 C.R.R. (2d) 151, 235 O.A.C. 52, [2008] 5 C.T.C. 77, 90 O.R. (3d) 575, 232 C.C.C. (3d) 303, [2008] O.J. No. 1525, 2008 Carswell-Ont 2424, 2008 ONCA 306 (Ont. C.A.)
 — considered [2019] 4 157
 — followed [2020] 6 116
- R. v. Tran** (1994), 1994 CarswellNS 24, 1994 CarswellNS 435, EYB 1994-67408, [1994] S.C.J. No. 16, 32 C.R. (4th) 34, 170 N.R. 81, 117 D.L.R. (4th) 7, 133 N.S.R. (2d) 81, 380 A.P.R. 81, 92 C.C.C. (3d) 218, [1994] 2 S.C.R. 951, 23 C.R.R. (2d) 32 (S.C.C.)
 — followed [2019] 2 75
- R. v. Tyhurst** (1993), [1993] B.C.J. No. 2615, 1993 CarswellBC 2836 (B.C. S.C.)
 — referred to [2020] 6 209
- R. v. Tyskerud** (2013), 2013 D.T.C. 5049 (Eng.), 2013 CarswellBC 362, [2013] B.C.J. No. 255, 2013 BCPC 27 (B.C. Prov. Ct.)
 — referred to [2019] 4 2062; [2020] 4 152
- R. v. Ulybel Enterprises Ltd.** (2001), 2001 SCC 56, 2001 CarswellNfld 239, 2001 CarswellNfld 240, 206 Nfld. & P.E.I.R. 304, 618 A.P.R. 304, 275 N.R. 201, [2001] S.C.J. No. 55, 157 C.C.C. (3d) 353, 203 D.L.R. (4th) 513, 45 C.R. (5th) 1, [2001] 2 S.C.R. 867, REJB 2001-25833 (S.C.C.)
 — referred to [2020] 3 151
- R. v. Verrette** (1978), 3 C.R. (3d) 132, 21 N.R. 571, 1978 CarswellQue 8, 1978 CarswellQue 122, [1978] S.C.J. No. 40, [1978] 2 S.C.R. 838, 40 C.C.C. (2d) 273 at 283, 85 D.L.R. (3d) 1 at 11 (S.C.C.)
 — referred to [2019] 5 2074
- R. v. Vickers** (2016), [2016] B.C.J. No. 418, 2016 CarswellBC 539, 2016 BCCA 98 (B.C. C.A.)
 — followed [2021] 1 41

- R. v. Villaroman** (2016), [2016] S.C.J. No. 33, [2016] A.C.S. No. 33, 486 N.R. 360, 401 D.L.R. (4th) 385, [2016] 1 S.C.R. 1000, 2016 SCC 33, 2016 CSC 33, 338 C.C.C. (3d) 1, 30 C.R. (7th) 223, 2016 CarswellAlta 1411, 2016 CarswellAlta 1412 (S.C.C.)
— referred to [2020] 3 225
- R. v. Vo** (2009), [2009] B.C.J. No. 2222, 2009 CarswellBC 3005, 2009 BCCA 471 (B.C. C.A.)
— referred to [2020] 2 43
- R. v. Vu** (2013), 302 C.C.C. (3d) 427, 6 C.R. (7th) 1, 365 D.L.R. (4th) 601, [2013] S.C.J. No. 60, 345 B.C.A.C. 155, 589 W.A.C. 155, [2013] 3 S.C.R. 657, 2013 SCC 60, 2013 CarswellBC 3342, 2013 CarswellBC 3343, 451 N.R. 199 (S.C.C.)
— referred to [2019] 4 157
- R. v. Vuradin** (2013), [2013] S.C.J. No. 38, 2013 SCC 38, 2013 CarswellAlta 1057, 2013 CarswellAlta 1058, 3 C.R. (7th) 1, 361 D.L.R. (4th) 34, 80 Alta. L.R. (5th) 291, [2013] 8 W.W.R. 211, 298 C.C.C. (3d) 139, 553 A.R. 1, 583 W.A.C. 1, [2013] 2 S.C.R. 639, 446 N.R. 53 (S.C.C.)
— referred to [2019] 5 89
- R. v. W. (D.)** (1991), 1991 CarswellOnt 1015, [1991] S.C.J. No. 26, EYB 1991-67602, 3 C.R. (4th) 302, 63 C.C.C. (3d) 397, 122 N.R. 277, 46 O.A.C. 352, [1991] 1 S.C.R. 742, 1991 CarswellOnt 80 (S.C.C.)
— followed [2019] 2 8
- R. v. Warawa** (1997), 1997 CarswellAlta 878, [1998] 1 C.T.C. 345, 56 Alta. L.R. (3d) 67, 208 A.R. 81, [1998] 4 W.W.R. 597, 98 D.T.C. 6471, [1997] A.J. No. 989 (Alta. Q.B.)
— considered [2019] 6 1
- R. v. Ward** (2009), 2009 BCCA 409, 2009 CarswellBC 3325, [2009] B.C.J. No. 2459, 278 B.C.A.C. 10, 471 W.A.C. 10 (B.C. C.A.)
— followed [2021] 1 95
- R. v. Warman** (2001), 2001 BCCA 510, 2001 CarswellBC 1826, [2001] B.C.J. No. 1761 (B.C. C.A. [In Chambers])
— referred to [2020] 1 182
- R. v. Watson** (2005), 2005 BCSC 1225, 2005 CarswellBC 1991, [2005] 4 C.T.C. 202, 2006 D.T.C. 6393 (Eng.) (B.C. S.C.)
— referred to [2020] 4 152
- R. v. Watson** (2006), 2006 BCCA 233, [2006] 4 C.T.C. 61, 2006 CarswellBC 1140, [2006] B.C.J. No. 1060 (B.C. C.A. [In Chambers])
— referred to [2020] 4 152
- R. v. Watts** (2016), [2016] O.J. No. 4005, 2018 D.T.C. 5024 (note), 2016 ONSC 4843, 2016 CarswellOnt 12246 (Ont. S.C.J.)
— referred to [2019] 2 116, 2189; [2020] 2 33
- R. v. White** (1997), 43 C.R.R. (2d) 1, 32 O.R. (3d) 722, 114 C.C.C. (3d) 225, 99 O.A.C. 1, 1997 CarswellOnt 1328, [1997] O.J. No. 961 (Ont. C.A.)
— referred to [2020] 6 209
- R. v. Wigman** (1987), EYB 1987-66974, 1987 CarswellBC 664, 1987 CarswellBC 698, [1987] 4 W.W.R. 1, [1987] 1 S.C.R. 246, 38 D.L.R. (4th) 530, 75 N.R. 51, 33 C.C.C. (3d) 97, 56 C.R. (3d) 289, [1987] S.C.J. No. 13 (S.C.C.)
— followed [2019] 1 73
- R. v. Wilson** (2016), 2016 CarswellOnt 18296, 2016 ONCA 888, [2016] O.J. No. 5987 (Ont. C.A.)
— referred to [2019] 5 67

- R. v. Witen** (2014), [2014] O.J. No. 4788, 2014 CarswellOnt 14092, 2014 ONCA 694, 122 O.R. (3d) 782, (sub nom. *R. c. Witen*) 122 O.R. (3d) 789, 319 C.R.R. (2d) 321 (Ont. C.A.)
 — considered [2019] 2 116
- R. v. Wynn** (1972), 10 C.C.C. (2d) 319, 1972 CarswellOnt 1100 (Ont. C.A.)
 — referred to [2019] 5 89
- R. v. Yates** (2002), [2002] B.C.J. No. 2415, 174 B.C.A.C. 119, 286 W.A.C. 119, 8 C.R. (6th) 98, 2002 BCCA 583, 2002 CarswellBC 2513, 169 C.C.C. (3d) 506 (B.C. C.A.)
 — considered [2019] 2 116
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 — considered [2020] 4 67
 — referred to [2020] 6 97
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 — referred to [2020] 6 2137
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 — referred to [2020] 3 12
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 — followed [2020] 4 2001
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 — referred to [2021] 1 153
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 — considered [2019] 2 2136
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 — considered [2019] 3 2001
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 — referred to [2019] 5 2001

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— considered [2019] 3 2095

— referred to [2019] 5 2118

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— referred to [2020] 6 97

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— referred to [2020] 2 87; [2020] 3 151

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— considered [2019] 5 121
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— referred to [2020] 3 49
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— referred to [2021] 1 2134
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— considered [2020] 4 142
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— considered [2020] 4 122
— referred to [2019] 5 2043
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— distinguished [2019] 4 71
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— referred to [2020] 4 2193
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— considered [2019] 5 2074

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 — referred to [2020] 4 2103
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 — considered [2020] 3 2105
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 — distinguished [2020] 1 2046
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 — considered [2020] 5 2001
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 — considered [2020] 4 33
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 — considered [2019] 4 89
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 — referred to [2021] 1 19
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 — followed [2019] 1 13; [2019] 4 31; [2020] 1 94; [2020] 3 24
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- referred to [2020] 3 171
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- considered [2020] 1 2103
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- considered [2020] 3 12
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- referred to [2021] 1 1
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- referred to [2021] 1 1
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- distinguished [2021] 1 34
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- followed [2021] 1 2184

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 — referred to [2019] 5 129
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 — referred to [2019] 2 2143
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 — distinguished [2020] 3 2041
 — referred to [2019] 4 2117
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 — referred to [2021] 1 250
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 — considered [2020] 4 33
 — followed [2019] 5 129; [2020] 3 39
 — referred to [2019] 6 1
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 — referred to [2019] 4 12
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 — considered [2019] 3 18
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 — followed [2019] 1 2311

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- considered [2019] 6 153
 - distinguished [2020] 6 175
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- considered [2019] 4 221
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- followed [2021] 1 271
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- considered [2019] 3 159
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- considered [2020] 4 2086
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- referred to [2019] 5 129
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- referred to [2021] 1 2051
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- considered [2019] 4 2157
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— considered [2019] 6 207
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— considered [2020] 4 67
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 — followed [2019] 2 2109; [2020] 2 2024
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- referred to [2020] 4 33
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 [2020] 4 33; [2020] 5 14
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- considered [2020] 2 137; [2020] 6 41
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- referred to [2020] 3 2041
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 — referred to [2020] 4 2001
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 — considered [2020] 2 164
 — referred to [2019] 5 39; [2019] 6 207
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 — considered [2020] 2 59
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 — considered in a minority or dissenting opinion [2020] 6 17
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 — referred to [2020] 3 151
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 — distinguished [2021] 1 2001
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 — followed [2020] 3 2072; [2020] 5 2095

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 — considered [2019] 1 13; [2020] 1 94
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 — followed [2019] 4 157
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 — considered [2019] 3 2132
 — referred to [2019] 6 196

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- considered [2020] 2 2015
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- referred to [2020] 1 2070
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- considered [2020] 1 94
- distinguished [2019] 1 13
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- referred to [2020] 6 1
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- considered [2020] 3 225; [2020] 5 2045

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 — considered [2021] 1 2001
 — followed [2021] 1 2134
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 — considered [2019] 2 2143; [2019] 6 2125; [2020] 1 2103; [2020] 2 2001 [2020] 4 2001; [2020] 6 2109
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 — considered [2020] 5 17
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- Zsoldos v. R.** (2004), [2005] 1 C.T.C. 11, 2004 CarswellNat 3569, 2004 FCA 338, [2004] F.C.J. No. 1658, 2004 D.T.C. 6672, 2004 CAF 338, 2004 CarswellNat 4958 (F.C.A.)
 — referred to [2019] 2 2189; [2020] 1 2046
- Zwierschke v. Minister of National Revenue** (1991), 92 D.T.C. 1003, 4 B.L.R. (2d) 101, [1991] 2 C.T.C. 2783, 1991 CarswellNat 664, [1991] T.C.J. No. 1031 (T.C.C.)
 — referred to [2021] 1 2038
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- 5085, (sub nom. 2750-4711 *Québec Inc. v. Canada (AG)*) 2016 D.T.C. 5086, 2016 FC 579, 2016 CarswellNat 2830 (F.C.)
- considered [2019] 4 190
- 9229-0188 Québec Inc. ("Saramac") et al. v. Director of Criminal and Penal Prosecutions** (June 13, 2016), Doc. 700-26-020291-134, Bourque J. (C.S. Que.)
- referred to [2019] 6 166
- 65302 British Columbia Ltd. v. R.** (1999), (sub nom. 65302 *British Columbia Ltd. v. Minister of National Revenue*) 248 N.R. 216, [2000] 1 W.W.R. 195, (sub nom. 65302 *British Columbia Ltd. v. Canada*) 179 D.L.R. (4th) 577, 99 D.T.C. 5799 (Eng.), 99 D.T.C. 5814 (Fr.), (sub nom. 65302 *British Columbia Ltd. v. Canada*) [1999] 3 S.C.R. 804, 69 B.C.L.R. (3d) 201, [2000] 1 C.T.C. 57, [1999] S.C.J. No. 69, 1999 CarswellNat 2222, 1999 CarswellNat 2223 (S.C.C.)
- considered [2019] 1 2001
- referred to [2020] 6 97
- 125258 Canada Inc. (Trustee of) c. Walker** (1986), 64 C.B.R. (N.S.) 183, 1986 CarswellQue 39 (C.S. Que.)
- considered [2019] 3 73; [2020] 3 24
- 155579 Canada Inc. v. R.** (1996), [1997] 1 C.T.C. 2011, 97 D.T.C. 691, 1996 CarswellNat 2162, [1996] A.C.I. No. 1188, [1996] T.C.J. No. 1188 (T.C.C.)
- referred to [2021] 1 2164
- 277287 Alberta Ltd. v. R.** (1997), (sub nom. 277287 *Alberta Ltd. v. Canada*) [1997] G.S.T.C. 44, [1997] 3 C.T.C. 2380, 1997 CarswellNat 750, 5 G.T.C. 1106, [1997] T.C.J. No. 470 (T.C.C.)
- referred to [2020] 3 225
- 489599 B.C. Ltd. v. R.** (2008), 2008 CarswellNat 1717, 2008 TCC 332, 2008 D.T.C. 4107 (Eng.), 2008 CCI 332, 2008 CarswellNat 5128 (T.C.C. [General Procedure])
- considered [2020] 4 2131
- 495793 Ontario Ltd. v. Barclay** (2016), 2016 ONCA 656, 31 C.C.L.T. (4th) 63, [2016] O.J. No. 4615, 2016 CarswellOnt 13829, 352 O.A.C. 290, 132 O.R. (3d) 241 (Ont. C.A.)
- considered [2019] 6 1
- followed [2020] 6 116
- 506913 N.B. Ltd. v. R.** (2012), 2012 CarswellNat 1789, [2012] G.S.T.C. 47, 2012 TCC 210, 2012 G.T.C. 28 (Eng.), 2012 CCI 210, 2012 CarswellNat 4914, [2012] T.C.J. No. 144 (T.C.C. [General Procedure])
- considered [2021] 1 2184
- 594710 British Columbia Ltd. v. Her Majesty the Queen** (2019), 2019 CarswellNat 434, 2019 CarswellNat 435 (S.C.C.)
- referred to [2020] 6 2137
- 594710 British Columbia Ltd. v. R.** (2016), 2016 CarswellNat 7012, 2016 TCC 288, 2017 D.T.C. 1004, [2017] 3 C.T.C. 2155, 2016 CCI 288, 2016 CarswellNat 12070 (T.C.C. [General Procedure])
- considered [2020] 1 1; [2020] 5 2119
- 684761 B.C. Ltd. v. Canada** (2015), [2015] F.C.J. No. 626, 2015 FCA 123, 2015 CarswellNat 1504, 2015 CAF 123, 2015 CarswellNat 5231 (F.C.A.)
- considered [2019] 6 196
- 742190 Ontario Inc. v. Canada (Customs & Revenue Agency)** (2010), 406 N.R. 255, 321 D.L.R. (4th) 696, [2010] 6 C.T.C. 1, 2010 CarswellNat 3491, 2010 CAF 162, 2010

- FCA 162, 2010 CarswellNat 1742, (sub nom. *742190 Ontario Inc. Cob Van Del Manor Nursing Home v. CRA*) 2010 D.T.C. 5104 (Eng.) (F.C.A.)
- referred to **[2020] 1** 109
- 0742443 B.C. Ltd. v. R.** (2014), 2014 TCC 301, 2014 CarswellNat 3921, [2015] 1 C.T.C. 2123, 2014 D.T.C. 1208 (Eng.), 2014 CCI 301, 2014 CarswellNat 8703 (T.C.C. [General Procedure])
- considered **[2020] 2** 2145
- 0742443 BC Ltd. v. R.** (2015), 2015 CarswellNat 12213, 2015 CarswellNat 5261, 2015 FCA 231, 2015 D.T.C. 5115, 2015 CAF 231 (F.C.A.)
- referred to **[2020] 2** 2145
- 771225 Ontario Inc. v. Bramco Holdings Co.** (1995), 1995 CarswellOnt 194, [1995] O.J. No. 157, 43 R.P.R. (2d) 70, 21 O.R. (3d) 739, 77 O.A.C. 75 (Ont. C.A.)
- referred to **[2021] 1** 153
- 783783 Alberta Ltd. v. Canada (Attorney General)** (2010), 482 A.R. 136, 490 W.A.C. 136, 322 D.L.R. (4th) 56, [2010] 6 C.T.C. 194, 89 C.P.C. (6th) 21, 76 C.C.L.T. (3d) 32, 2010 CarswellAlta 1379, 2010 ABCA 226, 2010 D.T.C. 5125 (Eng.), [2010] A.J. No. 783, 29 Alta. L.R. (5th) 37, [2010] 12 W.W.R. 472 (Alta. C.A.)
- considered **[2019] 6** 1
- 897366 Ontario Ltd. v. R.** (2000), 2000 CarswellNat 382, 2000 G.T.C. 754, [2000] G.S.T.C. 13, [2000] T.C.J. No. 117, 2000 CarswellNat 4428 (T.C.C. [Informal Procedure])
- considered **[2019] 5** 49
- 1143132 Ontario Ltd. v. R.** (2009), [2010] 1 C.T.C. 2109, 2009 D.T.C. 1312 (Eng.), 2009 TCC 477, 2009 CarswellNat 2867, 2009 CCI 477, 2009 CarswellNat 4324 (T.C.C. [General Procedure])
- considered **[2019] 3** 2177
- 1207192 Ontario Ltd. v. R.** (2012), 355 D.L.R. (4th) 752, [2012] F.C.J. No. 1294, 2012 CarswellNat 3894, 2012 FCA 259, [2013] 1 C.T.C. 1, 2012 CarswellNat 5594, 2012 CAF 259, (sub nom. *1207192 Ontario Ltd. v. Minister of National Revenue*) 436 N.R. 193, 2012 D.T.C. 5157 (Eng.) (F.C.A.)
- referred to **[2020] 2** 2184
- 1245989 Alberta Ltd. v. Canada (Attorney General)** (2018), 2018 CarswellNat 2778, 2018 FCA 114, [2019] 3 C.T.C. 1, (sub nom. *1245989 Alberta Ltd. v. AG of Canada*) 2018 D.T.C. 5067 (F.C.A.)
- considered **[2020] 6** 2013
- referred to **[2020] 6** 185
- 1390758 Ontario Corp. v. R.** (2010), 2010 D.T.C. 1385 (Eng.), 2010 CarswellNat 4122, 2010 TCC 572, 2010 CarswellNat 6202, 2010 CCI 572 (T.C.C. [Informal Procedure])
- considered **[2019] 3** 2132; **[2020] 5** 1
- 1427814 Ontario Ltd. v. 3697584 Canada Inc.** (2004), 2004 CarswellOnt 624, 35 R.P.R. (4th) 182, [2004] O.J. No. 607 (Ont. S.C.J.)
- referred to **[2019] 2** 141
- 1455257 Ontario Inc. v. R.** (2015), 2015 CarswellNat 2559, 2015 TCC 173, 2015 CarswellNat 10741, 2015 CCI 173, 47 B.L.R. (5th) 161, [2016] 1 C.T.C. 2025, 2015 D.T.C. 1160 (T.C.C. [General Procedure])
- referred to **[2020] 6** 2137
- 1455257 Ontario Inc. v. R.** (2016), 2016 D.T.C. 5046, (sub nom. *1455257 Ontario Inc. v. Minister of National Revenue*) 483 N.R. 7, 2016 CAF 100, 2016 CarswellNat 9134,

- [2016] 4 F.C.R. 375, 400 D.L.R. (4th) 371, [2016] F.C.J. No. 321, 2016 CarswellNat 869, 2016 FCA 100, [2017] 5 C.T.C. 148 (F.C.A.)
- referred to **[2020] 6** 2137
- 1726437 Ontario Inc. v. R.** (2012), 2013 D.T.C. 1008 (Eng.), 2012 TCC 376, 2012 CarswellNat 4111, 2012 CCI 376, [2013] 1 C.T.C. 2170, 2012 CarswellNat 5034 (T.C.C. [Informal Procedure])
- considered **[2019] 5** 2224; **[2019] 6** 2009
- 2078970 Ontario Inc. v. The Queen** (2017), 2017 D.T.C. 1129, 2017 TCC 173, 2017 CarswellNat 5899, 2017 CarswellNat 10314, 2017 CCI 173 (T.C.C. [General Procedure])
- referred to **[2019] 3** 2047
- 3072453 Nova Scotia Co. v. 1623242 Ontario Inc.** (2015), 2015 ONSC 2105, 2015 CarswellOnt 6947, 56 R.P.R. (5th) 240 (Ont. S.C.J.)
- considered **[2019] 2** 141
- 3199959 Canada inc. c. Québec (Sous-ministre du Revenu)** (2007), [2007] R.J.Q. 2187, 2007 QCCA 1153, EYB 2007-123923, 2007 CarswellQue 8323 (C.A. Que.)
- referred to **[2020] 1** 2001
- 3500772 Canada Inc. v. Minister of National Revenue** (2008), 2008 D.T.C. 6396 (Eng.), 2008 CarswellNat 1235, 2008 FC 554, 43 C.B.R. (5th) 1, 2008 CarswellNat 2016, 2008 CF 554, [2008] 4 C.T.C. 1, 328 F.T.R. 188 (Eng.) (F.C.)
- followed **[2019] 4** 148
- 3850625 Canada Inc. v. R.** (2011), 2011 CarswellNat 787, (sub nom. *R. v. 3850625 Canada Inc.*) 2011 D.T.C. 5062 (Eng.), [2011] 4 C.T.C. 17, (sub nom. *Minister of National Revenue v. 3850625 Canada Inc.*) 417 N.R. 265, 2011 CarswellNat 2300, 2011 CAF 117, 2011 FCA 117 (F.C.A.)
- considered **[2019] 1** 2001
- referred to **[2020] 3** 2001
- 4145356 Canada Ltd. v. R.** (2010), [2011] 1 C.T.C. 2463, 2011 D.T.C. 1041 (Eng.), [2010] T.C.J. No. 518, 2010 TCC 613, 2010 CarswellNat 4889 (T.C.C. [General Procedure])
- referred to **[2019] 6** 196
- 5551928 Manitoba Ltd. v. Canada (Attorney General)** (2019), 95 B.L.R. (5th) 203, 439 D.L.R. (4th) 483, [2020] 9 W.W.R. 113, [2020] 2 C.T.C. 119, 2019 BCCA 376, 2019 CarswellBC 3168, 30 B.C.L.R. (6th) 215, 2019 D.T.C. 5124 (B.C. C.A.)
- considered **[2021] 1** 153
- 5551928 Manitoba Ltd. (Re)** (2018), 2018 BCSC 1482, 2018 CarswellBC 2370, 81 B.L.R. (5th) 255, [2018] 6 C.T.C. 186, 2018 D.T.C. 5102 (B.C. S.C.)
- referred to **[2021] 1** 153
- 5551928 Manitoba Ltd. (Re)** (2018), 2018 BCSC 1482, 2018 CarswellBC 2370, 81 B.L.R. (5th) 255, [2018] 6 C.T.C. 186, 2018 D.T.C. 5102 (B.C. S.C.)
- followed **[2020] 1** 26

STATUTORY REFERENCES
CANADA TAX CASES INDEX AND CITATOR
VOLUMES [2019] 1 to [2021] 1

Statutes Cited	C-3
Treaties Cited	C-54
Rules Cited	C-56
Forms Cited	C-60
Regulations Cited	C-60
Tariffs Cited	C-63

STATUTORY REFERENCES CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Access to Information Act, R.S.C. 1985, c. A-1	
Generally — referred to	[2019] 6 196; [2020] 2 59
s. 2(2) — considered	[2020] 2 59
s. 16 — referred to	[2020] 2 59
s. 16(1)(b) — considered	[2020] 2 59
s. 16(1)(c) — considered	[2020] 2 59
ss. 16-16.5 — referred to	[2019] 4 12
s. 19 — referred to	[2020] 2 59
s. 19(1) — considered	[2020] 2 59
s. 19(2) — considered	[2020] 2 59
s. 19(2)(b) — considered	[2020] 2 59
s. 20 — referred to	[2020] 2 59
s. 20(1) — considered	[2020] 2 59
s. 20(1)(b) — considered	[2020] 2 59
s. 20(1)(c) — considered	[2020] 2 59
s. 20(1)(d) — considered	[2020] 2 59
s. 24 — referred to	[2020] 2 59
s. 24(1) — considered	[2020] 2 59
s. 41 — considered	[2020] 2 59
s. 48 — considered	[2020] 2 59
s. 49 — considered	[2020] 2 59
s. 50 — considered	[2020] 2 59
Sched. II — referred to	[2020] 2 59
Accidents du travail et les maladies professionnelles, Loi sur les, RLRQ, c. A-3.001	
en général — referred to	[2019] 2 75
Administration of Estates Act, S.S. 1998, c. A-4.1	
Generally — referred to	[2020] 4 142
s. 46.2 [en. 2008, c. 2, s. 26] — considered	[2020] 4 142
Aeronautics Act, R.S.C. 1985, c. A-2	
s. 8.7 [en. R.S.C. 1985, c. 33 (1st Supp.), s. 1] — referred to . . .	[2020] 3 151
s. 8.8 [en. 2004, c. 15, s. 22] — referred to	[2020] 3 151
Agriculture and Agri-Food Administrative Monetary Penalties Act, S.C. 1995, c. 40	
Generally — referred to	[2021] 1 2081
Alberta Personal Income Tax Act, R.S.A. 2000, c. A-30	
s. 3(1)(a) — considered	[2019] 2 50
Bank Act, S.C. 1991, c. 46	
Generally — referred to	[2019] 2 8, 2001
s. 2 “foreign bank” (a) — considered	[2019] 2 2001

s. 2 “foreign bank” (c) — considered	[2019] 2 2001
Sched. I — referred to	[2019] 5 2074
Banking Act , 1964, c. 322	
Generally — referred to	[2019] 2 2001
Bankruptcy Act , S.C. 1919, c. 36	
Generally — referred to	[2020] 3 24
s. 37 — considered	[2020] 3 24
s. 37(3) — considered	[2020] 3 24
s. 37(6) — considered	[2020] 3 24
s. 37(7) — considered	[2020] 3 24
s. 150 — referred to	[2020] 3 24
Bankruptcy Act , 1869 (32 & 33 Vict.), c. 71	
s. 43 — considered	[2020] 3 24
Bankruptcy Act , 1883 (46 & 47 Vict.), c. 52	
Generally — referred to	[2020] 3 24
Bankruptcy Act Amendment Act, 1921 , S.C. 1921, c. 17	
Generally — referred to	[2020] 3 24
Bankruptcy Act, 1949 , S.C. 1949, c. 7 (2nd Sess.)	
s. 109 — considered	[2020] 3 24
s. 150 — considered	[2020] 3 24
Bankruptcy and Insolvency Act , R.S.C. 1985, c. B-3	
Generally — referred to	[2019] 1 44; [2019] 3 46, 73, 2167 [2019] 4 89; [2019] 5 39; [2020] 1 1; [2020] 2 137 164; [2020] 3 24, 2041, 2175 [2020] 4 67, 97, 158; [2020] 5 218 2106, 2119
s. 5(4)(a) — referred to	[2020] 4 97
s. 10 — referred to	[2020] 3 151
s. 34 — considered	[2019] 3 46
— referred to	[2020] 3 24
s. 41(11) — considered	[2019] 3 46
s. 50 — referred to	[2020] 3 2175
s. 57 — referred to	[2019] 6 207
s. 57(a) — referred to	[2020] 3 24
s. 62(1.1) [en. 1992, c. 27, s. 26] — referred to	[2020] 4 97
s. 66(1) — referred to	[2020] 4 97
s. 66.4 [en. 1992, c. 27, s. 32(1)] — referred to	[2020] 4 97
s. 66.22(1) [en. 1992, c. 27, s. 32(1)] — referred to	[2020] 4 97
s. 66.24(4) [en. 1992, c. 27, s. 32(1)] — considered	[2020] 4 97
s. 66.28(1) [en. 1992, c. 27, s. 32(1)] — considered	[2020] 4 97
s. 67 — considered	[2019] 3 46
s. 67(1)(c) — considered	[2019] 3 46
— referred to	[2020] 3 171
s. 68 — considered	[2019] 3 46
s. 68(2) “total income” — considered	[2019] 3 46
s. 68(2) “total income” (a) — considered	[2019] 3 46
s. 68(2) “total income” (b) — considered	[2019] 3 46
s. 70 — considered	[2020] 4 158
s. 71 — considered	[2020] 4 158

— referred to	[2020] 3 24
s. 72 — considered	[2020] 4 158
s. 74 — considered	[2020] 4 158
s. 86 — considered	[2020] 4 158
s. 86(2)(b) — referred to	[2020] 4 158
s. 87 — considered	[2020] 4 158
— referred to	[2020] 4 158
s. 87(1) — considered	[2020] 4 158
s. 96(2) — referred to	[2019] 4 89
s. 120(1) — referred to	[2020] 3 24
s. 121 — referred to	[2020] 4 97
s. 132 — referred to	[2020] 4 158
s. 135 — referred to	[2020] 3 24
s. 136(2) — referred to	[2020] 4 158
s. 141 — considered	[2020] 4 158
— referred to	[2020] 4 97
s. 144 — considered	[2020] 3 24
s. 149 — considered	[2019] 3 73; [2020] 3 24
s. 149(1) — considered	[2020] 3 24
— referred to	[2019] 3 73
s. 149(2) — considered	[2019] 3 73; [2020] 3 24
s. 150 — considered	[2019] 3 73; [2020] 3 24
s. 158 — referred to	[2020] 5 218
s. 158(k) — referred to	[2019] 4 89
s. 163 — referred to	[2019] 4 89
s. 168.1(1)(b) [en. 1992, c. 27, s. 61] — referred to	[2019] 3 46
s. 170 — referred to	[2020] 5 218
s. 172 — considered	[2019] 1 44; [2019] 3 46; [2019] 5 39
— referred to	[2020] 2 164
s. 172(2) — considered	[2020] 5 218
s. 172.1 [en. 2005, c. 47, s. 105] — considered	[2019] 1 91; [2019] 3 46; [2019] 4 89; [2019] 5 31
— pursuant to	39; [2019] 6 207; [2020] 2 164
— referred to	[2019] 1 44
s. 172.1(1) [en. 2005, c. 47, s. 105] — considered	[2020] 5 218
s. 172.1(3) [en. 2005, c. 47, s. 105] — considered	[2019] 4 89
s. 172.1(4) [en. 2005, c. 47, s. 105] — considered	[2019] 4 89; [2019] 5 31
s. 172.1(5) [en. 2005, c. 47, s. 105] — considered	[2019] 1 91
— referred to	[2020] 2 164
s. 173 — referred to	[2019] 6 207; [2020] 5 218
s. 173(1) — considered	[2019] 1 44
s. 173(1)(a) — considered	[2019] 1 44; [2019] 4 89
s. 173(1)(d) — considered	[2019] 4 89
s. 173(1)(e) — considered	[2019] 1 44; [2019] 4 89
s. 173(1)(f) — considered	[2019] 4 89
s. 173(1)(o) — considered	[2019] 4 89
s. 174 — referred to	[2019] 4 89

s. 178(1) — considered	[2019] 1 44
s. 180(2) — referred to	[2020] 5 218
s. 187(5) — considered	[2019] 3 46
s. 187(9) — considered	[2020] 4 97
Budget Implementation Act, 2009 , S.C. 2009, c. 2	
Generally — referred to	[2019] 5 2043
Builders' Lien Act , R.S.A. 2000, c. B-7	
Generally — referred to	[2019] 1 13; [2020] 1 94
s. 11 — referred to	[2019] 1 13
s. 11(1) — considered	[2019] 1 13
Builders Lien Act , S.B.C. 1997, c. 45	
s. 4 — referred to	[2019] 2 171
Builders' Lien Act , S.S. 1984-85-86, c. B-7.1	
Generally — referred to	[2019] 1 13; [2019] 2 171; [2020] 1 94
Pt. II — referred to	[2020] 1 94
s. 6 — referred to	[2019] 1 13
s. 7 — referred to	[2019] 1 13; [2020] 1 94
s. 8 — referred to	[2019] 1 13
s. 15 — considered	[2019] 1 13; [2020] 1 94
s. 17 — considered	[2019] 2 171
s. 27 — considered	[2020] 1 94
s. 33 — considered	[2019] 1 13; [2020] 1 94
s. 34 — referred to	[2019] 1 13; [2020] 1 94
s. 34(1) — considered	[2020] 1 94
s. 35 — referred to	[2020] 1 94
s. 37 — considered	[2020] 1 94
— referred to	[2019] 1 13
s. 38 — referred to	[2020] 1 94
s. 43 — referred to	[2020] 1 94
s. 50(3) — referred to	[2020] 1 94
s. 56(1) — considered	[2019] 2 171
s. 56(2) — considered	[2019] 2 171
s. 56(6) — considered	[2019] 2 171
s. 56(7) — considered	[2019] 2 171
s. 57 — considered	[2019] 1 13
— referred to	[2020] 1 94
s. 70(2) — considered	[2019] 1 13; [2020] 1 94
s. 91 — referred to	[2019] 2 171
Business Corporations Act , R.S.A. 2000, c. B-9	
Generally — referred to	[2019] 5 2118; [2020] 1 2112
Business Corporations Act , R.S.O. 1990, c. B.16	
Generally — referred to	[2020] 1 2112; [2020] 6 80, 2013, 2137 [2021] 1 2038
s. 23(3) — considered	[2020] 6 80
s. 23(6) — considered	[2020] 6 80
s. 115(1) — considered	[2021] 1 2038
s. 115(4) — considered	[2021] 1 2038
s. 115(5) — considered	[2021] 1 2038
s. 117(1) — considered	[2021] 1 2038

s. 119(1) — considered	[2021] 1 2038
s. 119(2) — considered	[2021] 1 2038
s. 119(3) — considered	[2021] 1 2038
s. 119(4) — considered	[2021] 1 2038
s. 119(5) — considered	[2021] 1 2038
s. 119(6) — considered	[2021] 1 2038
s. 119(7) — considered	[2021] 1 2038
s. 121 — considered	[2021] 1 2038
s. 121(1)(a) — referred to	[2021] 1 2038
s. 121(2) — considered	[2021] 1 2038
s. 122(1) — considered	[2021] 1 2038
s. 124(1) — referred to	[2021] 1 2038
s. 124(2) — referred to	[2021] 1 2038
s. 134(1) — considered	[2021] 1 2038
s. 134(2) — considered	[2021] 1 2038
s. 139(3) — considered	[2020] 6 80
s. 186(3)(b) — referred to	[2021] 1 2038
s. 248(3)(e) — referred to	[2021] 1 2038
s. 250 — considered	[2020] 6 80
s. 250(1) — considered	[2020] 6 80
s. 262(3) — considered	[2021] 1 2038
s. 263(1) — considered	[2021] 1 2038
Business Corporations Act , S.B.C. 2002, c. 57	
Generally — referred to	[2020] 1 26; [2020] 3 225
Business Corporations Act , S.N.B. 1981, c. B-9.1	
Generally — referred to	[2020] 5 17
BVI Business Companies Act , 2004, 2004, No. 16	
Generally — referred to	[2020] 2 2184
Canada Business Corporations Act , R.S.C. 1985, c. C-44	
Generally — referred to	[2019] 1 2001; [2019] 5 2118; [2020] 1 2103, 2112 [2020] 2 2184; [2020] 3 2175; [2020] 5 133, 2119
Canada Corporations Act , R.S.C. 1970, c. C-32	
Generally — referred to	[2019] 4 71; [2021] 1 122
Canada Evidence Act , R.S.C. 1985, c. C-5	
s. 5 — considered	[2020] 6 209
s. 7 — considered	[2020] 1 2127
s. 14(2) — considered	[2020] 6 209
Canada-Luxembourg Income Tax Convention Act , 1989, S.C. 1989, c. 20, Pt. I	
s. 3 — referred to	[2020] 5 193
Canada Not-for-profit Corporations Act , S.C. 2009, c. 23	
Generally — referred to	[2020] 6 1
Canada Pension Plan , R.S.C. 1985, c. C-8	
Generally — referred to	[2019] 1 44; [2019] 2 155, 171; [2019] 4 89 [2019] 6 2028; [2020] 3 2175; [2020] 5 2045; [2021] 1 208 2051
s. 8 — considered	[2020] 5 2045
s. 9 — considered	[2020] 5 2045
s. 10(1)(a) — considered	[2019] 2 155

s. 12 — considered	[2019] 6 2028; [2020] 5 2045; [2021] 1 208
s. 13 — considered	[2019] 2 155
s. 14 — considered	[2019] 2 155
s. 14(a)(i) — considered	[2019] 2 155
s. 21(1) — considered	[2020] 3 2041; [2020] 5 2045
s. 21.1(1) [en. R.S.C. 1985, c. 6 (1st Supp.), s. 2] — considered	[2020] 3 2041
s. 23 — referred to	[2019] 2 171
s. 36 — considered	[2019] 2 155
s. 38(4)(a) — considered	[2019] 2 155
s. 38(4)(b) — referred to	[2019] 2 155
Canada Student Loans Act , R.S.C. 1985, c. S-23	
Generally — referred to	[2020] 6 41
Canada-Colombia Tax Convention Act , 2010, S.C. 2010, c. 15, s. 2	
Generally — referred to	[2019] 6 113
Sched. 1, Article 17 ¶ 1 — considered	[2019] 6 113
Canadian Bill of Rights , S.C. 1960, c. 44, Pt. I, reprinted R.S.C. 1985, App. III	
Generally — referred to	[2019] 5 129
s. 1(a) — referred to	[2020] 3 2072
Canadian Charter of Rights and Freedoms , Part I of the Constitution Act, 1982, being Schedule B to the Canada Act 1982 (U.K.), 1982, c. 11	
Generally — referred to	[2019] 1 7; [2019] 2 75, 116; [2019] 4 12 157, 2062; [2019] 5 121, 129 [2019] 6 1; [2020] 1 2127; [2020] 2 43; [2020] 3 2072 [2020] 5 74; [2020] 6 1, 97, 116 209
s. 1 — referred to	[2019] 4 12
s. 2 — considered	[2020] 6 1
s. 2(a) — considered	[2020] 6 1
s. 6(2)(b) — considered	[2019] 4 2062
s. 7 — considered	[2019] 4 12, 157, 2062; [2019] 5 121 [2020] 1 143; [2020] 5 74; [2020] 6 116
— referred to	[2020] 6 209
s. 8 — considered	[2019] 4 31, 157
— referred to	[2019] 4 123
s. 9 — referred to	[2019] 2 116
s. 11 — considered	[2020] 5 74
— referred to	[2019] 4 12
s. 11(b) — considered	[2020] 1 182; [2020] 6 209
— referred to	[2020] 6 116
s. 11(c) — considered	[2019] 4 12; [2020] 5 74
s. 11(d) — considered	[2019] 6 143
s. 13 — considered	[2019] 4 12; [2020] 5 74; [2020] 6 209
s. 15 — considered	[2019] 5 121
— referred to	[2020] 6 1
s. 15(1) — considered	[2019] 6 143
s. 19 — considered	[2019] 2 75
s. 19(1) — considered	[2019] 2 75
s. 24 — referred to	[2019] 4 12

s. 24(1) — considered	[2019] 2 75
— referred to	[2020] 6 116
s. 24(2) — considered	[2019] 4 157; [2020] 5 74; [2020] 6 209
— referred to	[2019] 4 12
s. 26 — considered	[2019] 4 2062
s. 27 — considered	[2020] 6 1
Canadian Pacific Railway Act , S.C. 1881, c. 1	
Generally — referred to	[2020] 3 49
Canadian Transportation Accident Investigation and Safety Board Act , S.C. 1989, c. 3	
s. 19 — referred to	[2020] 3 151
Central Bank of Barbados Act , L.R.O. 1997, c. 323C	
Generally — referred to	[2019] 2 2001
s. 2 “bank” — considered	[2019] 2 2001
Charte des droits et libertés de la personne , RLRQ, c. C-12	
s. 45 — considered	[2019] 5 121
Class Proceedings Act, 1992 , S.O. 1992, c. 6	
Generally — referred to	[2019] 6 116; [2020] 4 25
s. 29 — considered	[2020] 4 25
Code civil du Québec , L.Q. 1991, c. 64	
en général — referred to	[2019] 2 2109; [2019] 3 98; [2020] 1 26; [2020] 4 67
	[2021] 1 153
art. 1260 — referred to	[2019] 6 2142
art. 1371 — considered	[2020] 4 67
art. 1373 — considered	[2020] 4 67
art. 1374 — considered	[2020] 4 67
art. 1425 — referred to	[2020] 1 26
art. 1508 — considered	[2020] 4 67
art. 1631 — referred to	[2020] 2 1
art. 1633 — referred to	[2020] 2 1
art. 1634 — referred to	[2020] 2 1
art. 1635 — referred to	[2020] 2 1
art. 1636 — referred to	[2020] 2 1
art. 2186 — considered	[2019] 2 2109
art. 2187 — considered	[2019] 2 2109
art. 2198 — considered	[2019] 2 2109
art. 2236 — considered	[2019] 2 2109
art. 2240 — considered	[2019] 2 2109
art. 2249 — considered	[2019] 2 2109
Code du travail , RLRQ, c. C-27	
en général — referred to	[2019] 2 75
Compagnies, Loi sur les , RLRQ, c. C-38	
en général — referred to	[2019] 3 134
Companies Act , R.S.N.S. 1989, c. 81	
Generally — referred to	[2020] 1 2112
s. 21 — referred to	[2020] 1 2112; [2020] 2 2024
s. 92(1) — referred to	[2020] 1 2112
s. 147 — referred to	[2020] 1 2112

- s. 148 — referred to [2020] 1 2112
- Sched. 1, ss. 157-174 — referred to [2020] 1 2112
- Sched. 1, Table A — referred to [2020] 2 2024
- Sched. 1, Table A, s. 129 — referred to [2020] 2 2024
- Sched. 1, Table A, s. 132 — referred to [2020] 2 2024
- Companies Act**, 1985, c. 308
 - Generally — referred to [2019] 2 2001
- Companies' Creditors Arrangement Act**, R.S.C. 1985, c. C-36
 - Generally — referred to [2019] 6 2059; [2020] 2 2049; [2020] 3 2175
- Constitution Act, 1867**, (U.K.), 30 & 31 Vict., c. 3, reprinted R.S.C. 1985, App. II, No. 5
 - Generally — referred to [2019] 2 75
 - s. 91 — considered [2019] 5 121
 - s. 92 — considered [2019] 5 121
 - s. 125 — considered [2019] 4 2038; [2020] 6 97
 - s. 133 — considered [2019] 2 75
- Constitution Act, 1982**, being Schedule B to the Canada Act 1982 (U.K.), 1982, c. 11, reprinted R.S.C. 1985, App. II, No. 44
 - s. 36(1) — considered [2019] 5 121
 - s. 52 — considered [2019] 4 12
- Conveyancing Act**, R.S.N.S. 1989, c. 97
 - s. 13(d) — referred to [2019] 4 1
- Corporation Capital Tax Act**, S.S. 1979-80, c. C-38.1
 - Generally — referred to [2020] 3 49
- Corporations Act**, R.S.O. 1990, c. C38
 - Generally — referred to [2019] 4 2038; [2020] 6 80
 - s. 309 — considered [2020] 6 80
- Corporations Tax Act**, R.S.O. 1990, c. C40
 - Generally — referred to [2020] 2 21
 - s. 1(1)(d) "tax payable" — considered [2020] 2 21
 - s. 79 — considered [2020] 2 21
 - s. 79(7) [rep. & sub. 1994, c. 14, s. 37(3)] — considered [2020] 2 21
 - s. 79(7)(a) — considered [2020] 2 21
 - s. 79(7)(b)(ii) — considered [2020] 2 21
 - s. 80(10) — considered [2021] 1 122
 - s. 80(11)(c) — considered [2021] 1 122
 - s. 82 — considered [2020] 2 21
 - s. 82(4) — considered [2020] 2 21
 - s. 82(5) [rep. & sub. 1994, c. 14, s. 40(3)] — considered [2020] 2 21
 - s. 82(6) — considered [2020] 2 21
 - s. 82(9) — considered [2020] 2 21
 - s. 82(11) — considered [2021] 1 122
 - s. 82(11)(a) — considered [2021] 1 122
 - s. 82(11)(b) — considered [2021] 1 122
 - s. 92 — considered [2020] 2 21
- Corporations Tax Act, An Act to amend the**, S.O. 1994, c. 14
 - Generally — referred to [2020] 2 21
- Corrections and Conditional Release Act**, S.C. 1992, c. 20
 - s. 120(1) — considered [2019] 5 67
 - s. 127(3) — considered [2019] 5 67

s. 127(7) — considered	[2019] 5 67
Court Order Enforcement Act , R.S.B.C. 1996, c. 78	
Generally — referred to	[2020] 4 158
Courts of Justice Act , R.S.O. 1990, c. C.43	
Generally — referred to	[2019] 3 159
s. 97 — considered	[2020] 6 80
s. 106 — considered	[2019] 3 159
s. 134(1)(a) — referred to	[2020] 5 103
s. 138 — considered	[2019] 3 159
Creditors' Relief Act, 2010 , S.O. 2010, c. 16, Sched. 4	
Generally — referred to	[2019] 2 141
Criminal Code , R.S.C. 1985, c. C-46	
Generally — referred to	[2019] 1 73; [2019] 2 116; [2019] 5 89; [2019] 6 1
	[2020] 1 182, 211, 226; [2020] 2 43
	[2020] 6 116; [2021] 1 107, 218, 2125
Pt. XXVII — referred to	[2020] 1 226
s. 2 “Act” — considered	[2021] 1 218
s. 6 — considered	[2021] 1 218
s. 21 — considered	[2019] 2 8
s. 344(a) — referred to	[2019] 2 116
s. 380 — referred to	[2019] 2 116
s. 380(1) — considered	[2021] 1 107
s. 380(1)(a) — considered	[2021] 1 95, 107
— referred to	[2019] 2 116; [2020] 2 33; [2020] 6 116
s. 380(1.1) [en. 2011, c. 6, s. 2] — considered	[2021] 1 107
s. 380.1 [en. 2004, c. 3, s. 3] — considered	[2021] 1 107
— referred to	[2019] 2 116
s. 380.1(1) [en. 2004, c. 3, s. 3] — considered	[2021] 1 95, 107
s. 380.1(1)(a)-380.1(1)(f) — referred to	[2019] 2 116
s. 380.1(2) [en. 2004, c. 3, s. 3] — considered	[2019] 2 116
s. 380.2 [en. 2011, c. 6, s. 4] — referred to	[2019] 2 116
s. 382 — referred to	[2019] 2 116
s. 382.1 [en. 2004, c. 3, s. 5] — referred to	[2019] 2 116
s. 400 — referred to	[2019] 2 116
s. 463 — considered	[2021] 1 107
s. 464(a) — pursuant to	[2019] 4 24; [2020] 1 182
s. 487 — referred to	[2019] 6 103, 166; [2020] 1 182
s. 487.04 “secondary designated offence” [en. 1998, c. 37, s. 15(2)] — considered	[2020] 2 43
s. 487.051(3) [en. 1998, c. 37, s. 17] — considered	[2020] 2 43
s. 489.1 [en. R.S.C. 1985, c. 27 (1st Supp.), s. 72] — considered	[2019] 4 157
s. 490(15) — referred to	[2019] 4 123
s. 530 — considered	[2019] 2 75
s. 551.7 [en. 2011, c. 16, s. 4] — referred to	[2020] 1 182
s. 606(2) — considered	[2019] 4 24
— referred to	[2021] 1 218
s. 673 — referred to	[2019] 5 89

s. 675(1)(b) — referred to	[2019] 5 89
s. 679 — pursuant to	[2019] 1 73
s. 679(3) — considered	[2019] 1 73
s. 683(1) — referred to	[2020] 6 209
ss. 683-689 — referred to	[2020] 1 226
s. 684 — considered	[2019] 6 97
s. 686(1) — considered	[2020] 1 226
s. 686(1)(a) — considered	[2021] 1 41
s. 686(1)(a)(iii) — considered	[2020] 1 226
s. 686(1)(b)(iii) — referred to	[2020] 6 209
s. 687 — referred to	[2019] 5 89
s. 687(1) — considered	[2019] 5 89
s. 718 — considered	[2019] 2 116; [2019] 5 89; [2019] 1 107
s. 718(d) — considered	[2019] 2 116
s. 718(e) — considered	[2019] 2 116
s. 718(f) — considered	[2019] 2 116
s. 718.1 [en. R.S.C. 1985, c. 27 (1st Supp.), s. 156] — considered	[2019] 2 116; [2021] 1 107
s. 718.2 [en. 1995, c. 22, s. 6] — considered	[2019] 2 116; [2021] 1 107
s. 718.2(a) [en. 1995, c. 22, s. 6] — considered	[2021] 1 107
s. 718.2(b) [en. 1995, c. 22, s. 6] — considered	[2019] 2 116
s. 718.2(d) [en. 1995, c. 22, s. 6] — considered	[2021] 1 107
s. 718.2(e) [en. 1995, c. 22, s. 6] — considered	[2021] 1 107
s. 724 — referred to	[2021] 1 107
s. 724(2) — considered	[2021] 1 95
— referred to	[2021] 1 107
s. 724(2)(b) — considered	[2021] 1 95
s. 724(3)(a) — considered	[2021] 1 95
s. 724(3)(d) — considered	[2021] 1 95
s. 724(3)(e) — considered	[2021] 1 95
s. 726.2 [en. 1995, c. 22, s. 6] — referred to	[2019] 5 89
s. 738 — considered	[2019] 2 116
s. 738(1)(a) — considered	[2019] 2 116
s. 739.1 [en. 2015, c. 13, s. 30] — considered	[2019] 2 116
s. 740(b) — referred to	[2019] 2 116
s. 742.1 [en. 1992, c. 11, s. 16] — considered	[2019] 5 67
s. 742.4 [en. 1995, c. 22, s. 6] — referred to	[2021] 1 107
s. 742.6 [en. 1995, c. 22, s. 6] — considered	[2021] 1 107
s. 787(1) — considered	[2019] 5 89
s. 798 — considered	[2020] 1 226
s. 800(2) — considered	[2020] 1 226
s. 813 — referred to	[2019] 5 89
s. 813(a) — considered	[2019] 5 89
s. 813(a)(ii) — considered	[2019] 5 89
s. 822 — considered	[2019] 5 89
s. 822(1) — referred to	[2020] 1 226
s. 829 — referred to	[2019] 5 89
s. 830 — referred to	[2019] 5 89
s. 834 — referred to	[2019] 5 89

s. 839 — considered	[2019] 5 89
s. 839(1) — considered	[2019] 5 89
s. 849(1) — considered	[2020] 1 182
Crown Liability and Proceedings Act , R.S.C. 1985, c. C-50	
Generally — referred to	[2020] 1 2001; [2020] 2 137; [2020] 5 2086
s. 9 — considered	[2020] 5 2086
s. 32 — considered	[2020] 2 137
Customs Act , R.S.C. 1985, c. 1 (2nd Supp.)	
s. 97.29 [en. 2001, c. 25, s. 58] — referred to	[2020] 6 2137
Department of Employment and Social Development Act , S.C. 2005, c. 34	
s. 53(1) — considered	[2020] 2 151
s. 58(1) — referred to	[2020] 2 151
s. 58(2) — considered	[2019] 5 121
Education and Health Tax Act , R.S.S. 1978, c. E-3	
Generally — referred to	[2020] 3 49
Education Tax Act, 1937 , S.S. 1937, c. 9	
Generally — referred to	[2020] 3 49
Electricity Act, 1998 , S.O. 1998, c. 15, Sched. A	
Generally — referred to	[2020] 5 103
ss. 88-89 — referred to	[2020] 5 103
Employment Insurance Act , S.C. 1996, c. 23	
Generally — referred to	[2019] 1 13, 44; [2019] 2 75, 171 [2019] 4 89; [2019] 6 2028; [2020] 3 2175; [2021] 1 59 208, 2051
Pt. IV — referred to	[2019] 2 75
s. 5(2) — considered	[2019] 6 2174
s. 5(2)(i) — considered	[2019] 6 2174
s. 5(3) — considered	[2019] 6 2174
s. 5(3)(a) — considered	[2019] 6 2174
s. 5(3)(b) — considered	[2019] 6 2174
s. 83(1) — considered	[2020] 3 2041
s. 83(2) — considered	[2020] 3 2041
s. 86 — referred to	[2019] 2 171
Enforcement of Money Judgments Act , S.S. 2010, c. E-9.22	
Generally — referred to	[2019] 1 13
Exchange Control Act , 1967, c. 71	
Generally — referred to	[2019] 2 2001
Excise Tax Act , R.S.C. 1985, c. E-15	
Generally — referred to	[2021] 1 41
Pt. IX — referred to	[2021] 1 41
Pt. IX [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 107
— referred to	[2019] 1 1, 44; [2019] 2 8, 2183 [2019] 3 2195; [2019] 4 24, 89, 157 2062; [2019] 5 49, 2001; [2020] 1 211 [2020] 2 43, 59, 2001; [2020] 3 225 [2020] 4 158, 2001; [2021] 1 19, 95 250, 2051, 2184
s. 95.2(1) [en. 2014, c. 20, s. 85(1)] — referred to	[2020] 1 211
s. 123(1) “builder” [en. 1990, c. 45, s. 12(1)] — considered . . .	[2020] 4 2001

- s. 123(1) “builder”(a)(iii) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 4 2001**
- s. 123(1) “builder”(f)(i) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 4 2001**
- s. 123(1) “commercial activity” [en. 1990, c. 45, s. 12(1)] — considered **[2019] 4 2062; [2020] 4 2001**
- s. 123(1) “supply” [en. 1990, c. 45, s. 12(1)] — considered . . . **[2020] 4 2001**
- s. 123(1) “taxable supply” [en. 1990, c. 45, s. 12(1)] — considered **[2019] 4 2062; [2020] 4 2001**
- s. 165 [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225; [2020] 4 2001**
- s. 165(1) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225**
- s. 165(2) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225**
- s. 168(5) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225**
- s. 168(5)(b) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225**
- s. 171(2)(a) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 3 225**
- s. 238(1) [en. 1990, c. 45, s. 12(1)] — considered **[2019] 2 8**
- s. 240 [en. 1990, c. 45, s. 12(1)] — referred to **[2019] 4 2062**
- s. 240(1) [en. 1990, c. 45, s. 12(1)] — referred to **[2020] 2 2001**
- s. 241(1.3) [en. 2014, c. 20, s. 47] — referred to **[2019] 4 2062**
- s. 241(1.5) [en. 2014, c. 20, s. 47] — referred to **[2019] 4 2062**
- s. 280(1) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 4 2001**
- s. 280(1)(a) [en. 1990, c. 45, s. 12(1)] — referred to **[2020] 4 2001**
- s. 280.1 [en. 2006, c. 4, s. 147(1)] — referred to **[2020] 4 2001**
- s. 281.1 [en. 1993, c. 27, s. 127] — considered **[2020] 1 211**
— referred to **[2019] 5 49; [2021] 1 2051**
- s. 281.1(1) [en. 1993, c. 27, s. 127] — referred to **[2019] 2 1**
- s. 285 [en. 1990, c. 45, s. 12(1)] — referred to **[2019] 5 49**
- s. 289 [en. 1990, c. 45, s. 12(1)] — pursuant to **[2019] 4 31**
- s. 289(3) [en. 1990, c. 45, s. 12(1)] — considered **[2019] 4 31; [2021] 1 19**
- s. 289.1 [en. 2001, c. 17, s. 258] — referred to **[2020] 2 87**
- s. 289.1(1) [en. 2001, c. 17, s. 258] — referred to **[2020] 2 87**
- s. 289.1(3) [en. 2001, c. 17, s. 258] — referred to **[2020] 2 87**
- s. 295 [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(1) “confidential information” [en. 1993, c. 27, s. 128(2)] — considered **[2020] 2 59**
- s. 295(1) “renseignement confidentiel” [en. 1993, c. 27, s. 128(2)] — considered **[2020] 2 59**
- s. 295(2) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(3) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(4) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(4)(b) [en. 1993, c. 27, s. 128(3)] — considered **[2020] 2 59**
- s. 295(5) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(5)(a) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(5)(b) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 295(6) [en. 1990, c. 45, s. 12(1)] — considered **[2020] 2 59**
- s. 298(3)(b) [en. 1990, c. 45, s. 12(1)] — referred to **[2021] 1 2184**
- s. 316(10.1) [en. 2000, c. 30, s. 94(2)] — referred to **[2020] 4 158**

s. 323 [en. 1990, c. 45, s. 12(1)] — considered	[2019] 5 2001; [2021] 1 2051
— referred to	[2021] 1 2038
s. 323(1) [en. 1990, c. 45, s. 12(1)] — considered	[2019] 5 2001; [2021] 1 2051
— referred to	[2020] 5 2106
s. 323(2) [en. 1990, c. 45, s. 12(1)] — considered	[2019] 5 2001
s. 323(3) [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 2051
s. 323(4) [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 2051
s. 323(5) [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 2038
s. 325 [en. 1990, c. 45, s. 12(1)] — considered	[2019] 5 2001; [2020] 5 2106
— referred to	[2020] 6 2137
s. 325(1) [en. 1990, c. 45, s. 12(1)] — considered	[2020] 5 2106
s. 327 [en. 1990, c. 45, s. 12(1)] — considered	[2020] 3 225
s. 327(1) [en. 1990, c. 45, s. 12(1)] — considered	[2019] 4 157
s. 327(1)(a) [en. 1990, c. 45, s. 12(1)] — considered	[2020] 3 225
— pursuant to	[2020] 1 143
s. 327(1)(c) [en. 1990, c. 45, s. 12(1)] — considered	[2019] 2 8; [2020] 3 225; [2021] 1 95, 107
— pursuant to	[2019] 4 24; [2020] 1 143, 182
s. 327(1)(d) [en. 1990, c. 45, s. 12(1)] — considered	[2019] 4 157
s. 327(2)(a) [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 107
s. 327(2)(b) [en. 1990, c. 45, s. 12(1)] — considered	[2021] 1 107
Sched. V, Pt. IX [en. 1990, c. 45, s. 18] — referred to	[2020] 4 2001
Sched. V, Pt. IX, c. 2 [en. 1990, c. 45, s. 18] — referred to	[2020] 4 2001
Sched. V, Pt. IX, c. 3 [en. 1990, c. 45, s. 18] — referred to	[2020] 4 2001
Exempt Insurance Act , L.R.O. 1983-9, c. 308A	
Generally — referred to	[2019] 2 2001
s. 17(4) — considered	[2019] 2 2001
Family Law Act , R.S.O. 1990, c. F.3	
Generally — referred to	[2019] 2 2183
Farmers' Creditors Arrangement Act, 1934 , S.C. 1934, c. 53	
Generally — referred to	[2020] 4 67
Federal Courts Act , R.S.C. 1985, c. F-7	
Generally — referred to	[2019] 6 153; [2020] 3 39; [2020] 6 175
s. 18 — considered	[2020] 5 123; [2021] 1 250
s. 18(1)(a) — considered	[2019] 5 121
s. 18.1 [en. 1990, c. 8, s. 5] — considered	[2020] 4 33; [2020] 6 41; [2021] 1 250
— pursuant to	[2019] 4 190; [2020] 3 39
— referred to	[2020] 1 82
s. 18.1(1) [en. 1990, c. 8, s. 5] — considered	[2019] 6 153
— referred to	[2020] 6 175
s. 18.1(2) [en. 1990, c. 8, s. 5] — considered	[2019] 6 153; [2020] 4 33
— referred to	[2020] 6 175
s. 18.1(3) [en. 1990, c. 8, s. 5] — considered	[2019] 1 65; [2020] 1 20
s. 18.1(3)(b) [en. 1990, c. 8, s. 5] — referred to	[2020] 4 33
s. 18.1(4) [en. 1990, c. 8, s. 5] — considered	[2019] 1 65

- s. 18.2 [en. 1990, c. 8, s. 5] — referred to [2019] 6 153
- s. 18.4(1) [en. 1990, c. 8, s. 5] — considered [2020] 6 9
- s. 18.4(2) [en. 1990, c. 8, s. 5] — referred to [2020] 6 9
- s. 18.5 — pursuant to [2020] 1 171
- s. 18.5 [en. 1990, c. 8, s. 5] — considered [2020] 1 211; [2020] 3 39; [2021] 1 59, 250
- referred to [2019] 6 153; [2020] 1 20; [2020] 4 33; [2020] 5 123
- s. 57 — considered [2019] 5 121
- Financial Administration Act**, R.S.C. 1985, c. F-11
- Generally — referred to [2020] 2 137; [2020] 3 1, 171; [2021] 1 227
- s. 23 — considered [2020] 1 26; [2021] 1 153
- referred to [2020] 2 119
- s. 23(2) — considered [2019] 5 77; [2020] 1 26; [2020] 3 1
- s. 67 — considered [2020] 3 171
- Financial Institutions Act**, L.R.O. 1997, c. 324A
- Generally — referred to [2019] 2 2001
- s. 2(1) “bank” — considered [2019] 2 2001
- s. 100 — considered [2019] 2 2001
- s. 103 — considered [2019] 2 2001
- Financial Intermediaries Regulatory Act**, 1992, c. 324A
- s. 108 — considered [2019] 2 2001
- Fisheries Act**, R.S.C. 1985, c. F-14
- Generally — referred to [2019] 3 2167
- Food and Drugs Act**, R.S.C. 1985, c. F-27
- s. 23 — referred to [2020] 3 151
- Fuel Tax Act, 2000**, S.S. 2000, c. F-23.21
- Generally — referred to [2020] 3 49
- Government Employees Compensation Act**, R.S.C. 1985, c. G-5
- s. 4 — considered [2020] 5 2086
- s. 4(1) — considered [2020] 5 2086
- s. 4(2) — considered [2020] 5 2086
- s. 4(3) — considered [2020] 5 2086
- s. 4(6) — considered [2020] 5 2086
- s. 4(6)(a) — considered [2020] 5 2086
- Grain Futures Taxation Act**, S.M. 1923, c. 17
- Generally — referred to [2020] 3 183
- Heritage Property Act**, R.S.N.S. 1989, c. 199
- Generally — referred to [2019] 4 1
- Hydro-Québec, Loi sur**, RLRQ, c. H-5
- en général — referred to [2019] 4 31
- art. 22 — considered [2019] 4 31
- art. 22.1 [ad. 1978, c. 41, art. 8] — considered [2019] 4 31
- art. 23 — considered [2019] 4 31
- art. 24 — considered [2019] 4 31
- Impôts, Loi sur les**, RLRQ, c. I-3
- en général — referred to [2019] 4 2038
- art. 984 — considered [2020] 6 97
- art. 985 — considered [2020] 6 97
- art. 1136 al. 1(e) — considered [2020] 4 67

Income and Corporation Taxes Act, 1988, c. 1	
Generally — referred to	[2019] 3 18
Income Tax Act, R.S.B.C. 1996, c. 215	
Generally — referred to	[2019] 2 50
s. 2(1)(a) — considered	[2019] 2 50
s. 42(2)(a)(i) — considered	[2019] 2 50
Income Tax Act, R.S.C. 1952, c. 148	
Generally — referred to	[2020] 6 2013; [2021] 1 208
s. 6(1)(oa) [en. 1968-69, c. 44, s. 1(1)] — referred to	[2020] 4 2193
s. 8(1) — considered	[2020] 3 2091
s. 8(1)(c) — considered	[2021] 1 1
s. 17(3) — referred to	[2019] 1 2001
s. 26(1)(d) [rep. & sub. 1949, c. 25, s. 11(5)] — referred to . . .	[2020] 5 2119
s. 27(5) — considered	[2019] 4 2001
s. 27(5)(a) — considered	[2019] 4 2001
s. 46(4) [rep. & sub. 1960, c. 43, s. 15(1)] — referred to	[2021] 1 227
s. 46(7) — referred to	[2021] 1 227
s. 56(1)(d.1) — referred to	[2020] 6 2013
s. 57(1) — referred to	[2021] 1 227
s. 79D [en. 1968-69, c. 44, s. 20] — referred to	[2020] 4 2193
s. 79D(1) [en. 1968-69, c. 44, s. 20] — considered	[2020] 6 2013
s. 79D(1)(a) [en. 1968-69, c. 44, s. 20] — considered	[2020] 6 2013
s. 79D(10)(a) “adjusted cost basis” [en. 1968-69, c. 44, s. 20] — considered	[2020] 6 2013
s. 79D(10)(a) “cash surrender value” [en. 1968-69, c. 44, s. 20] — considered	[2020] 6 2013
s. 126(2) — considered	[2019] 4 31
s. 138A [en. 1963, c. 21, s. 26(1)] — considered	[2019] 3 134
s. 231(3) — referred to	[2019] 4 31, 123
s. 231.2(1)-231.2(3) [en. 1986, c. 6, s. 121] — referred to	[2019] 4 31
s. 231.2(1)-231.2(7) [en. 1986, c. 6, s. 121] — referred to	[2019] 4 31
s. 231.2(7) [en. 1986, c. 6, s. 121] — considered	[2019] 4 31
Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.)	
Generally — referred to	[2019] 1 1, 13, 31, 44 65, 2001, 2281, 2324 2328; [2019] 2 1, 8, 50 116, 155, 171, 2001 2109, 2143, 2183, 2219 [2019] 3 1, 18, 46, 55 73, 79, 98, 134 2047, 2095, 2132, 2167 2195; [2019] 4 12, 24, 31 71, 89, 123, 157 185, 190, 221, 2001 2038, 2062, 2079, 2091 2113, 2117, 2125, 2146 2157; [2019] 5 49, 77, 121 2001, 2036, 2043, 2074 2118, 2183, 2224; [2019] 6 1

- 97, 113, 116, 143
 153, 166, 187, 196
 2001, 2009, 2028, 2096
 2142; **[2020] 1** 1, 109, 131
 143, 171, 182, 211
 226, 2031, 2046, 2077
 2084, 2103, 2143, 2203
[2020] 2 16, 21, 59, 87
 119, 137, 2001, 2015
 2024, 2049, 2069, 2176
 2184; **[2020] 3** 1, 39, 151
 171, 183, 214, 225
 2059, 2065, 2072, 2105
[2020] 4 1, 33, 67, 97
 122, 152, 158, 2001
 2086, 2131, 2153; **[2020] 5** 1
 40, 61, 93, 123
 173, 193, 2010, 2045
 2079, 2086, 2095, 2119
[2020] 6 1, 9, 17, 41
 97, 116, 175, 185
 2001, 2013, 2085, 2101
 2109, 2137, 2174; **[2021] 1** 1
 19, 41, 127, 153
 208, 218, 227, 250
 2051, 2070, 2081, 2125
 2134, 2164, 2173, 2184
 Pt. I — referred to **[2019] 1** 31; **[2019] 3** 2047, 2177; **[2020] 3** 214
[2020] 4 122; **[2020] 5** 193, 2119; **[2020] 6** 41
 97, 185, 2013; **[2021] 1** 227
 Pt. I, Div. B, subdiv. B — referred to **[2019] 4** 221
 Pt. I, Div. B, subdiv. C — considered **[2020] 5** 133
 — referred to **[2019] 2** 2109; **[2020] 4** 2103
 Pt. I, Div. B, subdiv. H — referred to **[2019] 2** 2109
 Pt. I, Div. B, subdiv. J — considered **[2020] 5** 133
 — referred to **[2019] 2** 2109; **[2020] 3** 2105
 Pt. I, Div. C — referred to **[2019] 5** 2074
 Pt. I, Div. D — referred to **[2020] 5** 193
 Pt. I, Div. G — referred to **[2019] 5** 2043
 Pt. I, Div. I — referred to **[2019] 2** 155
 Pt. I, Div. J — referred to **[2019] 2** 155
 Pt. III — referred to **[2020] 2** 2184; **[2020] 6** 185, 2013; **[2021] 1** 227
 Pt. IV — referred to **[2019] 1** 31; **[2020] 5** 17; **[2021] 1** 227
 Pt. VI.1 — referred to **[2020] 2** 2184
 Pt. VIII — referred to **[2019] 5** 2001
 Pt. IX.1 [en. 2009, c. 2, s. 65] — referred to **[2019] 2** 2109
 Pt. X — referred to **[2019] 2** 2109
 Pt. X.1 — referred to **[2019] 2** 105; **[2020] 1** 109, 2070

Pt. XI.01 [en. 2008, c. 28, s. 31] — referred to	[2019] 5 2043; [2020] 4 122
Pt. XII.6 [en. 1997, c. 25, s. 62] — considered	[2019] 3 55
Pt. XIII — referred to	[2019] 3 2095
Pt. XIV — referred to	[2019] 3 2177; [2020] 3 214
Pt. XV — referred to	[2019] 4 31; [2019] 5 129
Pt. XVI — referred to	[2020] 1 26
Pt. XVI.1 [en. 1998, c. 19, s. 238] — referred to	[2021] 1 64
s. 2 — considered	[2020] 3 225; [2021] 1 227
— referred to	[2019] 5 2074; [2020] 3 2059
s. 2(1) — considered	[2019] 3 2177; [2020] 3 225
— referred to	[2021] 1 227
s. 2(2) — considered	[2019] 5 2074
s. 2(3) — considered	[2019] 3 2177; [2020] 5 193
— referred to	[2019] 5 2183
s. 2(3)(c) — referred to	[2019] 3 2095, 2177
s. 3 — considered	[2019] 2 33; [2019] 3 79; [2019] 4 2062; [2020] 1 2070
	[2020] 2 2001; [2020] 3 183, 225, 2091
	2105; [2020] 4 2001, 2067, 2103
— referred to	[2019] 3 2095; [2019] 5 2074; [2020] 3 2059; [2020] 6 2013
	[2021] 1 2081
s. 3(a) — considered	[2019] 3 79; [2020] 3 225; [2020] 4 2067
s. 3(b) — considered	[2019] 3 79; [2020] 4 2001, 2067
s. 3(d) — considered	[2020] 4 2067, 2103
s. 4 — considered	[2020] 3 2105
s. 5 — considered	[2020] 3 2091
s. 5(1) — considered	[2020] 2 2015
s. 6 — considered	[2021] 1 208
s. 6(1)(a) — considered	[2020] 3 2091; [2020] 6 2174
— referred to	[2019] 6 2028; [2020] 2 2015
s. 6(1)(a)(ii) — considered	[2020] 6 2174
s. 6(1)(b) — considered	[2019] 6 2028; [2020] 6 2174; [2021] 1 208
s. 6(1)(b)(vii) — considered	[2019] 6 2028; [2021] 1 208
s. 6(1)(b)(vii.1) — considered	[2019] 6 2028
s. 6(1)(b)(x) — considered	[2019] 6 2028; [2021] 1 208
s. 6(1)(b)(xi) — considered	[2019] 6 2028; [2021] 1 208
s. 6(1)(g) — considered	[2019] 4 2157; [2020] 6 2174
s. 6(1)(g)(i)-6(1)(g)(iv) — referred to	[2020] 6 2174
s. 6(6) — considered	[2019] 6 2028
s. 6(16) — referred to	[2019] 6 2028
s. 7 — referred to	[2019] 5 77
s. 7(1) — referred to	[2020] 6 2174
s. 7(1)(b) — considered	[2019] 5 2118
s. 8 — considered	[2020] 2 2015; [2020] 3 2059; [2020] 4 2086
— referred to	[2019] 6 2028
s. 8(1) — considered	[2020] 4 2086
s. 8(1)(b) — considered	[2020] 5 2056
s. 8(1)(h) — considered	[2020] 4 2086; [2021] 1 208

- s. 8(1)(h)(iii) — considered [2021] 1 208
- s. 8(1)(h.1) [en. 1994, c. 7, Sched. II, s. 5(3)] — considered
 [2020] 1 2077; [2020] 4 2086; [2021] 1 208
- s. 8(2) — considered [2020] 4 2086
- referred to [2020] 2 2015
- s. 8(10) — considered [2020] 1 2077; [2020] 4 2086
- s. 8(13) — considered [2020] 1 2077
- s. 9 — considered [2019] 3 18; [2019] 5 2118; [2020] 4 2001; [2021] 1 41
 2125
- referred to [2020] 6 2013
- s. 9(1) — considered
 [2019] 3 18; [2019] 4 2079; [2019] 5 2118; [2020] 3 225
 [2021] 1 2125, 2134
- referred to [2020] 2 2015
- s. 9(2) — considered [2020] 3 225; [2021] 1 2125
- s. 11 — considered [2019] 5 2118
- s. 12 — referred to [2020] 6 2137
- s. 12(1)(j) — considered [2019] 2 33; [2020] 5 17; [2021] 1 153
- referred to [2020] 6 2013; [2021] 1 181
- s. 12(1)(n.1) — considered [2020] 6 2174
- s. 12(1)(x) — referred to [2019] 3 2095; [2020] 1 2001
- s. 12(1)(x)(v.1) [en. 2013, c. 34, s. 173(3)] — referred to [2019] 3 2095
- s. 12.2(1) — considered [2020] 6 2013
- s. 12.2(1)(a) — considered [2020] 6 2013
- s. 13(21) “proceeds of disposition” — considered [2019] 4 221
- s. 13(21) “total depreciation” — considered [2021] 1 2173
- s. 13(26) — considered [2020] 4 2153
- s. 13(27)(a) — considered [2020] 4 2153
- s. 14 — considered [2019] 5 2118
- s. 14(1) — referred to [2019] 3 2095
- s. 14(5) “eligible capital expenditure” — considered [2019] 5 2118
- s. 14(5) “eligible capital expenditure” (d) — referred to [2019] 5 2118
- s. 14(5) “eligible capital expenditure” (e) — referred to [2019] 5 2118
- s. 14(5) “eligible capital expenditure” (f) — considered [2019] 5 2118
- s. 14(5) “eligible capital expenditure” (f)(iii) — considered . . . [2019] 5 2118
- s. 14(5) “eligible capital expenditure” (f)(iv) — considered . . . [2019] 5 2118
- s. 15 — considered [2020] 3 2091
- s. 15(1) — considered
 [2019] 2 2143; [2019] 4 2146; [2019] 6 2040; [2020] 3 225
 2091; [2020] 6 80; [2021] 1 1
- referred to [2019] 3 2195
- s. 15(2.16) [en. 2016, c. 12, s. 5(1)] — referred to [2020] 4 67
- s. 18 — considered [2021] 1 2125
- referred to [2019] 6 2009
- s. 18(1) — considered [2019] 3 18
- s. 18(1)(a) — considered [2019] 2 2136; [2019] 3 18, 2001; [2019] 5 2113
 2118; [2019] 6 113; [2020] 1 2046; [2020] 2 2069
 [2020] 4 2086; [2021] 1 1, 2125
- s. 18(1)(b) — considered [2019] 3 18; [2019] 5 2118

— referred to	[2020] 1 2046
s. 18(1)(h) — considered	[2019] 3 2001; [2021] 1 2125
— referred to	[2020] 1 2046
s. 18(1)(m) — considered	[2019] 1 2001
s. 18(1)(o) — considered	[2020] 6 2174
s. 18(1)(p) — considered	[2020] 4 2131
s. 18(1)(p)(i) — considered	[2020] 4 2131
s. 18(2)(c) — considered	[2021] 1 2134
s. 18(5) — referred to	[2020] 4 67
s. 18(12)(b) — referred to	[2020] 4 2067
s. 18(12)(c) — referred to	[2020] 4 2067
s. 18(13) — referred to	[2020] 5 2119
s. 18.1 [en. 1998, c. 19, s. 80] — considered	[2020] 2 2069
s. 20(1)(a) — considered	[2021] 1 2173
s. 20(1)(b) — considered	[2019] 5 2118
s. 20(1)(bb)(i)(A) — considered	[2019] 3 18
s. 20(1)(bb)(ii)(A) — considered	[2019] 3 18
s. 20(1)(bb)(iii) — considered	[2019] 3 18
s. 20(1)(c) — considered	[2019] 1 2281; [2019] 6 2059; [2020] 2 2024; [2020] 4 25
s. 20(1)(c)(i) — considered	[2019] 6 2059; [2021] 1 90
s. 20(1)(cc) — referred to	[2019] 3 18
s. 20(1)(e) — referred to	[2019] 5 2118
s. 20(1)(e)(i) — considered	[2019] 5 2118
s. 20(1)(e)(iv.1) “excluded amount” — considered	[2019] 5 2118
s. 20(1)(g) — considered	[2019] 3 18
s. 20(1)(g)(iii) — considered	[2019] 3 18
s. 20(1)(n) — considered	[2020] 2 2069
s. 20(1)(nn) — referred to	[2019] 3 55
s. 20(1)(v) — referred to	[2019] 1 2001
s. 20(1)(v.1) — considered	[2019] 1 2001; [2020] 3 2001
s. 27 — considered	[2020] 6 97
s. 27(2) — considered	[2020] 6 97
s. 32.1 — considered	[2020] 6 2174
s. 34.1 [en. 1996, c. 21, s. 8] — referred to	[2019] 2 155
s. 34.2 [en. 1996, c. 21, s. 8] — referred to	[2019] 2 155
s. 34.2(18) [en. 2011, c. 24, s. 3(1)] — referred to	[2019] 2 155
s. 37(1) — considered	[2020] 6 2001
— referred to	[2021] 1 2173
s. 37(1)(a) — considered	[2019] 4 2001
s. 37(1)(a)(i) — considered	[2019] 5 2224; [2019] 6 2009
s. 37(6.1) — considered	[2019] 4 2001
— referred to	[2019] 5 1; [2020] 2 2049; [2020] 5 2119
s. 38 — considered	[2019] 5 2036; [2020] 2 2176; [2020] 5 193
— referred to	[2019] 5 2183; [2021] 1 181
s. 38(a) — considered	[2020] 5 2062
— referred to	[2020] 4 2001
s. 38(a.2)(i) [en. 2001, c. 17, s. 22(3)] — considered	[2020] 2 2069
s. 38(b) — referred to	[2020] 4 2001

s. 38(c) — considered	[2020] 2 2176; [2020] 4 2103
ss. 38-55 — referred to	[2019] 4 221; [2021] 1 181
s. 39 — considered	[2019] 5 2036; [2020] 2 2176; [2020] 5 193
— referred to	[2019] 5 2074, 2183
s. 39(1) — considered	[2019] 5 2074; [2021] 1 181
s. 39(1)(a) — considered	[2020] 4 2103
s. 39(1)(b) — considered	[2020] 4 2103
s. 39(1)(c) — considered	[2020] 2 2176; [2020] 4 2103
s. 39(1)(c)(iv)(B) [rep. & sub. 2017, c. 33, s. 9(1)] — referred to	[2020] 4 2103
s. 39(1.1) [en. 2013, c. 34, s. 59(1)] — considered	[2019] 5 2074; [2021] 1 181
s. 39(2) — considered	[2019] 5 2074
s. 39(2) [rep. & sub. 2013, c. 34, s. 59(1)] — considered	[2021] 1 181
s. 39(2)(a) — considered	[2019] 5 2074
s. 39(2)(b) — considered	[2019] 5 2074
s. 39(3) — considered	[2019] 5 2074
s. 39(12) — referred to	[2020] 4 2103
s. 40 — considered	[2019] 5 2074; [2020] 5 193
s. 40(1) — considered	[2020] 4 2001, 2103; [2021] 1 181
s. 40(1)(a) — considered	[2019] 3 18
s. 40(2)(b) — considered	[2020] 4 2001; [2021] 1 2134
s. 40(2)(g)(ii) — considered	[2019] 5 2036; [2020] 2 2024, 2176; [2020] 4 2103
— referred to	[2020] 4 2103
s. 40(3) — considered	[2019] 1 2281
s. 40(3.1) [en. 1995, c. 3, s. 12(2)] — considered	[2020] 2 2184; [2020] 6 185
s. 40(3.6) [en. 1998, c. 19, s. 89(6)] — considered	[2019] 3 134
s. 40(3.6)(a) [en. 1998, c. 19, s. 89(6)] — considered	[2019] 3 134
s. 40(3.6)(b) [en. 1998, c. 19, s. 89(6)] — considered	[2019] 3 134
s. 40(3.11) [en. 1995, c. 3, s. 12(2)] — referred to	[2020] 2 2184
s. 40(3.12) [en. 1995, c. 3, s. 12(2)] — considered	[2020] 2 2184; [2020] 6 185
s. 43(1) — considered	[2020] 5 133
s. 44(1) — considered	[2020] 1 1
s. 44(3) — considered	[2020] 1 1
s. 50 — considered	[2019] 5 2036; [2020] 2 2176
— referred to	[2020] 6 2137
s. 50(1) — considered	[2020] 2 2176; [2020] 4 2103
s. 50(1)(a) — considered	[2020] 4 2103
s. 53 — considered	[2019] 5 2118; [2020] 5 133
— referred to	[2019] 2 2109; [2019] 3 134
s. 53(1) — considered	[2019] 2 2109
s. 53(1)(b) — referred to	[2020] 5 17
s. 53(1)(e)(i) — referred to	[2020] 2 2184
S. 53(1)(e)(iv) — considered	[2020] 5 133
s. 53(1)(e)(iv) — referred to	[2020] 2 2184
s. 53(1)(e)(x) — considered	[2019] 2 2109

— referred to	[2020] 5 133
s. 53(1)(f) — considered	[2020] 6 2013
s. 53(1)(f.2) — considered	[2019] 3 134
s. 53(2)(c) — considered	[2020] 6 185
— referred to	[2020] 2 2184
s. 53(2)(c)(i.2) [en. 1995, c. 3, s. 14(4)] — considered	[2020] 6 185
s. 53(2)(h)(i.1) — considered	[2019] 1 2281
s. 54 “adjusted cost base” — considered	[2019] 5 2118; [2020] 4 2103
— referred to	[2019] 2 2109
s. 54 “adjusted cost base” (a) — considered	[2020] 5 133
s. 54 “adjusted cost base” (b) — considered	[2020] 5 133
s. 54 “capital property” — considered	[2020] 4 2103
s. 54 “capital property” (b) — referred to	[2020] 4 2103
s. 54 “principal residence” — considered	[2019] 4 2113; [2020] 4 2001; [2021] 1 2134
s. 54 “principal residence” (e) — considered	[2019] 4 2113
s. 54 “prix de base rajusté” — considered	[2019] 2 2109
s. 54 “prix de base rajusté” (a) — considered	[2020] 5 133
s. 54 “prix de base rajusté” (b) — considered	[2020] 5 133
s. 54 “proceeds of disposition” — considered	[2019] 4 221
— referred to	[2021] 1 181
s. 54 “produit de disposition” — referred to	[2019] 3 134
s. 54 “produit de disposition” (j) — referred to	[2019] 3 134
s. 54 “produit de disposition” (k) — referred to	[2019] 3 134
s. 54.2 — considered	[2019] 3 2121
s. 55(1) “moment de détermination du revenu protégé” — considered	[2020] 5 17
s. 55(1) “safe-income determination time” — considered	[2020] 5 17
s. 55(2) — considered	[2020] 5 17
s. 55(2)(a) — considered	[2020] 5 17
s. 55(2)(b) — considered	[2020] 5 17
s. 55(3) — considered	[2020] 5 17
s. 55(5) — considered	[2021] 1 181
s. 55(5)(e) — considered	[2021] 1 181
s. 56 — referred to	[2019] 4 2157
s. 56(1)(a) — considered	[2019] 6 113
s. 56(1)(a)(i) — considered	[2019] 4 2157; [2020] 1 131
s. 56(1)(a)(i)(A) — referred to	[2019] 5 121
s. 56(1)(h) — considered	[2020] 1 2070
— referred to	[2020] 1 109
s. 56(1)(j) — referred to	[2020] 4 2193
s. 56(1)(n) — considered	[2020] 6 2174
s. 56(1)(v) — considered	[2020] 5 2086
s. 56(2) — considered	[2020] 1 131; [2020] 3 2105; [2021] 1 2164
— referred to	[2019] 4 89; [2020] 6 2174
s. 56.4 [en. 2013, c. 34, s. 195(1)] — referred to	[2019] 3 2095
s. 56.4(1) “restrictive covenant” (a) [en. 2013, c. 34, s. 195(1)] — referred to	[2019] 3 2095

s. 56.4(1) “restrictive covenant” [en. 2013, c. 34, s. 195(1)] — considered . . .	[2019] 3 2095
s. 56.4(2) [en. 2013, c. 34, s. 195(1)] — considered	[2019] 3 2095
s. 60 — considered	[2020] 2 2015
s. 60(e) — referred to	[2019] 2 155
s. 60(i) — considered	[2020] 6 2101
s. 60(j)(iv)(B) — considered	[2020] 6 2013
s. 60(j.1) — considered	[2019] 2 2219
s. 60(o.1) — considered	[2021] 1 2125
s. 60(o.1)(i) — considered	[2021] 1 2125
s. 60(o.1)(i)(A) — considered	[2021] 1 2125
s. 66(12.6) — considered	[2019] 3 55
s. 66(12.61) — considered	[2019] 3 55
s. 66(12.66) — considered	[2019] 3 55
s. 66(12.66)(a) — considered	[2019] 3 55
s. 66(12.66)(b) — considered	[2019] 3 55
s. 66(12.66)(d) — considered	[2019] 3 55
s. 66(12.66)(e) — considered	[2019] 3 55
s. 66(12.73) — considered	[2019] 3 55
s. 66(12.73)(d) — considered	[2019] 3 55
s. 66(15) “principal-business corporation” — considered	[2019] 3 55
— referred to	[2019] 5 2183
s. 66(15) “principal-business corporation” (a.1) — referred to	[2019] 5 2183
s. 66(15) “production” — considered	[2019] 1 2001
s. 66.1(2) — referred to	[2019] 3 55
s. 66.1(3) — referred to	[2019] 3 55
s. 66.1(6) “Canadian exploration expense” — considered	[2019] 3 55
— referred to	[2020] 3 2001; [2021] 1 2173
s. 66.1(6) “Canadian exploration expense” (a)-(i) — referred to	[2019] 3 55
s. 66.1(6) “Canadian exploration expense” (j)-(o) — referred to	[2019] 3 55
s. 66.2(5) “Canadian development expense” — referred to	[2020] 3 2001; [2021] 1 2173
s. 66.4(5) “Canadian oil and gas property expense” — referred to	[2021] 1 2173
s. 66.7 — referred to	[2019] 5 1
s. 66.7(2) — referred to	[2019] 1 2001
s. 66.7(2.3) [en. 2001, c. 17, s. 49(2)] — referred to	[2019] 1 2001
s. 66.7(10) — referred to	[2019] 5 1
s. 67 — considered	[2019] 3 2001; [2019] 5 2113; [2020] 3 2105; [2020] 5 2010
s. 67.1(1) — considered	[2021] 1 2125
— referred to	[2019] 2 2143
s. 67.6 [en. 2005, c. 19, s. 16(1)] — considered	[2020] 6 97
— referred to	[2020] 1 2046
s. 69 — considered	[2021] 1 2070
s. 69(1) — considered	[2020] 3 225
s. 69(1)(a) — considered	[2019] 3 55; [2020] 2 2024

s. 69(1)(b) — considered	[2019] 3 55, 134; [2020] 2 2069
s. 69(1)(b)(ii) — considered	[2020] 2 2069
s. 69(1)(c) — considered	[2019] 3 134
s. 69(2) — considered	[2021] 1 64
— referred to	[2020] 3 2105
s. 69(11) — referred to	[2019] 5 1; [2020] 5 2119
s. 70(5) — considered	[2020] 3 2105
s. 70(5)(a) — considered	[2020] 1 2103
s. 74.1(1) — considered	[2020] 3 2105; [2020] 6 185
s. 74.2(1) — considered	[2020] 3 2105
s. 75(2) — considered	[2019] 2 33; [2020] 1 26; [2020] 6 185; [2021] 1 153
s. 75(2)(a)(i) — considered	[2021] 1 153
s. 80 — referred to	[2019] 5 2074
s. 80(13) — referred to	[2019] 1 2001
s. 80.1 — referred to	[2020] 4 67
s. 80.01(4) [en. 1995, c. 21, s. 27] — referred to	[2020] 4 67
s. 80.01(5.1) [en. 2009, c. 2, s. 17(1)] — referred to	[2020] 4 67
s. 81(1)(a) — considered	[2019] 4 2105
s. 81(1)(c) — considered	[2019] 6 153
s. 82 — referred to	[2019] 6 2142
s. 82(1) — considered	[2020] 5 17
— referred to	[2020] 6 2013; [2021] 1 181
s. 82(2) — considered	[2019] 2 33
s. 83(2) — considered	[2020] 2 119, 2184; [2020] 5 17; [2020] 6 185
— referred to	[2020] 1 2001; [2020] 6 2013
s. 83(2)(a) — referred to	[2020] 6 2013
s. 83(2)(b) — considered	[2020] 5 17
s. 83(2.1) — referred to	[2019] 5 1
s. 84 — referred to	[2019] 3 1
s. 84(1) — referred to	[2020] 5 17
s. 84(2) — referred to	[2021] 1 181
s. 84(3) — considered	[2019] 3 134
— referred to	[2020] 5 17
s. 84.1 — considered	[2019] 3 1, 134
— referred to	[2020] 2 119
s. 84.1(1) — considered	[2019] 3 98
s. 84.1(1)(a) — considered	[2019] 3 134
s. 84.1(1)(b) — considered	[2019] 3 98
s. 84.1(2)(a.1) — considered	[2019] 3 134
s. 84.1(2)(a.1)(ii) — considered	[2019] 3 134
s. 84.1(2)(b)(i)-94.1(1)(b)(ix) — referred to	[2020] 4 67
s. 85 — considered	[2019] 2 2109; [2020] 5 17, 133; [2020] 6 80
— referred to	[2019] 3 1, 98; [2019] 6 2142; [2020] 2 119
s. 85(1) — considered	[2019] 2 2109; [2019] 3 134, 2121; [2020] 5 133
— referred to	[2019] 3 1; [2020] 1 2001; [2020] 6 2174; [2021] 1 227
s. 85(1)(g) — considered	[2019] 2 2109; [2020] 5 133
s. 85(1)(h) — considered	[2019] 2 2109; [2020] 5 133
s. 85(2.1) — considered	[2019] 3 1

— referred to	[2019] 3 134
s. 85.1(8) [en. 2009, c. 2, s. 18(1)] — referred to	[2020] 2 2049
s. 87 — considered	[2020] 1 1; [2021] 1 64
— referred to	[2019] 5 1
s. 87(2)(a) — considered	[2020] 1 1
s. 87(2)(e.1) — referred to	[2019] 5 1
s. 87(2.1) — considered	[2020] 1 1
s. 87(3) — considered	[2019] 3 1
s. 88 — considered	[2020] 1 1
— referred to	[2019] 5 1
s. 88(1)(e.2) — referred to	[2019] 5 1
s. 88(1.1)(e) — considered	[2020] 1 1
s. 89(1) — considered	[2019] 3 1; [2020] 2 2184; [2020] 5 17
s. 89(1) “capital dividend account” — considered	[2020] 6 185
s. 89(1) “capital dividend account” (d) [rep. & sub. 2013, c. 40, s. 41(1)] — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(i) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(ii) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(ii)(A) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(iii) [rep. & sub. 2016, c. 12, s. 29(3)] — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(iii)(B) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(v)(A)(I) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(vi)(A) — considered	[2020] 6 2013
s. 89(1) “capital dividend account” (d)(vi)(B) — considered	[2020] 6 2013
s. 89(1) “capital versé” — referred to	[2019] 3 134
s. 89(1) “capital versé” (b)(iii) — considered	[2019] 3 134
s. 89(4)-89(6) — referred to	[2020] 4 67
s. 89(8)-89(10) — referred to	[2020] 4 67
s. 90 — referred to	[2019] 2 2001
s. 91 — referred to	[2020] 6 2137
s. 91(1) — considered	[2019] 2 2001; [2020] 4 1, 67
s. 91(4) — considered	[2019] 2 2001
s. 94 [rep. & sub. 2013, c. 34, s. 7(1)] — referred to	[2019] 5 2043
s. 94(1) “resident beneficiary” (b) — referred to	[2019] 5 2043
s. 94.1 — considered	[2020] 4 67
s. 94.1(1) — considered	[2020] 4 67
s. 94.1(1)(a) — considered	[2020] 4 67
s. 94.1(1)(b) — considered	[2020] 4 67
s. 94.1(1)(b)(ii) — considered	[2020] 4 67
s. 95(1) “active business” — considered	[2019] 2 2001
s. 95(1) “excluded property” — considered	[2021] 1 181
s. 95(1) “foreign accrual property income” — considered	[2019] 2 2001; [2020] 4 67
s. 95(1) “foreign bank” — considered	[2019] 2 2001; [2020] 4 1
s. 95(1) “investment business” — considered	[2019] 2 2001; [2020] 4 1
s. 95(1) “investment business” (a) — considered	[2019] 2 2001; [2020] 4 1
s. 95(1) “investment business” (b) — considered	[2019] 2 2001; [2020] 4 1

s. 95(1) “investment business” (c) — considered	[2020] 4 1
s. 95(1) “investment business” (c)(i) — considered	[2019] 2 2001
s. 95(1) “investment business” (c)(ii) — referred to	[2019] 2 2001
s. 95(1) “investment business” (c)(ii)(A) — considered	[2019] 2 2001
s. 95(1) “revenu étranger accumulé, tiré de biens” — considered	[2020] 4 67
s. 95(2) — referred to	[2019] 2 2001
s. 95(2)(a)(ii)(A) — referred to	[2019] 5 2074
s. 95(2)(a)(ii)(D) — referred to	[2019] 5 2074
s. 95(2)(a.3) [en. 1995, c. 21, s. 46(4)] — considered	[2019] 2 2001
s. 95(2)(b) — considered	[2019] 2 2001; [2020] 4 1
s. 95(2)(b)(i)(B) — considered	[2019] 2 2001
s. 95(2)(f) — considered	[2019] 2 2001
s. 95(2)(f.12) [en. 2009, c. 2, s. 25(2)] — referred to	[2021] 1 181
s. 95(2)(f.12)(i) [en. 2009, c. 2, s. 25(2)] — considered	[2021] 1 181
s. 95(2)(f.15) [en. 2009, c. 2, s. 25(2)] — considered	[2021] 1 181
s. 95(2)(g.02) [en. 2007, c. 35, s. 26(13)] — considered	[2021] 1 181
s. 95(2)(l) — considered	[2019] 2 2001
s. 95(2.4) [en. 1995, c. 21, s. 46(6)] — considered	[2019] 2 2001
— referred to	[2020] 4 1
s. 95(2.11) [en. 2014, c. 39, s. 25(17)] — referred to	[2020] 4 1
s. 96 — considered	[2020] 3 2105
s. 96(1) — considered	[2019] 5 1; [2020] 3 2105
— referred to	[2019] 2 155; [2019] 3 2047; [2020] 2 2184
s. 96(1)(a) — considered	[2020] 3 2105
s. 96(1)(b) — considered	[2020] 3 2105
s. 96(1)(f) — considered	[2019] 5 1; [2020] 3 2105
— referred to	[2021] 1 181
s. 96(1)(g) — considered	[2020] 3 2105
s. 96(1.1) — considered	[2019] 2 155
s. 96(1.01) [en. 2013, c. 34, s. 228(1)] — referred to	[2019] 5 1
s. 96(1.1)(a)(i) — considered	[2019] 2 155
s. 96(1.6) — considered	[2019] 2 155
s. 96(2) — considered	[2020] 3 2105
s. 96(2.3) — referred to	[2019] 2 155
ss. 96-103 — referred to	[2020] 3 2105
s. 97 — considered	[2019] 2 2109; [2020] 5 133
s. 97(1) — considered	[2020] 5 133
s. 97(2) — considered	[2019] 2 2109; [2020] 5 133; [2020] 6 185
— referred to	[2020] 2 2184; [2020] 3 2105
s. 97(2)(b) — considered	[2019] 2 2109; [2020] 5 133
s. 97(2)(b)(i) — considered	[2019] 2 2109
s. 97(2)(b)(ii) — considered	[2019] 2 2109
s. 97(2)(c) — considered	[2019] 2 2109; [2020] 5 133
s. 97(3) — considered	[2020] 5 133
s. 101 — referred to	[2019] 2 155
s. 102(2) — considered	[2019] 3 2047; [2020] 3 2105
s. 103 — referred to	[2019] 2 155
s. 103(1) — considered	[2019] 5 1; [2020] 3 2105

s. 103(1.1) — considered	[2019] 5 1; [2020] 3 2105
s. 104(2) — considered	[2019] 2 33; [2020] 3 2105
s. 104(4) — considered	[2020] 1 2084
s. 104(6) — considered	[2019] 2 33; [2020] 3 2105
— referred to	[2019] 1 2281
s. 104(6)(b) — considered	[2019] 2 33
s. 104(13) — considered	[2019] 2 33
— referred to	[2019] 1 2281
s. 104(13)(a) — considered	[2019] 2 33
s. 104(19) — considered	[2019] 2 33
s. 107 — considered	[2020] 6 2174
s. 107(2) — considered	[2020] 6 2174
s. 107(2.1) — considered	[2020] 6 2174
s. 107(2.001) [en. 2001, c. 17, s. 80(10)] — referred to	[2020] 6 2174
s. 107(3) — referred to	[2020] 2 2049
s. 107(3.1) [en. 2009, c. 2, s. 26(3)] — referred to	[2020] 2 2049
s. 107.4(4) [en. 2001, c. 17, s. 82] — referred to	[2020] 4 67
s. 108 — referred to	[2020] 6 2137
s. 108(1) “trust” — considered	[2020] 6 2174
s. 108(1) “trust” (a) — considered	[2020] 6 2174
s. 108(1) “trust” (a.1) — considered	[2020] 6 2174
s. 110(1)(f) — referred to	[2019] 3 2177
s. 110(1)(f)(i) — considered	[2019] 3 2177
s. 110(1)(f)(ii) — considered	[2020] 5 2086
s. 110(1)(f)(iii) — considered	[2019] 4 2105
s. 110.1(1) — considered	[2020] 6 2085
s. 110.1(1)(d) [en. 1996, c. 21, s. 20(1)] — considered	[2020] 2 2069
s. 110.1(2)(a) — considered	[2020] 6 2085
s. 110.6 — referred to	[2019] 3 1
s. 110.6(2.1) [en. 1995, c. 3, s. 32(15)(b)] — referred to	[2019] 3 134
s. 111 — considered	[2019] 4 2001; [2020] 1 1
— referred to	[2020] 3 2105; [2020] 5 2119
s. 111(1) — considered	[2020] 6 2137
— referred to	[2019] 5 1; [2019] 6 196
s. 111(1)(a) — considered	[2019] 4 2001; [2020] 5 2119; [2020] 6 2137
— referred to	[2020] 3 225
s. 111(1)(a) [rep. & sub. 2005, c. 19, s. 20(1)] — referred to	[2020] 5 2119
s. 111(1)(a) [rep. & sub. 2006, c. 4, s. 57(1)] — referred to	[2020] 5 2119
s. 111(1)(b) — referred to	[2020] 2 2184
s. 111(3) — referred to	[2020] 5 1
s. 111(3)(a)(i) — considered	[2020] 6 2137
s. 111(3)(b)(i) — considered	[2020] 6 2137
s. 111(4) — considered	[2020] 5 2119
— referred to	[2019] 6 196; [2020] 2 2049
s. 111(4)-111(5.3) — referred to	[2019] 4 2001
s. 111(5) — considered	[2019] 4 2001; [2020] 1 1
— referred to	[2019] 5 1; [2019] 6 196; [2020] 2 2049
s. 111(5) [rep. & sub. 2013, c. 40, s. 47(1)] — considered	[2020] 5 2119
s. 111(5)(a)(i) — considered	[2020] 5 2119

s. 111(5)(a)(ii) — considered	[2020] 5 2119
s. 111(5)(b)(i) — referred to	[2020] 5 2119
s. 111(5.2) — considered	[2019] 5 2118
s. 111(8) “net capital loss” — referred to	[2020] 4 2103
s. 111(8) “non-capital loss” — referred to	[2020] 4 2103
s. 112 — referred to	[2019] 5 2074; [2020] 2 2184
s. 112(1) — considered	[2019] 2 33; [2020] 1 26; [2020] 5 17; [2020] 6 185
	[2021] 1 153, 181
— referred to	[2019] 5 2074; [2020] 6 2013
s. 112(1)(a) — referred to	[2020] 6 2013
s. 112(2) — referred to	[2020] 5 17
s. 112(3) — considered	[2020] 5 17
s. 112(3.1) — considered	[2019] 5 2074; [2021] 1 181
s. 112(3.1)(b)(i) — considered	[2019] 5 2074
s. 113 — referred to	[2019] 2 2001
s. 113(1)(a) — referred to	[2019] 2 2001; [2019] 5 2074
s. 115 — considered	[2020] 5 193
s. 115(1)(b) — considered	[2020] 5 193
— referred to	[2019] 5 2183
s. 116 — considered	[2019] 2 2183; [2020] 3 171; [2020] 6 17
s. 116(1) — referred to	[2020] 3 171
s. 116(2) — considered	[2019] 2 2183
— referred to	[2020] 3 171
s. 116(3) — referred to	[2020] 3 171
s. 116(4) — referred to	[2020] 3 171
s. 116(5) — considered	[2019] 2 2183; [2020] 3 171; [2020] 6 17
— referred to	[2019] 3 2177
s. 116(5)(a) — considered	[2019] 2 2183; [2020] 6 17
s. 116(5.02) [en. 2008, c. 28, s. 14(2)] — referred to	[2019] 2 2183; [2019] 3 2177
s. 116(6.1) [en. 2008, c. 28, s. 14(5)] — referred to	[2019] 3 2177
s. 117 — referred to	[2020] 6 2137
s. 118.1 — considered	[2019] 6 116; [2020] 5 2062
— referred to	[2020] 5 148
s. 118.1(1) “total charitable gifts” — considered	[2020] 1 2169
s. 118.1(3) — considered	[2020] 1 2169; [2020] 2 2069
s. 118.1(11) [en. 1995, c. 38, s. 3] — referred to	[2019] 3 2047
s. 118.7 — considered	[2020] 3 2059
— referred to	[2019] 2 155
s. 122.1 [en. 2007, c. 29, s. 13(1)] — referred to	[2020] 2 2184
s. 122.2 — considered	[2020] 1 2001
s. 122.3 — referred to	[2020] 1 65
s. 122.7 [en. 2007, c. 35, s. 42] — referred to	[2020] 6 2137
s. 123.3 [en. 1996, c. 21, s. 25] — considered	[2020] 6 185
— referred to	[2020] 2 2184
s. 125 — considered	[2020] 2 2145
— referred to	[2020] 1 2084
s. 125(1) — considered	[2019] 3 2154; [2020] 4 2131

s. 125(3)(b) — considered	[2020] 1 2035
s. 125(5.1) [en. 1995, c. 3, s. 35(2)] — considered	[2019] 6 2096; [2020] 1 2084
s. 125(7) — considered	[2019] 2 2001
s. 125(7) “active business carried on by a corporation” — considered	[2019] 3 2154; [2020] 2 2145; [2020] 4 2131
s. 125(7) “Canadian-controlled private corporation” — considered	[2020] 5 17
s. 125(7) “income of the corporation for the year from an active business” — considered	[2019] 3 2154
s. 125(7) “personal services business” — considered	[2020] 4 2131
s. 125(7) “personal services business” (a) — considered	[2020] 4 2131
s. 125(7) “personal services business” (b) — considered	[2020] 4 2131
s. 125(7) “personal services business” (c) — considered	[2020] 4 2131
s. 125(7) “personal services business” (d) — considered	[2020] 4 2131
s. 125(7) “specified investment business” — considered	[2019] 3 2154; [2020] 2 2145
s. 125.4 [en. 1996, c. 21, s. 28] — considered	[2020] 5 173
s. 126 — referred to	[2020] 3 2059
s. 126(1) — considered	[2020] 3 2059
s. 127(5) — considered	[2019] 5 2224; [2019] 6 2009
s. 127(5)(a)(i) — considered	[2020] 4 2153
s. 127(9) — considered	[2019] 4 2001
s. 127(9) “investment tax credit” — considered	[2019] 5 2224
— referred to	[2019] 6 2009
s. 127(9) “qualified expenditure” — considered	[2019] 5 2224
s. 127(9) “qualified property” — considered	[2020] 4 2153
s. 127(9) “qualified property” (a) — considered	[2020] 4 2153
s. 127(9) “qualified property” (b) — considered	[2020] 4 2153
s. 127(9) “qualified property” (c) — considered	[2020] 4 2153
s. 127(9) “qualified property” (c)(i) — considered	[2020] 4 2153
s. 127(9) “SR&ED qualified expenditure pool” — considered	[2019] 5 2224
s. 127(9.1) — considered	[2019] 4 2001
— referred to	[2019] 5 1; [2020] 2 2049; [2020] 5 2119
s. 127(11)(b)(vi) — considered	[2020] 4 2153
s. 127(11.2) [en. 1994, c. 7, Sched. II, s. 104(7)] — considered	[2020] 4 2153
s. 128(2)(d) — considered	[2020] 4 97
s. 128.1 [en. 1994, c. 21, s. 62] — considered	[2019] 3 2177
— referred to	[2020] 3 214
s. 128.1(1) [en. 1994, c. 21, s. 62] — considered	[2019] 3 2177; [2020] 3 214
s. 128.1(1)(b) [en. 1994, c. 21, s. 62] — considered	[2019] 3 2177; [2020] 3 214
s. 128.1(1)(c) [en. 1994, c. 21, s. 62] — considered	[2019] 3 2177; [2020] 3 214
s. 128.1(2) [en. 1994, c. 21, s. 62] — referred to	[2020] 4 67
s. 129(1) — referred to	[2020] 1 2000

s. 129(1)(a) — referred to	[2020] 1 2001
s. 129(1)(b) — referred to	[2020] 1 2001
s. 129(1.1) — considered	[2020] 6 2013
s. 129(4) “income or loss” — considered	[2019] 3 2154
s. 129(6)(b) — considered	[2020] 1 2084
s. 138(6) — referred to	[2020] 5 17
s. 138(12) “life insurance policy” — referred to	[2020] 6 2013
s. 143.2 [en. 1998, c. 19, s. 168] — considered	[2020] 5 2010
s. 143.2(1) “tax shelter investment” (a) [en. 1998, c. 19, s. 168] — considered	[2020] 5 2010
s. 143.2(1) “tax shelter investment” (b) [en. 1998, c. 19, s. 168] — considered	[2020] 5 2010
s. 143.2(1) “tax shelter investment” [en. 1998, c. 19, s. 168] — considered	[2020] 5 2010
s. 146 — considered	[2020] 6 2101
s. 146(1) — referred to	[2020] 1 109
s. 146(1) “non-qualified investment” — considered	[2020] 1 2143
s. 146(1) “qualified investment” (d) — considered	[2020] 1 2143
s. 146(1) “RRSP deduction limit” — considered	[2020] 1 2070
s. 146(4) — referred to	[2020] 1 109
s. 146(5) — considered	[2020] 6 2101
— referred to	[2020] 1 109
s. 146(5.1) — referred to	[2020] 1 109
s. 146(8) — considered	[2020] 1 2143
— referred to	[2020] 1 109
s. 146(8.2) — referred to	[2020] 1 109
s. 146(8.21) — referred to	[2020] 1 109
s. 146(9) — considered	[2020] 1 2143
s. 146(9)(b) — considered	[2020] 1 2143
s. 146(10) — considered	[2020] 1 2143
s. 146.2 — considered	[2019] 5 2043; [2020] 4 122
s. 146.2(1) “holder” (a) [en. 2008, c. 28, s. 24] — referred to	[2019] 5 2043
s. 146.2(1) “issuer” [en. 2008, c. 28, s. 24] — referred to	[2019] 5 2043
s. 146.2(1) “qualifying arrangement” [en. 2008, c. 28, s. 24] — referred to	[2019] 5 2043
s. 146.2(4) [en. 2008, c. 28, s. 24] — referred to	[2019] 5 2043
s. 146.2(5) [en. 2008, c. 28, s. 24] — considered	[2019] 5 2043; [2020] 4 122
— referred to	[2019] 5 2043
s. 146.2(6) [en. 2008, c. 28, s. 24] — considered	[2019] 5 2043; [2020] 4 122
— referred to	[2019] 5 2043
s. 147.1(11) — considered	[2020] 1 131
s. 147.1(11)(a) — referred to	[2020] 1 131
s. 147.1(11)(j) — referred to	[2020] 1 131
s. 147.1(12) — considered	[2020] 1 131
s. 147.1(13) — considered	[2020] 1 131
s. 147.3(3) — referred to	[2020] 1 131

s. 147.3(9) — referred to	[2020] 1 131
s. 147.3(9)(a) — referred to	[2020] 1 131
s. 148(1) — considered	[2020] 6 2013
— referred to	[2020] 4 2193
s. 148(1)(d) — referred to	[2020] 4 2193
s. 148(1.1) — considered	[2020] 6 2013
s. 148(3)-148(8.2) — referred to	[2020] 6 2013
s. 148(4) — considered	[2020] 6 2013
s. 148(8) — considered	[2020] 6 2013
s. 148(8.1) [en. 1994, c. 7, Sched. II, s. 121(3)] — considered	[2020] 6 2013
s. 148(8.2) [en. 1994, c. 7, Sched. II, s. 121(3)] — considered	[2020] 6 2013
s. 148(9) “adjusted cost basis” — referred to	[2020] 1 2070; [2020] 6 2013
s. 148(9) “adjusted cost basis” A — considered	[2020] 6 2013
s. 148(9) “adjusted cost basis” B — considered	[2020] 6 2013
s. 148(9) “adjusted cost basis” H — considered	[2020] 6 2013
s. 148(9) “adjusted cost basis” L(a) — considered	[2020] 6 2013
s. 148(9) “disposition” (e) — considered	[2020] 6 2013
s. 149 — considered	[2020] 6 97
s. 149(1) — considered	[2019] 4 2038; [2020] 6 97
— referred to	[2020] 5 103
s. 149(1)(c) — considered	[2019] 4 2038; [2020] 6 97
s. 149(1)(d) — considered	[2020] 1 171
s. 149(1)(d.5) [en. 1998, c. 19, s. 178(1)] — considered	[2020] 6 97
— referred to	[2019] 4 2038
s. 149(1)(d.5) [rep. & sub. 2013, c. 34, s. 307(1)] — referred to	[2019] 4 2038; [2020] 6 97
s. 149(1)(l) — referred to	[2019] 4 2038
s. 149(1.2) [en. 1998, c. 19, s. 178(4)] — referred to	[2020] 6 97
s. 149(1.3) [en. 1998, c. 19, s. 178(4)] — referred to	[2020] 6 97
s. 149(10)(b) — considered	[2020] 5 103
s. 149.1(1) “charitable foundation” — considered	[2019] 4 71
s. 149.1(1) “charitable organization” (a) — considered	[2020] 6 1
s. 149.1(1) “charitable organization” (a.1) [en. 2018, c. 27, s. 17(3)] — considered	[2020] 6 1
s. 149.1(1) “fondation de bienfaisance” — considered	[2019] 4 71
s. 149.1(1) “public foundation” — considered	[2019] 4 71
s. 149.1(1) “qualified donee” — considered	[2019] 4 71
s. 150 — considered	[2019] 2 8
— referred to	[2019] 2 155; [2020] 5 40; [2020] 6 2137
s. 150(1)(a) — referred to	[2020] 1 82
s. 150(1.1) [en. 1999, c. 22, s. 63(2)] — considered	[2020] 5 40
s. 150(1.1)(b)(ii) [en. 1999, c. 22, s. 63(2)] — considered	[2020] 5 40
ss. 150-180 — referred to	[2019] 2 155
s. 152 — considered	[2019] 3 2047
— referred to	[2020] 6 2137
s. 152(1) — considered	[2019] 3 2047; [2020] 3 2072
s. 152(1)(a) — considered	[2019] 3 2047

— referred to	[2020] 3 2072
s. 152(1)(b) — considered	[2019] 3 2047
— referred to	[2020] 3 2072
s. 152(1.1) — considered	[2019] 3 2047
s. 152(1.01) [en. 2011, c. 15, s. 3(1)] — considered	[2019] 3 2047
s. 152(1.2) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.4) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.4)-152(1.9) [en. 1998, c. 19, s. 181(2)] — referred to	[2019] 3 2047
s. 152(1.5) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.6) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.7) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.7)(a) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.8) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.8)(a) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.8)(b) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.9) [en. 1998, c. 19, s. 181(2)] — considered	[2019] 3 2047
s. 152(1.11) — considered	[2019] 3 1, 2047; [2020] 6 185
— referred to	[2020] 2 2184; [2020] 6 2013
s. 152(1.11)(a) — referred to	[2019] 3 2047
s. 152(1.11)(b) — referred to	[2019] 3 2047
s. 152(2) — considered	[2020] 3 2072
s. 152(3) — considered	[2019] 4 190; [2020] 6 41
— referred to	[2021] 1 227
s. 152(3.1) — referred to	[2019] 5 1; [2019] 6 2142
s. 152(3.1) “normal assessment period” (b) — considered	[2020] 1 65
s. 152(3.1) “normal reassessment period” — considered	[2020] 1 131, 171
— referred to	[2020] 3 2072; [2021] 1 227
s. 152(3.1) “normal reassessment period” (a) — considered	[2020] 1 171
s. 152(3.1) “normal reassessment period” (b) — considered	[2020] 1 171
— referred to	[2021] 1 227
s. 152(3.1)(b) — considered	[2020] 1 2001
— referred to	[2019] 2 155
s. 152(4) — considered	[2019] 3 2047; [2019] 5 1; [2020] 1 20, 65
	131, 2001, 2103; [2020] 3 2072
	[2021] 1 227
— referred to	[2019] 2 155; [2019] 3 2195; [2020] 4 2001
s. 152(4)(a) — considered	[2020] 6 2101
— referred to	[2019] 3 2047; [2021] 1 227
s. 152(4)(a)(i) — considered	[2019] 2 2143; [2019] 4 2079, 2146; [2020] 1 171
	2103; [2020] 3 2072; [2020] 4 2001; [2020] 5 2062
	[2020] 6 2101; [2021] 1 2134
— referred to	[2019] 1 31; [2019] 2 155; [2020] 4 2067
s. 152(4)(a)(ii) — considered	[2019] 2 2001; [2020] 1 171, 2001
— referred to	[2020] 6 2137; [2021] 1 227
s. 152(4)(b)(i) — referred to	[2020] 6 2137
s. 152(4)(b)(iii) — considered	[2020] 2 2167
s. 152(4.01) [en. 1998, c. 19, s. 181(4)] — considered	[2019] 2 2001

- s. 152(4.01)(a) [en. 1998, c. 19, s. 181(4)] — considered **[2020] 1 171**
s. 152(4.01)(a)(ii) [en. 1998, c. 19, s. 181(4)] — considered . . . **[2019] 2 2001**
s. 152(4.2) — referred to **[2020] 1 2001**
s. 152(4.2) [en. 1994, c. 7, Sched. II, s. 125(2)] — considered
. **[2019] 2 155; [2020] 1 65**
— referred to **[2019] 5 49; [2020] 4 33**
s. 152(4.2)(a) [en. 1994, c. 7, Sched. II, s. 125(2)] — considered
. **[2019] 2 155**
s. 152(4.3) [en. 1994, c. 7, Sched. VIII, s. 90(2)] — considered
. **[2019] 6 187**
— referred to **[2019] 3 2047**
s. 152(5) — referred to **[2020] 1 20**
s. 152(6) — considered **[2020] 6 2137**
s. 152(6)(c) — considered **[2020] 6 2137**
s. 152(7) — considered
. **[2019] 3 2047; [2019] 4 2079; [2019] 6 2001; [2020] 1 2203**
. **[2020] 3 2065**
— referred to **[2019] 2 2219; [2019] 4 2062; [2020] 1 82; [2020] 4 33**
s. 152(8) — considered
. **[2019] 2 155; [2019] 4 2079; [2019] 5 1; [2020] 1 2001**
. **[2020] 3 39; [2020] 4 33; [2020] 6 41; [2021] 1 227**
. **250**
— referred to **[2019] 5 129; [2019] 6 1; [2020] 3 151**
s. 152(9) — considered **[2020] 1 131; [2020] 2 2069**
— referred to **[2019] 5 1**
s. 153 — considered **[2020] 3 2041**
s. 153(1) — referred to
. **[2019] 2 171; [2019] 6 153; [2020] 3 2041; [2020] 6 175**
s. 153(1.1) — referred to **[2019] 6 153; [2020] 6 175**
s. 153(3) — considered **[2019] 2 171**
s. 157 — considered **[2019] 1 31**
s. 157(1)(b) — considered **[2019] 1 31**
s. 159 — considered **[2020] 5 159**
s. 160 — considered **[2019] 1 91, 2305, 2311; [2019] 3 2167**
. **[2019] 5 1, 2001; [2020] 1 1, 2035**
. **[2020] 2 2167; [2020] 4 49; [2020] 5 2106; [2020] 6 2137**
. **[2021] 1 127, 2164**
— referred to **[2020] 2 1; [2020] 5 218**
s. 160(1) — considered
. **[2019] 1 2311, 2324; [2019] 4 2125; [2019] 5 2001**
. **[2020] 1 1, 2035; [2020] 2 2167; [2020] 5 2106**
. **[2020] 6 2137; [2021] 1 127, 2164**
s. 160(1)(a) — considered **[2019] 5 2001; [2020] 5 2106**
s. 160(1)(b) — considered **[2019] 5 2001; [2020] 5 2106**
s. 160(1)(c) — considered **[2019] 5 2001; [2020] 5 2106**
s. 160(1)(d) — considered **[2019] 5 2001; [2020] 1 1**
s. 160(1)(e) — considered
. **[2019] 5 2001; [2020] 1 1; [2020] 5 2106; [2020] 6 2137**
s. 160(1)(e)(i) — considered **[2019] 5 1, 2001; [2020] 1 1**

- s. 160(1)(e)(ii) — considered [2019] 5 2001; [2020] 6 2137; [2021] 1 127, 2164
- s. 160(2) — considered [2019] 1 2287, 2324; [2020] 6 2137
- s. 160.1 — considered [2020] 1 2001
- s. 160.1(1) — considered [2020] 1 2001; [2021] 1 227
- s. 160.1(3) — considered [2020] 1 2001; [2021] 1 227
- s. 161 — considered [2019] 1 31; [2019] 4 190
- s. 161(1) — considered [2019] 1 31; [2020] 6 2137
- referred to [2020] 1 109
- s. 161(6.2) [en. 1997, c. 25, s. 50(6)] — considered [2019] 3 55
- s. 161(7)(b)(ii) — considered [2021] 1 250
- s. 161(7)(b)(iii) — considered [2020] 6 2137
- s. 161(11) — referred to [2020] 1 109
- s. 161.1(3)(c)(v) [en. 2000, c. 19, s. 48] — referred to [2021] 1 227
- s. 161.4(1) [en. 2003, c. 15, s. 117(1)] — considered [2021] 1 227
- s. 162 — considered [2019] 4 190
- s. 162(1) — referred to [2020] 1 109; [2021] 1 2081
- s. 163 — considered [2019] 4 157
- referred to [2020] 6 2137
- s. 163(1) — considered [2020] 4 2193
- s. 163(2) — considered [2019] 2 2143, 2189; [2019] 4 2062, 2079
- 2146; [2019] 6 143, 2125; [2020] 1 2046
- 2143; [2020] 2 33, 2001; [2020] 3 2072
- [2020] 4 2001; [2020] 5 2062, 2095; [2020] 6 2109
- [2021] 1 2001, 2081, 2134
- referred to [2019] 1 65; [2019] 5 49; [2020] 1 211; [2020] 4 33
- 2067, 2193; [2021] 1 250
- s. 163(3) — considered [2019] 2 2143, 2189; [2019] 4 2079; [2019] 6 143
- 2125; [2020] 2 2001; [2020] 6 2109; [2021] 1 2001
- 2134
- referred to [2020] 4 2001, 2193
- s. 164 — considered [2020] 1 2001; [2020] 2 137; [2020] 3 171
- referred to [2019] 3 2047
- s. 164(1) — considered [2020] 1 2001; [2020] 2 137; [2021] 1 227
- referred to [2020] 1 82
- s. 164(1)(a)(i) — referred to [2020] 1 2001; [2021] 1 227
- s. 164(1)(a)(ii) — referred to [2020] 1 2001; [2021] 1 227
- s. 164(1)(a)(iii) — considered [2020] 1 2001; [2021] 1 227
- s. 164(1)(b) — considered [2020] 1 2001
- referred to [2021] 1 227
- s. 164(1.5) [en. 1994, c. 7, Sched. II, s. 136(1)] — considered
- [2019] 1 2328
- s. 164(1.5)(a) [en. 1994, c. 7, Sched. II, s. 136(1)] — considered
- [2019] 1 2328
- s. 164(2) — considered [2020] 2 137; [2020] 6 41
- s. 164(3) — considered [2020] 1 2001
- referred to [2021] 1 227
- s. 164(3)(d) — referred to [2021] 1 227
- s. 164(3.1) — considered [2020] 1 2001; [2021] 1 227

- s. 164(3.1)(b) — considered [2020] 1 2001
- s. 164(3.1)(c) — considered [2020] 1 2001
- s. 164(4.1) — referred to [2019] 3 2047
- s. 164(7) “overpayment” — considered [2021] 1 227
- s. 164(7) “overpayment” (b) — considered [2020] 1 2001; [2021] 1 227
- s. 165 — considered [2019] 4 2091
- referred to [2019] 3 2047; [2019] 6 153
- s. 165(1) — considered [2019] 4 2091; [2020] 4 25
- s. 165(1)(a)(ii) — considered [2020] 6 2129
- s. 165(1.1) [en. 1994, c. 7, Sched. II, s. 138(1)] — considered [2019] 3 2047
- s. 165(1.1)(a) [en. 1994, c. 7, Sched. II, s. 138(1)] — considered [2019] 3 2047
- s. 165(1.1)(d) [en. 1994, c. 7, Sched. II, s. 138(1)] — considered [2019] 3 2047
- s. 165(1.2) [en. 1994, c. 7, Sched. II, s. 138(1)] — considered [2020] 1 2001; [2021] 1 227
- referred to [2019] 2 155
- s. 165(1.11) [en. 1995, c. 21, s. 70] — considered [2019] 2 2001
- s. 165(1.15) [en. 1998, c. 19, s. 192(3)] — referred to [2019] 3 2047
- s. 165(3) — referred to [2019] 3 2047; [2019] 4 71
- s. 166 — considered [2021] 1 127
- s. 166.1(7) [en. 1994, c. 7, Sched. II, s. 139] — considered [2019] 4 2091
- s. 167(1) — considered [2019] 3 2121
- referred to [2019] 5 49
- s. 167(5)(a) — referred to [2019] 5 49
- s. 168(1) — referred to [2019] 4 71
- s. 168(1)(b) — considered [2019] 4 71
- s. 168(1)(e) — considered [2019] 4 71
- s. 168(2) — referred to [2019] 4 71
- s. 168(4) — referred to [2019] 4 71
- s. 169 — considered [2020] 3 39
- referred to [2019] 2 155; [2019] 3 2047; [2019] 6 153, 196
[2020] 4 33
- s. 169(1) — considered [2019] 1 81; [2019] 4 2091
- referred to [2019] 3 2047; [2019] 5 49; [2021] 1 250
- s. 169(1)(a) — considered [2020] 4 25
- s. 169(1)(b) — considered [2019] 5 2001; [2020] 4 25
- s. 169(2) — considered [2019] 3 2047; [2021] 1 250
- s. 169(2)(a) — considered [2019] 3 2047
- s. 169(2)(d) — considered [2019] 3 2047
- s. 169(2.1) [en. 1995, c. 21, s. 71] — considered [2019] 2 2001
- s. 169(2.2) — considered [2020] 6 41
- s. 169(3) — considered [2020] 1 2001; [2021] 1 227
- referred to [2019] 1 2001; [2019] 3 2132; [2020] 5 1; [2021] 1 2184
- s. 171 — referred to [2019] 3 2047; [2019] 6 153
- s. 171(1) — considered [2019] 3 2047; [2020] 5 1
- referred to [2019] 2 2219; [2021] 1 227
- s. 171(1)(b) — referred to [2019] 3 2132; [2020] 5 1

s. 171(4) — referred to	[2019] 3 2047
s. 172(3) — referred to	[2020] 6 1
s. 172(3)(a) — considered	[2020] 6 9
s. 172(3)(a.1) — referred to	[2019] 4 71
s. 174(4.1) — referred to	[2019] 3 2047
s. 180 — considered	[2020] 6 9
— referred to	[2020] 6 1
s. 181.2(3) — considered	[2019] 6 2096
s. 184 — considered	[2020] 6 185
s. 184(2) — considered	[2020] 2 2184; [2020] 6 185
s. 184(3) — considered	[2020] 6 185, 2013
— referred to	[2020] 2 2184
s. 184(4) — considered	[2020] 6 185, 2013
s. 186(4) — considered	[2019] 3 134
s. 188.2(2)(a) [en. 2005, c. 19, s. 44(1)] — referred to	[2019] 4 71
s. 191.2(1)(b) — referred to	[2019] 3 2047
s. 204.1(1) — considered	[2020] 1 2070
s. 204.1(2) — considered	[2020] 1 2070
s. 204.1(2.1) — considered	[2019] 2 105, 2219; [2020] 1 2070
— referred to	[2020] 1 109
s. 204.1(4) — considered	[2019] 2 105, 2219; [2020] 1 109, 2070
	[2021] 1 34
s. 204.1(4)(a) — considered	[2020] 1 2070
s. 204.1(4)(b) — considered	[2020] 1 2070
s. 204.2(1.1) — referred to	[2020] 1 109
s. 204.2(1.1)(b) — considered	[2020] 1 2070
s. 204.3 — referred to	[2020] 1 109
s. 204.3(1) — considered	[2019] 2 2219
— referred to	[2020] 1 109
s. 204.3(1)(a) — considered	[2019] 2 2219
s. 204.3(2) — referred to	[2020] 1 109
s. 207.01 [en. 2008, c. 28, s. 31] — considered	[2020] 4 122
s. 207.01(1) “advantage” (b) [en. 2008, c. 28, s. 31] — considered	[2020] 4 122
	[2019] 5 2043; [2020] 4 122
s. 207.01(1) “advantage” (b)(i) [en. 2008, c. 28, s. 31] — considered	[2019] 5 2043
s. 207.01(1) “advantage” (b)(i)(A) [en. 2008, c. 28, s. 31] — considered	[2019] 5 2043
s. 207.01(1) “advantage” (b)(i)(B) [en. 2008, c. 28, s. 31] — considered	[2019] 5 2043
s. 207.01(1) “advantage” [am. 2009, c. 2, s. 68(2)] — referred to	[2019] 5 2043
s. 207.01(1) “advantage” [en. 2008, c. 28, s. 31] — considered	[2019] 5 2043; [2020] 4 122
s. 207.01(1) “excess TFSA amount” [en. 2008, c. 28, s. 31] — considered	[2020] 6 2129
s. 207.01(1) “non-qualified investment” [en. 2008, c. 28, s. 31] — unconstitutional	[2019] 5 2043

- s. 207.01(1) “qualified investment” [en. 2008, c. 28, s. 31] — referred to . . . **[2019] 5** 2043
- s. 207.01(1) “TFSA dollar limit” [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129
- s. 207.01(1) “unused TFSA contribution room” [am. 2010, c. 25, s. 57(5)] — considered **[2020] 4** 122
- s. 207.01(1) “unused TFSA contribution room” [en. 2008, c. 28, s. 31] — considered **[2020] 4** 122
- s. 207.01(5) [en. 2008, c. 28, s. 31] — considered **[2019] 5** 2043
- s. 207.02 [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129
- referred to **[2021] 1** 34
- s. 207.05 [en. 2008, c. 28, s. 31] — considered **[2019] 5** 2043; **[2020] 4** 122
- referred to **[2019] 5** 2043
- s. 207.05(1) [en. 2008, c. 28, s. 31] — considered **[2019] 5** 2043; **[2020] 4** 122
- s. 207.05(1)-207.05(3) [en. 2008, c. 28, s. 31] — referred to **[2019] 5** 2043
- s. 207.05(2) [en. 2008, c. 28, s. 31] — considered **[2019] 5** 2043; **[2020] 4** 122
- s. 207.05(3) [en. 2008, c. 28, s. 31] — considered **[2019] 5** 2043
- s. 207.06(1) [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129; **[2021] 1** 34
- s. 207.06(1)(a) [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129
- s. 207.06(2) [en. 2008, c. 28, s. 31] — referred to **[2020] 4** 122
- s. 207.07(1)(a) [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129
- s. 207.07(1)(b) [en. 2008, c. 28, s. 31] — considered **[2020] 6** 2129
- s. 211.91 [en. 1997, c. 25, s. 62] — considered **[2019] 3** 55
- s. 211.91(1) [en. 1997, c. 25, s. 62] — considered **[2019] 3** 55
- s. 211.91(1)A [en. 1997, c. 25, s. 62] — considered **[2019] 3** 55
- s. 212(1) — considered **[2019] 3** 2095
- s. 212(1)(a) — considered **[2019] 3** 2095
- s. 212(1)(i) — considered **[2019] 3** 2095
- s. 212.1 — considered **[2019] 3** 1
- referred to **[2019] 3** 134
- s. 215(1) — considered **[2019] 3** 2095
- s. 219(1) — referred to **[2019] 3** 2177
- s. 220(2.01) [en. 1998, c. 19, s. 221(1)] — considered **[2021] 1** 19
- referred to **[2020] 1** 109
- s. 220(3) — considered **[2020] 1** 171
- s. 220(3.1) [en. 1994, c. 7, Sched. II, s. 181(1)] — considered **[2019] 1** 81; **[2019] 2** 1; **[2019] 4** 148, 190
214; **[2019] 5** 121; **[2019] 6** 187; **[2020] 1** 109
211; **[2020] 2** 33; **[2020] 3** 1, 12
39; **[2020] 4** 33, 113; **[2020] 5** 14
123; **[2021] 1** 250
- referred to **[2019] 1** 65; **[2019] 2** 105, 2219; **[2019] 5** 49
[2020] 1 20, 2001; **[2020] 2** 137; **[2020] 3** 2072
[2020] 5 2095; **[2021] 1** 2051

s. 220(3.4) [en. 1994, c. 7, Sched. II, s. 181(1)] — referred to	[2020] 1 2001
s. 221(1)(d) — considered	[2019] 4 31
s. 221(3) — considered	[2020] 2 137
s. 221.2 [en. 1994, c. 7, Sched. VIII, s. 128] — considered	[2020] 1 82
s. 221.2(2) [en. 2006, c. 4, s. 165(1)] — considered	[2020] 1 82
s. 222 — considered	[2020] 6 41
s. 222(1) — considered	[2020] 2 137
s. 222(1) “action” — considered	[2020] 6 41
s. 222(3) — considered	[2020] 6 41
s. 222(4) — considered	[2020] 2 137; [2020] 6 41
s. 222(4)(a)(ii) — considered	[2020] 6 41
s. 222(4)(b) — considered	[2020] 6 41
s. 222(4)-222(10) — referred to	[2020] 6 41
s. 222(5) — considered	[2020] 2 137; [2020] 6 41
s. 222(5)(a) — considered	[2020] 6 41
s. 222(5)(b) — considered	[2020] 6 41
s. 222(5)(c) — considered	[2020] 6 41
s. 222(6) — considered	[2020] 6 41
s. 222(6)(a) — considered	[2020] 6 41
s. 222(6)(b) — considered	[2020] 6 41
s. 222(6)(c) — considered	[2020] 6 41
s. 222(7) — referred to	[2020] 6 41
s. 222(8) — considered	[2020] 6 41
s. 222(8)(a) — considered	[2020] 6 41
s. 222(8)(a)-222(8)(d) — referred to	[2020] 6 41
s. 223 — considered	[2019] 5 2001; [2021] 1 127
— referred to	[2020] 2 1
s. 223(2) — considered	[2020] 4 158
s. 223(3) — considered	[2020] 4 158
— referred to	[2020] 2 1; [2020] 3 2041
s. 223(5) — considered	[2020] 4 158
s. 223(6) — considered	[2020] 4 158
s. 223(7) — referred to	[2019] 3 2047
s. 223(11.1) [en. 1998, c. 19, s. 224(2)] — referred to	[2020] 4 158
s. 223.1(1) — referred to	[2019] 3 2047
s. 224(1) — referred to	[2019] 1 2311; [2020] 1 82; [2020] 2 1
s. 224(1.1) — referred to	[2020] 2 1
s. 224(1.3) “secured creditor” — considered	[2019] 2 171
s. 224(1.3) “security interest” — considered	[2019] 2 171; [2019] 4 221
s. 224(4) — referred to	[2019] 1 2311
s. 224.1 — considered	[2020] 2 137
s. 224.3(1) — referred to	[2020] 2 1
s. 225 — referred to	[2020] 2 1
s. 225(5) — referred to	[2020] 2 1
s. 225.1(1) — considered	[2020] 6 41
— referred to	[2020] 2 1
s. 225.1(1)(a) — referred to	[2020] 2 1
s. 225.1(1)(a)-225.1(1)(g) — referred to	[2020] 2 1; [2020] 6 41

- s. 225.1(2) — considered [2020] 6 41
- s. 225.1(2)-225.1(5) — referred to [2020] 6 41
- s. 225.1(3) — considered [2020] 6 41
- referred to [2019] 3 2047; [2020] 2 1
- s. 225.1(4) — considered [2020] 6 41
- s. 225.1(5) — referred to [2019] 3 2047
- s. 225.1(7) [en. 1994, c. 7, Sched. VIII, s. 131(3)] — referred to
- [2020] 3 151
- s. 225.2(2) — referred to [2020] 2 1
- s. 225.2(11) — referred to [2020] 2 1
- s. 227 — considered [2019] 1 13
- referred to [2020] 1 94; [2020] 6 2137
- s. 227(1) — referred to [2019] 2 171
- s. 227(4) — considered
- [2019] 1 13; [2019] 2 171; [2019] 4 221; [2020] 3 2041
- s. 227(4.1) [en. 1998, c. 19, s. 226(1)] — considered
- [2019] 1 13; [2019] 2 171; [2019] 4 221
- s. 227(7) — referred to [2019] 3 2095
- s. 227(10) — referred to [2020] 6 2137
- s. 227(10)(a) — considered [2021] 1 2051
- s. 227.1 — considered
- [2019] 4 2117; [2019] 5 2001; [2020] 3 2175; [2021] 1 127
- 2051
- referred to [2020] 5 2106; [2020] 6 2137; [2021] 1 2038
- s. 227.1(1) — considered
- [2019] 4 2117; [2019] 5 2001; [2020] 3 2041; [2021] 1 127
- 2051
- referred to [2020] 3 2175
- s. 227.1(2) — considered
- [2019] 4 2117; [2019] 5 2001; [2020] 3 2175; [2021] 1 127
- s. 227.1(2)(a) — considered [2019] 5 2001; [2021] 1 127
- s. 227.1(2)(c) — considered [2020] 3 2175
- s. 227.1(2)-227.1(5) — referred to [2019] 5 2001
- s. 227.1(2)-227.1(7) — referred to [2020] 3 2041
- s. 227.1(3) — considered
- [2019] 4 2117; [2019] 5 2001; [2020] 3 2041, 2175
- [2021] 1 2051
- s. 227.1(4) — considered
- [2019] 4 2117; [2019] 5 2001; [2021] 1 127, 2038
- s. 227.1(5) — considered [2019] 5 2001; [2021] 1 127
- s. 230 — considered [2020] 4 2086
- referred to [2019] 4 71; [2019] 5 2113; [2020] 3 151
- s. 230(1) — considered
- [2019] 4 2079; [2020] 4 2086; [2020] 5 2045, 2062
- [2020] 6 2109
- s. 230(2) — referred to [2019] 4 71
- s. 230(2)(a) — considered [2019] 4 71
- s. 230(3) — considered [2019] 4 71
- s. 230(6) — considered [2020] 4 2086

s. 231 — considered	[2020] 5 74
— referred to	[2019] 4 157
s. 231.1 — considered	[2019] 4 12, 123; [2020] 5 74
— referred to	[2019] 1 7; [2019] 4 31; [2019] 6 153; [2020] 2 87
	[2020] 3 151; [2020] 6 116
s. 231.1(1) — considered	[2019] 1 7; [2019] 4 31, 123; [2020] 3 151
— referred to	[2019] 4 157; [2020] 6 116
s. 231.1(1)(a) — considered	[2019] 4 123; [2020] 3 151; [2020] 5 74
s. 231.1(1)(b) — considered	[2020] 3 151
s. 231.1(1)(c) — considered	[2020] 3 151
s. 231.1(1)(d) — considered	[2020] 3 151
s. 231.1(2) — considered	[2020] 3 151
— referred to	[2019] 4 157
s. 231.1(3) — considered	[2020] 3 151
s. 231.2 — considered	[2019] 4 123; [2021] 1 19
— pursuant to	[2019] 4 31
— referred to	[2019] 6 153; [2020] 2 87; [2020] 3 151; [2020] 6 116
	[2021] 1 218
s. 231.2(1) — considered	[2019] 4 185; [2020] 1 226; [2020] 6 175
— referred to	[2019] 5 103; [2019] 6 153; [2020] 6 116
s. 231.2(1) [am. 2000, c. 30, s. 176] — considered	[2019] 4 31
s. 231.2(2) — considered	[2019] 4 31
s. 231.2(3) — considered	[2019] 4 31; [2021] 1 19
s. 231.2(3)(a) — considered	[2019] 4 31; [2021] 1 19
s. 231.2(3)(b) — considered	[2019] 4 31; [2021] 1 19
s. 231.2(3)(c) — considered	[2019] 4 31
— referred to	[2021] 1 19
s. 231.2(3)(d) — considered	[2019] 4 31
— referred to	[2021] 1 19
s. 231.2(6) [rep. & sub. 1996, c. 21, s. 58(1)] — considered	[2019] 4 31
s. 231.4 — referred to	[2020] 3 151
s. 231.4(2) — referred to	[2020] 3 151
s. 231.4(3) — referred to	[2020] 3 151
s. 231.4(5) — referred to	[2020] 3 151
s. 231.4(6) — referred to	[2020] 3 151
s. 231.6 — considered	[2019] 4 123; [2020] 5 61
s. 231.6(1) “foreign-based information or document” — considered	
	[2020] 5 61
s. 231.6(2) — considered	[2020] 5 61
s. 231.6(4) — considered	[2020] 5 61
s. 231.6(5) — considered	[2020] 5 61
s. 231.6(6) — considered	[2020] 5 61
s. 231.6(8) — considered	[2020] 5 61
s. 231.7 [en. 2001, c. 17, s. 183] — considered	[2019] 4 12; [2020] 5 74
— referred to	[2019] 4 123; [2019] 5 103; [2020] 1 20; [2020] 2 87
	[2020] 3 151
s. 231.7(1) — considered	[2019] 4 123; [2020] 5 74
s. 231.7(1) [en. 2001, c. 17, s. 183] — considered	[2020] 2 87
— referred to	[2020] 3 151

s. 231.7(1)(a) — considered	[2020] 5 74
s. 231.7(1)(b) — considered	[2019] 4 123
s. 231.7(3) [en. 2001, c. 17, s. 183] — referred to	[2020] 2 87
s. 231.7(4) — considered	[2020] 5 74
s. 231.7(5) [en. 2001, c. 17, s. 183] — referred to	[2019] 3 2047
s. 232(5) — referred to	[2019] 3 2047
s. 232(14) — referred to	[2019] 3 2047
s. 237.1 — considered	[2020] 2 2069; [2020] 5 2010
s. 237.1(1) “promoter” — considered	[2020] 2 2069
s. 237.1(1) “tax shelter” — considered	[2020] 5 2010
s. 237.1(1) “tax shelter” (b) — considered	[2020] 2 2069
s. 237.1(4) — referred to	[2020] 6 116
s. 237.1(6) — considered	[2020] 2 2069; [2020] 5 2010
s. 238 — referred to	[2020] 5 74
s. 238(1) — considered	[2020] 1 226; [2020] 4 152
— referred to	[2021] 1 218
s. 238(2) — considered	[2019] 4 31
s. 239 — considered	[2019] 5 89; [2019] 6 1; [2020] 3 225
— referred to	[2019] 4 157
s. 239(1) — considered	[2019] 5 89; [2019] 6 1
s. 239(1)(a) — considered	[2019] 5 89; [2019] 6 1; [2020] 1 143; [2020] 3 225
— pursuant to	[2019] 4 24; [2020] 1 182
— referred to	[2020] 1 182; [2020] 6 116
s. 239(1)(a)-239(1)(e) — referred to	[2019] 5 89
s. 239(1)(b) — referred to	[2019] 5 89
s. 239(1)(d) — considered	[2019] 2 8; [2019] 4 157; [2019] 6 97; [2020] 1 143
— pursuant to	[2020] 3 225
— referred to	[2019] 4 24
s. 239(1)(e) — considered	[2019] 5 89; [2020] 6 116
s. 239(1)(f) — considered	[2019] 5 89
— referred to	[2020] 1 143
s. 239(1)(g) — considered	[2019] 5 89
— referred to	[2020] 1 143
s. 239(1.1) [en. 1998, c. 19, s. 235(1)] — considered	[2019] 6 1
s. 239(1.1)(a) [en. 1998, c. 19, s. 235(1)] — considered	[2019] 2 8
s. 239(2.2) — referred to	[2019] 6 166
s. 241 — considered	[2019] 6 196; [2020] 2 59; [2021] 1 250
— referred to	[2019] 6 166; [2020] 2 2049; [2020] 6 9
s. 241(1) — considered	[2020] 2 59; [2020] 6 9
s. 241(2) — considered	[2020] 2 59
s. 241(3) — considered	[2019] 6 196; [2020] 2 59; [2020] 6 9
s. 241(3.2) [en. 1998, c. 19, s. 65] — considered	[2020] 6 9
s. 241(4)(a) — considered	[2020] 2 59
s. 241(4)(b) — considered	[2020] 2 59
s. 241(5) — considered	[2020] 2 59
s. 241(10) “renseignement confidentiel” — considered	[2020] 2 59

- | | |
|---|---|
| s. 241(10) “taxpayer information” — considered | [2020] 2 59; [2020] 6 9 |
| s. 244 — referred to | [2019] 3 2047 |
| s. 244(20) — considered | [2019] 3 2047 |
| s. 245 — considered | [2019] 2 33, 2001; [2019] 3 1, 134
[2019] 4 2001; [2019] 5 2183; [2020] 1 1; [2020] 2 2049
[2020] 5 2119; [2020] 6 185, 2013; [2021] 1 153
181 |
| — referred to | [2019] 1 31, 2001; [2019] 5 1, 2074
[2019] 6 196; [2020] 1 26; [2020] 5 133; [2021] 1 208 |
| s. 245(1) “avantage fiscal” — considered | [2019] 2 33; [2020] 6 2013 |
| s. 245(1) “tax benefit” — considered | [2019] 1 2001; [2019] 2 33; [2019] 4 2001; [2019] 5 2074
[2020] 5 2119; [2020] 6 2013 |
| — referred to | [2021] 1 153 |
| s. 245(1) “tax consequences” — considered | [2020] 6 2013 |
| s. 245(2) — considered | [2019] 1 31; [2020] 1 1; [2020] 6 2013 |
| — referred to | [2019] 2 33; [2020] 1 26; [2021] 1 153 |
| s. 245(3) — considered | [2019] 3 1; [2019] 4 2001; [2020] 1 26; [2020] 5 2119
[2020] 6 185, 2013 |
| — referred to | [2019] 1 2001 |
| s. 245(3) “avoidance transaction” — considered | [2019] 2 2001; [2021] 1 153 |
| s. 245(3)(a) — considered | [2020] 1 26 |
| s. 245(3)(b) — considered | [2020] 1 26 |
| s. 245(4) — considered | [2019] 4 2001; [2020] 4 122; [2020] 5 193; [2020] 6 185
2013 |
| — referred to | [2019] 2 33; [2019] 3 1, 134; [2021] 1 153 |
| s. 245(4)(a) — considered | [2020] 5 2119 |
| s. 245(5) — considered | [2019] 1 31; [2019] 2 33 |
| — referred to | [2019] 3 134 |
| s. 245(5)(a) — considered | [2020] 5 2119 |
| s. 246(1) — considered | [2019] 6 2040; [2021] 1 1 |
| s. 246(1)(a) — considered | [2019] 6 2040; [2021] 1 1 |
| s. 247 — referred to | [2020] 3 151; [2021] 1 64, 2081 |
| s. 247(1) — considered | [2020] 5 61 |
| s. 247(1) “tax benefit” — considered | [2019] 1 2001 |
| s. 247(1) “transaction” — referred to | [2019] 1 2001 |
| s. 247(2) — considered | [2020] 3 2105; [2021] 1 64 |
| s. 247(2) [en. 1998, c. 19, s. 238(1)] — considered | [2019] 1 2001 |
| s. 247(2)(a) — considered | [2019] 1 2001; [2021] 1 64, 2081 |
| s. 247(2)(a)-247(2)(d) — referred to | [2019] 1 2001 |
| s. 247(2)(b) — considered | [2019] 1 2001; [2021] 1 64, 2081 |
| s. 247(2)(b)(i) — considered | [2019] 1 2001; [2021] 1 64 |
| s. 247(2)(b)(ii) — considered | [2019] 1 2001 |
| — referred to | [2021] 1 64 |
| s. 247(2)(c) — considered | [2019] 1 2001; [2021] 1 64, 2081 |
| s. 247(2)(d) — considered | [2019] 1 2001; [2021] 1 64, 2081 |

- s. 247(3) — considered [2021] 1 2081
- s. 248(1) “active business” — considered [2020] 4 2103, 2131
— referred to [2020] 2 2145
- s. 248(1) “activités de recherche scientifique et de développement expérimental” — considered [2020] 2 2212
- s. 248(1) “adjusted cost base” — considered . . . [2020] 4 2103; [2020] 6 2013
- s. 248(1) “annuity” — considered [2020] 4 67
- s. 248(1) “assessment” — referred to [2021] 1 227
- s. 248(1) “bien protégé par traité” — considered [2020] 5 193
- s. 248(1) “business” — considered
. [2019] 2 8; [2019] 4 2062; [2020] 2 2001; [2020] 4 1
2001, 2131; [2021] 1 2134
- s. 248(1) “Canadian field processing” — considered [2020] 3 2001
- s. 248(1) “Canadian field processing” (e) — considered [2020] 3 2001
- s. 248(1) “capital loss” — considered [2020] 4 2103
- s. 248(1) “conséquence fiscale future” (b)(v) — considered [2019] 3 55
- s. 248(1) “cost amount” — considered [2019] 5 2118
- s. 248(1) “cost amount” (d.1) — considered [2019] 5 2118
- s. 248(1) “disposition” — considered [2019] 4 221
- s. 248(1) “disposition” (b)(i) — referred to [2021] 1 181
- s. 248(1) “employee” — considered [2021] 1 2164
- s. 248(1) “employee benefit plan” — considered [2020] 6 2174
- s. 248(1) “employee benefit plan” (a)-(e) — referred to [2020] 6 2174
- s. 248(1) “entreprise exploitée activement” — considered [2020] 6 2085
- s. 248(1) “foreign retirement arrangement” — considered [2019] 4 2157
- s. 248(1) “insurance corporation” — referred to [2019] 4 2038
- s. 248(1) “inventory” — referred to [2019] 2 2001
- s. 248(1) “office” — considered [2021] 1 2164
- s. 248(1) “person” — considered [2020] 4 152
- s. 248(1) “property” — considered [2019] 3 2167; [2019] 6 2059
— referred to [2019] 3 2095
- s. 248(1) “property” (d) — considered [2019] 3 2167
- s. 248(1) “régime de pension agréé” — referred to [2020] 1 131
- s. 248(1) “registered charity” — considered [2019] 4 71; [2020] 6 1
- s. 248(1) “registered pension plan” — considered
. [2020] 1 131; [2020] 3 2059
- s. 248(1) “retiring allowance” — considered [2019] 2 155
- s. 248(1) “scientific research and experimental development” — considered
. [2020] 3 2001; [2020] 5 2001; [2020] 6 2001
- s. 248(1) “scientific research and experimental development” (c) — considered
. [2019] 5 2224; [2019] 6 2009; [2020] 5 2001
- s. 248(1) “scientific research and experimental development” (d) — considered
. [2019] 5 2224; [2019] 6 2009; [2020] 5 2001
- s. 248(1) “scientific research and experimental development” (f) — considered
. [2019] 5 2224
- s. 248(1) “scientific research and experimental development” (i) — considered
. [2019] 5 2224; [2019] 6 2009; [2020] 5 2001
- s. 248(1) “small business corporation” — considered
. [2019] 3 2121; [2020] 4 2103

s. 248(1) “specified future tax consequence” — considered	[2019] 3 55
s. 248(1) “specified future tax consequence” (b)(v) — considered	[2019] 3 55
s. 248(1) “superannuation or pension benefit” — considered . . .	[2019] 4 2157
s. 248(1) “tax treaty” — considered	[2020] 3 214
s. 248(1) “taxable Canadian property” — considered	[2020] 5 193
— referred to	[2019] 3 2095, 2177; [2019] 5 2183
s. 248(1) “taxpayer” — considered	[2020] 3 2105
— referred to	[2019] 1 2001; [2020] 5 40
s. 248(1) “treaty-protected property” — considered	[2020] 5 193
— referred to	[2019] 3 2177
s. 248(2) — considered	[2021] 1 227
s. 248(10) — considered	[2019] 1 2001; [2019] 2 2001; [2020] 4 122; [2020] 5 2119
— referred to	[2019] 5 2043
s. 249(1) “taxation year” — considered	[2019] 5 2001
s. 249(1.1) [en. 2013, c. 34, s. 359(1)] — referred to	[2019] 5 2001
s. 249(2) — referred to	[2019] 5 2001
s. 249.1 [en. 1996, c. 21, s. 61] — referred to	[2019] 2 155
s. 250(3) — referred to	[2019] 2 2183
s. 250(4) — considered	[2020] 3 214
s. 250(5) — considered	[2021] 1 95
— referred to	[2019] 2 2183
s. 251 — referred to	[2019] 4 2001; [2019] 5 2043
s. 251(1) — referred to	[2020] 2 2024
s. 251(1)(a) — considered	[2020] 2 2024; [2020] 3 2105
— referred to	[2019] 6 2174
s. 251(1)(b) — considered	[2020] 3 2105
s. 251(1)(c) — considered	[2020] 2 2024; [2020] 4 122
s. 251(2) — considered	[2020] 2 2024
— referred to	[2019] 5 2113
s. 251(2) “related persons” — considered	[2019] 5 2043
— referred to	[2020] 4 122
s. 251(2)(b)(i) — referred to	[2020] 2 2024
s. 251(5) — referred to	[2020] 5 2119
s. 251(5)(b) — considered	[2019] 4 2001
— referred to	[2019] 6 196
s. 251.2 [en. 2013, c. 40, s. 92(1)] — referred to	[2020] 5 2119
s. 256 — considered	[2019] 4 2001; [2020] 1 1
— referred to	[2020] 4 2131
s. 256(1)(b) — considered	[2020] 1 2035
s. 256(1.2)(c) — considered	[2020] 5 2119
s. 256(2) — referred to	[2020] 1 2084
s. 256(2.1) — considered	[2019] 6 2096; [2020] 1 2084
s. 256(5.1) — considered	[2019] 4 2001
— referred to	[2020] 5 2119
s. 256(7) — considered	[2019] 4 2001; [2020] 1 1
— referred to	[2020] 5 2119
s. 256(7)(a) — referred to	[2020] 5 2119

- s. 256(7)(b) — considered [2020] 1 1; [2020] 5 2119
- s. 256(7)(b)(iii) — considered [2020] 1 1
- s. 256(7)(b)(iii)(A) — considered [2020] 1 1
- s. 256(7)(b)(iii)(B) — considered [2020] 1 1
- s. 256(7)(b)(iii)(C) — considered [2020] 1 1
- s. 256(7)(c.1) [en. 2013, c. 34, s. 364(4)] — considered [2020] 2 2049
- s. 256(8) — considered [2019] 4 2001; [2020] 5 2119
- referred to [2019] 6 196
- s. 256.1 [en. 2013, c. 40, s. 94(1)] — considered [2019] 4 2001
- referred to [2020] 5 2119
- s. 261 — considered [2019] 5 2074
- s. 261(2) — referred to [2019] 5 2074
- Income Tax Act, R.S.M. 1988, c. 110**
- Generally — referred to [2021] 1 250
- Income Tax Act, R.S.O. 1990, c. 1.2**
- Generally — referred to [2021] 1 2051
- Income Tax Act, S.C. 1948, c. 52**
- s. 12(1)(a) — considered [2019] 5 2118
- s. 27(1)(e) — considered [2020] 5 2119
- s. 27(1)(e)(iii) [rep. & sub. 1958, c. 32, s. 12(1)] — considered
- [2020] 5 2119
- s. 27(5) [en. 1958, c. 32, s. 12(2)] — considered [2020] 5 2119
- s. 27(5)(a) [en. 1963, c. 21, s. 6(2)] — referred to [2020] 5 2119
- s. 27(5)(a) [rep. & sub. 1963, c. 21, s. 6(1)] — considered [2020] 5 2119
- s. 52(1) — referred to [2021] 1 227
- s. 108 — referred to [2020] 4 158
- Income Tax Act, S.C. 1970-71-72, c. 63**
- Generally — referred to [2020] 5 2119
- s. 12.2(1) [en. 1980-81-82-83, c. 140, s. 5(1)] — considered [2020] 6 2013
- s. 12.2(1)(a) [en. 1980-81-82-83, c. 140, s. 5(1)] — considered
- [2020] 6 2013
- s. 12.2(1)(c) [en. 1980-81-82-83, c. 140, s. 5(1)] — considered
- [2020] 6 2013
- s. 40(2)(a)(ii)(A) [en. 1988, c. 55, s. 21(2)] — referred to [2020] 5 2119
- s. 40(2)(a)(ii)(B) [en. 1988, c. 55, s. 21(2)] — referred to [2020] 5 2119
- s. 40(2)(a)(ii)(C) [en. 1988, c. 55, s. 21(2)] — referred to [2020] 5 2119
- s. 40(2)(e)(i) [en. 1988, c. 55, s. 21(3)] — referred to [2020] 5 2119
- s. 40(2)(e)(ii) [en. 1988, c. 55, s. 21(3)] — referred to [2020] 5 2119
- s. 40(2)(h) [rep. & sub. 1988, c. 55, s. 21(4)] — referred to [2020] 5 2119
- s. 44(7)(b) [rep. & sub. 1988, c. 55, s. 24(1)] — referred to [2020] 5 2119
- s. 69(6)(c) [rep. & sub. 1988, c. 55, s. 48(1)] — referred to [2020] 5 2119
- s. 69(7)(c) [rep. & sub. 1988, c. 55, s. 48(2)] — referred to [2020] 5 2119
- s. 87(2)(kk) [rep. & sub. 1988, c. 55, s. 60(12)] — referred to
- [2020] 5 2119
- s. 89(1)(b) “capital dividend account” (iv) [re. & sub. 1986, c. 6, s. 48(1)] —
- considered [2020] 6 2013
- s. 89(1)(b) “capital dividend account” (iv)(A) [rep. & sub. 1980-81-82-83, c.
- 140, s. 54(2)] — considered [2020] 6 2013

s. 89(1)(b) “capital dividend account” (iv)(B) [rep. & sub. 1977, c. 1 s. 44(2)] — considered	[2020] 6 2013
s. 89(1)(b) “capital dividend account” (iv)(B) [rep. & sub. 1980-81-82-83, c. 140, s. 54(2)] — considered	[2020] 6 2013
s. 89(1)(b.2) “life insurance capital dividend account” (i)(B) [en. 1980-81-82-83, c. 140, s. 54(3)] — considered	[2020] 6 2013
s. 89(1)(b.2) “life insurance capital dividend account” [en. 1980-81-82-83, c. 140, s. 54(3)] — considered	[2020] 6 2013
s. 89(1)(f) [rep. & sub. 1988, c. 55, s. 62(4)] — referred to . . .	[2020] 5 2119
s. 95(1)(a) “controlled foreign affiliate” [rep. & sub. 1988, c. 55, s. 65(1)] — referred to	[2020] 5 2119
s. 97(2) [am. 1980-81-82-83, c. 140, s. 58(1)] — considered . . .	[2020] 5 133
s. 97(2)(b)(i) — considered	[2019] 2 2109
s. 97(2)(b)(i) [rep. & sub. 1980-81-82-83, c. 140, s. 58(1)] — considered	[2020] 5 133
s. 97(2)(b)(ii) — considered	[2019] 2 2109
s. 97(2)(b)(ii) [rep. & sub. 1980-81-82-83, c. 140, s. 58(1)] — considered	[2020] 5 133
s. 111(1)(a) [en. 1984, c. 1, s. 54(1)] — referred to	[2020] 5 2119
s. 111(5) [rep. & sub. 1987, c. 46, s. 40(2)] — referred to	[2020] 5 2119
s. 148(1) [am. 1977, c. 1, s. 74(1)] — considered	[2020] 6 2013
s. 148(1) [rep. & sub. 1980-81-82-83, c. 140, s. 102(1)] — considered	[2020] 6 2013
s. 148(1)(a) — considered	[2020] 6 2013
s. 148(9) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (i) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (ii) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (iii) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (iv) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (ix) [en. 1980-81-82-83, c. 140, s. 102(9)] — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (v) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (vi) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (vii) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” (viii) — considered	[2020] 6 2013
s. 148(9)(a) “adjusted cost basis” [rep. & sub. 1977, c. 1, s. 74(4)] — considered	[2020] 6 2013
s. 148(9)(e.2) “proceeds of the disposition” [rep. & sub. 1977, c. 1, s. 74(6)] — referred to	[2020] 6 2013
s. 186(1) [rep. & sub. 1988, c. 55, s. 151(1)] — referred to . . .	[2020] 5 2119
s. 231(1) — considered	[2020] 3 151
s. 231(1)(c) — considered	[2020] 3 151
s. 231(3) — referred to	[2021] 1 19
s. 248(1) “term preferred share” (b) [rep. & sub. 1988, c. 55, s. 188(8)] — referred to	[2020] 5 2119
s. 256(1)(a)-256(1)(e) [rep. & sub. 1988, c. 55, s. 192(1)] — referred to	[2020] 5 2119
s. 256(1.2)(c) [en. 1988, c. 55, s. 192(1)] — referred to	[2020] 5 2119
s. 256(5.1) [en. 1988, c. 55, s. 192(3)] — referred to	[2020] 5 2119

- s. 256(6) [rep. & sub. 1988, c. 55, s. 192(4)] — referred to . . . [2020] 5 2119
- Income Tax Act**, 1969, c. 73
- Generally — referred to . . . [2019] 2 2001
- Income Tax Act, a related Act, the Canada Pension Plan and the Unemployment Insurance Act, 1971, Act to amend the**, S.C. 1987, c. 46
- Generally — referred to . . . [2019] 1 2001
- Income Tax Act, the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 and certain related Acts, Act to amend the**, S.C. 1988, c. 55
- Generally — referred to . . . [2020] 5 2119
- Income Tax Act, 2000**, S.S. 2000, c. I-2.01
- Generally — referred to . . . [2020] 3 49
- Income Tax Amendments Act, 1997**, S.C. 1998, c. 19
- Generally — referred to . . . [2020] 6 97
- Income War Tax Act**, R.S.C. 1927, c. 97
- Generally — referred to . . . [2019] 2 50; [2019] 5 1
- s. 5(1)(p) [en. 1942, c. 28, s. 5(7)] — referred to . . . [2020] 5 2119
- s. 5(1)(p) [rep. & sub. 1943, c. 14, s. 5(1)] — referred to . . . [2020] 5 2119
- s. 5(1)(p) [rep. & sub. 1944, c. 43, s. 4(5)] — referred to . . . [2020] 5 2119
- s. 6(1)(i) — referred to . . . [2020] 5 2119
- s. 9 — considered . . . [2019] 2 50
- s. 30 — referred to . . . [2019] 5 1
- s. 56 — referred to . . . [2021] 1 227
- Income War Tax Act, 1917**, S.C. 1917, c. 28
- Generally — referred to . . . [2019] 4 31; [2020] 5 2119
- s. 3(1)(f) [en. 1919, c. 55, s. 2(2)] — referred to . . . [2020] 5 2119
- s. 10(4) [en. 1919, c. 55, s. 8(2)] — referred to . . . [2021] 1 227
- Insurance Act**, R.S.O. 1990, c. I.8
- Generally — referred to . . . [2019] 4 2038
- Insurance Act**, 1997, c. 310
- Generally — referred to . . . [2019] 2 2001
- Insurance Contracts Act**, R.S.N. 1990, c. I-12
- s. 21 — referred to . . . [2019] 4 221
- Intepretation Act**, 1966, c. 1
- Generally — referred to . . . [2019] 2 2001
- International Business Companies Act**, 1992, c. 77
- Generally — referred to . . . [2019] 2 2001
- International Financial Services Act**, L.R.O. 2002, c. 325
- Generally — referred to . . . [2019] 2 2001; [2020] 4 1
- s. 4(2) “international banking business” — considered . . . [2019] 2 2001; [2020] 4 1
- s. 4(2) “international banking business” (b) — considered . . . [2019] 2 2001
- s. 5(6) — considered . . . [2019] 2 2001
- s. 5(8A) — considered . . . [2019] 2 2001
- s. 47 — considered . . . [2019] 2 2001
- s. 105 — considered . . . [2019] 2 2001
- s. 114 — referred to . . . [2019] 2 2001

International Trusts Act, 1995, c. 245	
s. 2(1)(a) “beneficiary” (ii) — considered	[2019] 2 2001
Interpretation Act, R.S.C. 1985, c. I-21	
s. 12 — considered	[2019] 3 2095; [2020] 4 67
s. 14 — considered	[2020] 6 97
s. 17 — considered	[2020] 6 97
s. 34(2) — considered	[2020] 1 226
s. 37(1) “year” (a) “calendar year” — considered	[2019] 5 2001
s. 45(2) — considered	[2020] 6 2013
s. 45(3) — considered	[2020] 6 2013
Interpretation Act, 1995, S.S. 1995, c. I-11.2	
s. 10 — considered	[2019] 1 13
s. 11 — considered	[2019] 1 13
Land Title Act, R.S.B.C. 1996, c. 250	
Generally — referred to	[2020] 3 171
s. 20 — referred to	[2020] 3 171
s. 28 — referred to	[2020] 3 171
s. 231 — considered	[2020] 3 171
s. 231(2) — referred to	[2020] 3 171
Land Titles Act, R.S.A. 2000, c. L-4	
Generally — referred to	[2020] 1 2143
Law and Equity Act, R.S.B.C. 1996, c. 253	
s. 4 — referred to	[2020] 2 119
s. 15 — referred to	[2020] 3 171
s. 44 — referred to	[2020] 2 119
Law Society Act, R.S.O. 1990, c. L.8	
Generally — referred to	[2019] 4 2038; [2020] 6 97
s. 2 — referred to	[2019] 4 2038
s. 4.1 [en. 2006, c. 21, Sched. C, s. 7] — considered	[2019] 4 2038; [2020] 6 97
s. 4.2 [en. 2006, c. 21, Sched. C, s. 7] — considered	[2019] 4 2038; [2020] 6 97
s. 5(4) — considered	[2020] 6 97
s. 13 — considered	[2019] 4 2038
s. 26.1 [en. 2006, c. 21, Sched. C, s. 22] — considered	[2019] 4 2038
s. 26.2 [en. 2006, c. 21, Sched. C, s. 22] — considered	[2019] 4 2038
s. 26.3 [en. 2006, c. 21, Sched. C, s. 22] — considered	[2019] 4 2038
s. 49.20 [en. 1998, c. 21, s. 21] — considered	[2019] 4 2038
s. 49.20.1 [en. 2013, c. 17, s. 15] — considered	[2019] 4 2038
s. 61(a) — considered	[2020] 6 97
s. 61(b) — considered	[2020] 6 97
s. 62 — considered	[2019] 4 2038
Legislation Act, 2006, S.O. 2006, c. 21, Sched. F	
s. 64(1) — considered	[2020] 2 21
Limitation Act, R.S.B.C. 1979, c. 236	
Generally — referred to	[2020] 6 41
Limitation Act, R.S.B.C. 1996, c. 266	
Generally — referred to	[2019] 3 127; [2020] 2 137
s. 3(5) — referred to	[2019] 3 127

Limitation Act , S.B.C. 2012, c. 13	
Generally — referred to	[2020] 2 137
s. 30(3) — considered	[2019] 3 127
Limitation of Actions Act , R.S.S. 1978, c. L-15	
s. 3 — referred to	[2020] 3 49
Limitations Act , S.S. 2004, c. L-16.1	
s. 31 — referred to	[2020] 3 49
Limitations Act, 2002 , S.O. 2002, c. 24, Sched. B	
Generally — referred to	[2019] 6 116
Mechanics' Lien Act , R.S.S. 1978, c. M-7	
Generally — referred to	[2019] 1 13
s. 5 — referred to	[2019] 1 13
Mental Health Act , R.S.A. 2000, c. M-13	
Generally — referred to	[2019] 2 116
Mining Tax Act , R.S.O. 1990, c. M.15	
s. 1(1) "hedging" — referred to	[2019] 3 79
Ministry of Correctional Services Act , R.S.O. 1990, c. M.22	
s. 28 — considered	[2019] 5 67
s. 28.1 [en. 2000, c. 40, s. 8] — considered	[2019] 5 67
Mortgages Act , R.S.O. 1990, c. M.40	
Generally — referred to	[2019] 2 141
s. 27 — considered	[2019] 2 141
National Transportation Act , S.C. 1966-67, c. 69, s. 2	
Generally — referred to	[2020] 3 49; [2021] 1 139
Normes du travail, Loi sur les , RLRQ, c. N-1.1	
en général — referred to	[2019] 2 75
Nuclear Safety and Control Act , S.C. 1997, c. 9	
s. 30 — referred to	[2020] 3 151
s. 36 — referred to	[2020] 3 151
Official Languages Act , R.S.C. 1985, c. 31 (4th Supp.)	
Generally — referred to	[2019] 2 75
s. 2 — considered	[2019] 2 75
s. 2(c) — considered	[2019] 2 75
s. 14 — considered	[2019] 2 75
s. 15 — considered	[2019] 2 75
s. 15(1) — considered	[2019] 2 75
s. 15(2) — considered	[2019] 2 75
Offshore Banking Act , 1980, c. 325	
Generally — referred to	[2019] 2 2001; [2020] 4 1
s. 4 — considered	[2019] 2 2001
s. 4(1) — considered	[2019] 2 2001
s. 4(2) — considered	[2019] 2 2001
s. 67 — considered	[2019] 2 2001
Old Age Security Act , R.S.C. 1985, c. O-9	
Generally — referred to	[2019] 5 121; [2020] 1 2203; [2020] 2 151
s. 3 — considered	[2019] 5 121
s. 7 — considered	[2019] 5 121
s. 7(2) — considered	[2019] 5 121
s. 12(2) — considered	[2019] 5 121

s. 12(5) — considered	[2019] 5 121
s. 13 — considered	[2019] 5 121
s. 28 — referred to	[2020] 2 151
Ontario Energy Board Act, 1998 , S.O. 1998, c. 15, Sched. B	
s. 33(1)(a) — considered	[2020] 5 103
s. 33(2) — considered	[2020] 5 103
s. 33(4) — considered	[2020] 5 103
s. 78(3) — referred to	[2020] 5 103
s. 78(7) — considered	[2020] 5 103
Partnerships Act , R.S.O. 1980, c. 370	
Generally — referred to	[2019] 6 2142
Partnerships Act , R.S.O. 1990, c. P.5	
s. 2 — referred to	[2019] 2 155
Personal Property Security Act , R.S.O. 1990, c. P.10	
Generally — referred to	[2021] 1 271
s. 1(1) “account” — considered	[2021] 1 271
s. 1(1) “security interest” (a) — considered	[2021] 1 271
s. 2 — considered	[2021] 1 271
s. 4(1)(h) — considered	[2021] 1 271
Personal Property Security Act , S.N.S. 1995-96, c. 13	
Generally — referred to	[2019] 3 2167
Pest Control Products Act , S.C. 2002, c. 28	
Generally — referred to	[2021] 1 2081
Petroleum and Gas Revenue Tax Act , R.S.C. 1985, c. P-12	
Generally — referred to	[2019] 2 171
Practice of Law, Act for better regulating the , S.U.C. 1797, c. 13	
Generally — referred to	[2020] 6 97
Prisons and Reformatories Act , R.S.C. 1985, c. P-20	
s. 6 — referred to	[2019] 5 67
Privacy Act , R.S.C. 1985, c. P-21	
Generally — referred to	[2019] 2 2143
s. 3 “personal information” — considered	[2020] 2 59
s. 8 — considered	[2020] 2 59
s. 8(2)(a) — considered	[2020] 2 59
s. 8(2)(b) — considered	[2020] 2 59
s. 8(2)(m) — considered	[2020] 2 59
s. 8(2)(m)(i) — considered	[2020] 2 59
Privileges and Immunities (North Atlantic Treaty Organisation) Act , R.S.C. 1985, c. P-24	
Generally — referred to	[2019] 4 2105
s. 2 — considered	[2019] 4 2105
Sched., Article 1 — considered	[2019] 4 2105
Sched., Article 2 — considered	[2019] 4 2105
Sched., Article 17 — considered	[2019] 4 2105
Sched., Article 19 — considered	[2019] 4 2105
Provincial Sales Tax Act , R.S.S. 1978, c. P-34.1	
Generally — referred to	[2020] 3 49
Queen’s Bench Act, 1998 , S.S. 1998, c. Q-1.01	
s. 33 — considered	[2020] 4 142

s. 33(1)(b) — considered	[2020] 4 142
Railway Act , R.S.C. 1985, c. R-3	
Generally — referred to	[2021] 1 139
Railway Taxation Act , R.S.S. 1940, c. 52	
Generally — referred to	[2020] 3 49
Real Property Limitations Act , R.S.O. 1990, c. L.15	
a. 45 — considered	[2020] 6 41
s. 51(1) — considered	[2020] 6 41
Royal Canadian Mounted Police Act , R.S.C. 1985, c. R-10	
s. 45.65 [en. en. 2013, c. 18, s. 35] — referred to	[2020] 3 151
Santé et la sécurité du travail, Loi sur la , RLRQ, c. S-2.1	
en général — referred to	[2019] 2 75
Saskatchewan Farm Security Act , S.S. 1988-89, c. S-17.1	
s. 11(1)(a) — considered	[2020] 4 142
s. 27 — considered	[2020] 4 142
Securities Act , R.S.B.C. 1996, c. 418	
Generally — referred to	[2019] 4 12
s. 159 — considered	[2020] 6 41
s. 161(6)(d) — considered	[2020] 6 41
Securities Act , 1997, c. 318A	
Generally — referred to	[2019] 2 2001
Sociétés par actions, Loi sur les , RLRQ, c. S-31.1	
en général — referred to	[2019] 3 134
art. 68 — referred to	[2019] 3 134
art. 69 — referred to	[2019] 3 134
art. 70 — referred to	[2019] 3 134
Softwood Lumber Products Export Charge Act, 2006 , S.C. 2006, c. 13	
s. 96 — referred to	[2020] 6 2137
Statutory Powers Procedure Act , R.S.O. 1990, c. S.22	
s. 21.2(1) [en. 1994, c. 27, s. 56(36)] — referred to	[2020] 5 103
s. 25.1(1) [en. 1994, c. 27, s. 56(38)] — referred to	[2020] 5 103
Supreme Court Act , R.S.C. 1985, c. S-26	
s. 40(1) — referred to	[2019] 5 89
Tax Court of Canada Act , R.S.C. 1985, c. T-2	
Generally — referred to	[2020] 4 33
s. 12 — considered	[2019] 1 81, 2287, 2328; [2020] 3 39
— referred to	[2019] 2 2219; [2021] 1 250
s. 12(1) — considered	[2020] 6 80
— referred to	[2020] 5 123
s. 16.2 [en. R.S.C. 1985, c. 51 (4th Supp.), s. 5] — referred to	[2021] 1 2184
s. 18.1 [en. R.S.C. 1985, c. 51 (4th Supp.), s. 5] — considered	[2020] 5 2062
s. 18.11 [en. R.S.C. 1985, c. 51 (4th Supp.), s. 5] — referred to	[2021] 1 2184
s. 18.15 [en. R.S.C. 1985, c. 51 (4th Supp.), s. 5] — considered	[2019] 2 75
s. 18.29(1)(b) [en. R.S.C. 1985, c. 51 (4th Supp.), s. 5] — considered	[2019] 2 75

s. 18.3002 [en. 1990, c. 45, s. 61] — referred to	[2021] 1 2184
s. 19.2 [en. 2002, c. 8, s. 77] — referred to	[2020] 3 2072
Taxation Act, 2007 , 2007, c. 11, Sched. A	
s. 27(2) — referred to	[2020] 5 103
Technical Tax Amendments Act, 2012 , S.C. 2013, c. 34	
Generally — referred to	[2019] 4 2038; [2020] 6 2137
Trade Marks Act , R.S.C. 1970, c. T-10	
Generally — referred to	[2019] 4 2038
s. 9(1)(n) — referred to	[2019] 4 2038
Trademarks Act , R.S.C. 1985, c. T-13	
Generally — referred to	[2020] 6 97
s. 9(1)(n)(iii) — referred to	[2020] 6 97
Trustee Act , R.S.A. 2000, c. T-8	
s. 26 — considered	[2020] 5 159
Unemployment Insurance Act , R.S.C. 1985, c. U-1	
Generally — referred to	[2019] 2 171
Western Grain Transportation Act , R.S.C. 1985, c. W-8	
Generally — referred to	[2021] 1 139
Western Grain Transportation Act , S.C. 1980-81-82-83, c. 168	
Generally — referred to	[2020] 3 49
Workers' Compensation Act , R.S.N.B. 1973, c. W-13	
Generally — referred to	[2020] 5 2086
s. 38.11(2) [en. 1998, c. 4, s. 5] — considered	[2020] 5 2086
s. 38.11(3) [en. 1998, c. 4, s. 5] — considered	[2020] 5 2086
s. 38.11(7) [en. 1998, c. 4, s. 5] — considered	[2020] 5 2086

TREATIES CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Canada-Australia Income Tax Convention, 1980 , C.T.S. 1981/12; 235 U.N.T.S. 1334	
Article 18 — considered	[2019] 4 2157
Canada-Luxembourg Income Tax Convention, 1999	
Article 1 — referred to	[2019] 5 2183
Article 4 — referred to	[2019] 5 2183
Article 10 — referred to	[2019] 5 2183
Article 11 — referred to	[2019] 5 2183
Article 12 — referred to	[2019] 5 2183
Article 13 — referred to	[2019] 5 2183
Article 13 ¶ 1 — considered	[2019] 5 2183
Article 13 ¶ 1-4 — referred to	[2019] 5 2183
Article 13 ¶ 4 — considered	[2019] 5 2183
Article 13 ¶ 4(a) — considered	[2019] 5 2183
Article 13 ¶ 5 — considered	[2019] 5 2183
Canada-Netherlands Income Tax Convention, 1986	
Generally — referred to	[2019] 3 2177
Article 1 — referred to	[2019] 3 2177
Article 4 ¶ 1 — considered	[2019] 3 2177
Article 4 ¶ 3 — considered	[2019] 3 2177
Article 6 — referred to	[2019] 3 2177
Article 13 — referred to	[2019] 3 2177
Article 13 ¶ 1-Article 13 ¶ 4 — referred to	[2019] 3 2177
Article 13 ¶ 7 — considered	[2019] 3 2177
Charter of the United Nations, 1945 , C.T.S. 1945/7; 59 Stat. 1031; T.S. No. 993	
Article 57 — considered	[2019] 4 2105
Article 63 — considered	[2019] 4 2105
Convention between Canada and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income , C.T.S. 1987/23	
Generally — referred to	[2020] 3 214
Article 3 ¶ 1(a) “State” — considered	[2020] 3 214
Article 3 ¶ 1(d) “person” — considered	[2020] 3 214
Article 3 ¶ 1(i) “competent authority” — considered	[2020] 3 214
Article 4 ¶ 3 — referred to	[2020] 3 214
Article 13 — considered	[2020] 3 214
Convention between Canada and the United States of America with respect to taxes on income and on capital, 1980 , C.T.S. 1984/15.1	
Generally — referred to	[2020] 5 93
Article IV ¶ 6 — considered	[2020] 5 93
Article V — considered	[2020] 5 93
Article V ¶ 9 — considered	[2020] 5 93
Article V ¶ 9(a) — considered	[2020] 5 93

Article VII ¶ 1 — considered	[2020] 5 93
Convention between Canada and the United States of America with respect to taxes on income and on capital, 1997 , T.W.C. 1997/29	
Generally — referred to	[2020] 5 193
Convention Between the Government of Canada and the Government of The Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital , C.T.S. 2000/22, T.W.C. 1999/10	
Generally — referred to	[2020] 5 193
Article 1 — considered	[2020] 5 193
Article 4 — considered	[2020] 5 193
Article 4 ¶ 1 — considered	[2020] 5 193
Article 13 ¶ 4 — considered	[2020] 5 193
Article 13 ¶ 5 — considered	[2020] 5 193
Convention Between the Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland, 1978	
Generally — referred to	[2020] 3 2059
Article 27 ¶ 5 — considered	[2020] 3 2059
Convention on the Privileges and Immunities of the United Nations, 1946 , 1 U.N.T.S. 231	
Generally — referred to	[2019] 4 2105
International Covenant on Economic, Social and Cultural Rights, 1966 , C.T.S. 1976/46; 993 U.N.T.S. 3	
Article 22 — considered	[2019] 5 121
Article 25 — considered	[2019] 5 121
OECD Model Tax Convention on Income and Capital, 2010	
Article 18 — considered	[2019] 6 113
Article 19 — considered	[2019] 6 113
Universal Declaration of Human Rights, 1948 , G.A. Res. 217(III)A	
Generally — referred to	[2019] 5 121; [2019] 6 113
Vienna Convention on the Law of Treaties, 1969 , C.T.S. 1980/37; 1155 U.N.T.S. 331; (1969) 63 A.J.I.L. 875	
Generally — referred to	[2019] 6 113

RULES CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Alberta Rules of Court, Alta. Reg. 124/2010	
R. 4.31 — considered	[2020] 4 49
R. 4.33(2)(b) — considered	[2020] 4 49
R. 7.3 — considered	[2020] 5 159
R. 7.3(3)(b) — considered	[2020] 5 159
Alberta Rules of Court, Alta. Reg. 390/68	
R. 66(4) — referred to	[2020] 4 49
R. 244 — referred to	[2020] 4 49
R. 244.1 [en. Alta. Reg. 160/93] — referred to	[2020] 4 49
Bankruptcy and Insolvency General Rules, C.R.C. 1978, c. 368	
R. 128 — considered	[2019] 3 46
British Columbia Court of Appeal Criminal Appeal Rules, 1986, B.C. Reg. 145/86	
R. 5(5)-5(7) — referred to	[2020] 1 182
Competition Tribunal Rules, SOR/2008-141	
R. 77(1) — referred to	[2021] 1 139
R. 77(2) — referred to	[2021] 1 139
R. 77(3) — referred to	[2021] 1 139
Federal Courts Rules, SOR/98-106	
Generally — referred to	[2019] 1 65; [2019] 4 71; [2019] 6 187; [2020] 2 16 59, 137; [2020] 6 9; [2021] 1 139 2184
R. 31 — considered	[2019] 2 75
R. 52.4 [en. SOR/2010-176] — considered	[2020] 1 2127
R. 55 — referred to	[2019] 6 153; [2020] 6 175
R. 75(1) — considered	[2020] 5 74
R. 81(1) — considered	[2021] 1 2184
R. 81(2) — referred to	[2021] 1 2184
R. 93 — considered	[2019] 2 75
R. 100 — considered	[2020] 6 9
R. 119 — referred to	[2021] 1 250
R. 128 — pursuant to	[2020] 2 16
R. 139 — referred to	[2020] 2 87
R. 151 — referred to	[2019] 4 123
R. 170 — considered	[2020] 6 9
R. 215 — considered	[2020] 2 137
R. 221 — considered	[2019] 1 1
— referred to	[2020] 5 123
R. 221(1) — referred to	[2020] 5 123
R. 258(4) — considered	[2021] 1 139
R. 262(2) — considered	[2021] 1 139
R. 283 — considered	[2019] 2 75; [2020] 6 9

R. 299(1.1) [en. SOR/2006-219] — referred to	[2021] 1 139
R. 299(1.2) [en. SOR/2006-219] — referred to	[2021] 1 139
R. 299(3) — referred to	[2021] 1 139
R. 300-319 — referred to	[2019] 1 7
R. 302 — referred to	[2019] 6 153; [2020] 6 175
R. 303 — considered	[2020] 5 74
R. 303(1) — considered	[2020] 2 151
R. 303(2) — considered	[2019] 6 187
— pursuant to	[2020] 3 39
— referred to	[2021] 1 34
R. 307 — referred to	[2019] 6 153
R. 308 — referred to	[2019] 1 7
R. 312 — considered	[2019] 1 7
R. 314 — considered	[2019] 2 75
R. 315 — considered	[2020] 6 9
R. 317 — considered	[2019] 1 7; [2019] 4 71; [2020] 6 9
— referred to	[2019] 4 12
R. 317(1) — considered	[2020] 6 9
R. 318 — considered	[2019] 1 7; [2019] 4 71; [2020] 6 9
R. 318(3) — considered	[2020] 6 9
R. 318(4) — considered	[2020] 6 9
R. 322 — considered	[2021] 1 2184
R. 347 — considered	[2019] 2 75
R. 350 — considered	[2020] 6 9
R. 369 — considered	[2019] 5 103
— referred to	[2020] 2 87; [2021] 1 59
R. 399(2) — considered	[2019] 6 103
R. 399(2)(a) — considered	[2019] 6 103
R. 400 — pursuant to	[2021] 1 59
— referred to	[2019] 6 103; [2020] 5 173; [2021] 1 250
R. 400(1) — considered	[2020] 1 82; [2020] 2 16
— referred to	[2020] 2 137
R. 400(3)(k)(i) — referred to	[2019] 6 103
R. 415 — considered	[2020] 6 9
R. 419 — considered	[2020] 6 9
R. 459 — referred to	[2019] 6 103
R. 463 — considered	[2020] 6 9
R. 466 — considered	[2019] 5 103
R. 466(b) — referred to	[2019] 5 103
R. 467 — referred to	[2019] 5 103
R. 470 — referred to	[2019] 5 103
R. 472 — considered	[2019] 5 103
Queen’s Bench Rules, Sask. Q.B. Rules	
R. 212 — considered	[2020] 3 49
R. 222 — considered	[2020] 3 49
Queen’s Bench Rules, Sask. Q.B. Rules 2013	
Generally — referred to	[2020] 3 49; [2020] 4 142
Pt. 1 — referred to	[2019] 5 129
R. 1-3(1) — considered	[2020] 3 49

R. 1-3(2) — considered	[2020] 3 49
R. 1-3(4) — considered	[2020] 3 49
R. 4-7(1)(c) — considered	[2020] 3 49
R. 4-7(1)(d) — considered	[2020] 3 49
R. 4-7(1)(f) — considered	[2020] 3 49
R. 5-1 — considered	[2020] 3 49
R. 5-6 — considered	[2020] 3 49
R. 5-6(1)(b) — considered	[2020] 3 49
R. 5-6(2) — considered	[2020] 3 49
R. 5-6(2)(d) — considered	[2020] 3 49
R. 5-10(1) — considered	[2020] 3 49
R. 5-18 — considered	[2020] 3 49
R. 5-25 — considered	[2020] 3 49
R. 5-32 — considered	[2020] 3 49
R. 7-5 — referred to	[2019] 2 171
R. 7-9 — referred to	[2019] 5 129
R. 7-9(1) — considered	[2019] 5 129
R. 7-9(2)(b) — considered	[2019] 5 129
R. 7-9(2)(e) — considered	[2019] 5 129
Rules of Civil Procedure, R.R.O. 1990, Reg. 194	
Generally — referred to	[2019] 3 159
R. 4.01(1) ¶ 2 — referred to	[2021] 1 122
R. 20.01(1) — referred to	[2021] 1 122
R. 20.04(2)(a) — considered	[2020] 5 40
R. 21 — considered	[2020] 2 21
Supreme Court Civil Rules, B.C. Reg. 168/2009	
Generally — referred to	[2020] 3 171
R. 3-5 — referred to	[2020] 6 17
R. 9-5 — referred to	[2020] 6 17
R. 20-3(2) — referred to	[2020] 2 119
R. 21-7(5)(f) — referred to	[2020] 3 171
R. 21-7(9) — referred to	[2020] 3 171
Surrogate Rules, Alta. Reg. 130/95	
Sched. 1, Pt. 1, Table, s. 16 — considered	[2020] 5 159
Tax Court of Canada Rules (General Procedure), SOR/90-688	
Generally — referred to	[2019] 2 75; [2020] 1 2169; [2020] 3 151; [2021] 1 2134 2184
R. 4 — referred to	[2020] 3 2072
R. 7 — considered	[2020] 1 2169
— referred to	[2020] 5 148; [2021] 1 2184
R. 8 — referred to	[2020] 5 148
R. 9 — referred to	[2020] 3 2072
R. 19(3) — considered	[2021] 1 2184
R. 19(4) — considered	[2021] 1 2184
R. 53(1)(d) — considered	[2019] 4 2091
R. 53(3)(b) — considered	[2019] 4 2091
R. 58 — considered	[2019] 3 2047, 2167
— pursuant to	[2020] 4 67

— referred to	[2019] 1 31, 2311
R. 72 — considered	[2021] 1 2184
R. 89 — referred to	[2020] 5 148
R. 95 — pursuant to	[2020] 2 2049
R. 96 — considered	[2020] 1 2169
— referred to	[2020] 5 148
R. 100 — considered	[2019] 6 2096
R. 100(4) — considered	[2019] 6 2096
R. 101 — considered	[2019] 2 75
R. 102 — considered	[2019] 2 75
R. 102(5) — considered	[2019] 2 75
R. 105(2) — pursuant to	[2020] 2 2049
R. 107(3) — pursuant to	[2020] 2 2049
R. 110 — referred to	[2020] 2 2049
R. 123 — considered	[2019] 2 75
R. 133(1) — referred to	[2019] 1 2001
R. 135(2) — considered	[2019] 6 143
R. 145 — considered	[2020] 1 2169
— referred to	[2020] 5 148
R. 145(4) — considered	[2020] 1 2127
R. 145(5) — considered	[2020] 1 2127
R. 146(2) — considered	[2019] 6 143
R. 146(3) — referred to	[2019] 1 2001; [2019] 6 2142
R. 147(1) — referred to	[2019] 2 2189
R. 147(3) — referred to	[2020] 4 2131
R. 147(3)(j) — referred to	[2019] 2 2189
R. 172 — considered	[2021] 1 2184
R. 172(2) — referred to	[2021] 1 2184
R. 172(2)(a) — considered	[2021] 1 2184
Tax Court of Canada Rules (Informal Procedure), SOR/90-688	
Generally — referred to	[2019] 2 75

FORMS CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Alberta Rules of Court , Alta. Reg. 124/2010	
Form 37	[2020] 4 49
Tax Court of Canada Rules (General Procedure) , SOR/90-688	
Form 123	[2019] 2 75

REGULATIONS CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Agriculture and Agri-Food Administrative Monetary Penalties Act , S.C. 1995, c. 40	
<i>Agriculture and Agri-Food Administrative Monetary Penalties Regulations Respecting the Pest Control Products Act and Regulations</i> , SOR/2001-132	
Generally	[2021] 1 2081
Barreau, Loi sur le , RLRQ, c. B-1	
<i>Code de déontologie des avocats</i> , RLRQ, 1981, c. B-1, r. 3.1	
art. 23	[2019] 2 75
Canada Pension Plan , R.S.C. 1985, c. C-8	
<i>Canada Pension Plan Regulations</i> , C.R.C. 1978, c. 385	
s. 5	[2020] 5 2045
s. 7	[2020] 5 2045
s. 8(1)	[2020] 5 2045
s. 21(2)	[2020] 5 2045
Department of Employment and Social Development Act , S.C. 2005, c. 34	
<i>Social Security Tribunal Regulations</i> , SOR/2013-60	
s. 20(1)(a)	[2019] 5 121
s. 43	[2019] 5 121
s. 44	[2019] 5 121
Electricity Act, 1998 , S.O. 1998, c. 15, Sched. A	
<i>Payments in Lieu of Corporate Taxes - Municipal Electricity Utilities</i> , O. Reg. 162/01	
Generally	[2020] 5 103
Employment Insurance Act , S.C. 1996, c. 23	
<i>Insurable Earnings and Collection of Premiums Regulations</i> , SOR/97-33	
s. 2(3)(a.1)	[2019] 6 2028
s. 2(3)(a.1) [en. SOR/2001-105]	[2021] 1 208

Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.)*Income Tax Regulations, C.R.C. 1978, c. 945*

Generally	[2019] 3 2001, 2047; [2020] 4 25; [2020] 5 173 [2020] 6 2085
Pt. XII	[2019] 1 2001; [2020] 3 2001
s. 105	[2019] 6 153 [2020] 6 175
s. 105(1)	[2019] 6 153
s. 217(2)	[2020] 4 2193
s. 229	[2019] 3 2047
s. 231(6)	[2020] 2 2069
s. 306	[2020] 6 2013
s. 1100(1)(a)(xii)	[2020] 5 2010
s. 1100(20.1) [en. SOR/2000-248]	[2020] 5 2010
s. 1100(20.2) [en. SOR/2000-248]	[2020] 5 2010
s. 1106	[2020] 5 173
s. 1106(1) “excluded production”	[2020] 5 173
s. 1106(1) “excluded production” (b)(iii)	[2020] 5 173
s. 1204(1) “gross resource profits”	[2019] 1 2001; [2020] 3 183, 2001
s. 1204(1) “gross resource profits” (b)	[2019] 1 2001 [2020] 3 2001
s. 1204(1) “gross resource profits” (b)(i)	[2020] 3 2001
s. 1204(1) “gross resource profits” (b)(i)-(vi)	[2020] 3 2001
s. 1204(1) “gross resource profits” (b)(ii)(A)	[2019] 1 2001
s. 1204(1) “gross resource profits” (b)(iii)(A)	[2019] 1 2001
s. 1204(1) “gross resource profits” (b)(iv)	[2019] 1 2001
s. 1204(1) “gross resource profits” (b.1)	[2019] 1 2001
s. 1204(1) “gross resource profits” (d)	[2019] 1 2001
s. 1204(1) “gross resource profits” (e)	[2019] 1 2001
s. 1204(1) “gross resource profits” (f)	[2019] 1 2001
s. 1204(1) “gross resource profits” (v)	[2020] 3 2001
s. 1204(1) “gross resource profits” (vi)	[2020] 3 2001
s. 1204(1.1) “resource profits” (a)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(i)-(a)(v)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(iv)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(v)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(v)(A)(I)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(v)(A)(II)	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(v)(A)(II) ¶ 1-3	[2019] 1 2001
s. 1204(1.1) “resource profits” (a)(v)(B)	[2019] 1 2001
s. 1204(1.1) “resource profits” [en. SOR/96-451]	[2019] 1 2001
s. 1204(3)	[2019] 1 2001
s. 1204(3)(a)	[2020] 3 2001
s. 1206(1) “resource activity” (b)	[2019] 1 2001
s. 1206(1) “resource activity” (b)(i)	[2019] 1 2001
s. 1206(1) “resource activity” (e)	[2019] 1 2001
s. 1206(1) “resource activity” (f)	[2019] 1 2001
s. 1206(1) “resource activity” (g)	[2019] 1 2001
s. 1206(1) “resource activity” (h)	[2019] 1 2001

s. 1206(1) “resource activity” (i)	[2019] 1 2001
s. 1206(2)	[2019] 1 2001
s. 1210(1)	[2019] 1 2001
s. 1210(2)	[2019] 1 2001
s. 1210(2)(A)(b)	[2019] 1 2001
s. 2201	[2019] 4 221
s. 2607	[2019] 2 50
s. 3501(1)	[2020] 6 2085
s. 3501(1)(g)	[2020] 6 2085
s. 3501(4)	[2020] 6 2085
s. 3900	[2019] 1 2001
s. 4600(1)(a)	[2020] 4 2153
s. 4600(2)	[2020] 4 2153
s. 4600(2)(c)	[2020] 4 2153
s. 4600(2)(k)	[2020] 4 2153
s. 4800.1	[2020] 6 2174
s. 4800.1(a)	[2020] 6 2174
s. 4800.1(b)	[2020] 6 2174
s. 4800.1(c)	[2020] 6 2174
s. 4900(4)	[2020] 1 2143
s. 6803	[2019] 4 2157
s. 8301	[2020] 1 109
s. 8900(1)	[2019] 4 2105
Sched. II, Class 8	[2020] 4 2153
Sched. II, Class 8(a)	[2020] 4 2153
Sched. II, Class 8(b)	[2020] 4 2153
Sched. II, Class 8(i)	[2020] 4 2153
Sched. II, Class 29	[2020] 4 2153
Sched. II, Class 29(a)(i)	[2020] 4 2153
Sched. II, Class 29(b)(i)	[2020] 4 2153
Sched. II, Class 29(c)(iii)	[2020] 4 2153
Sched. II, Class 43	[2020] 4 2153
Sched. II, Class 43(a)	[2020] 4 2153
Old Age Security Act, R.S.C. 1985, c. O-9	
<i>Old Age Security Regulations</i> , C.R.C. 1978, c. 1246	
Generally	[2019] 5 121
s. 9	[2019] 5 121

TARIFFS CITED

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

Civil Procedure Rules , N.S. Civ. Pro. Rules 2009	
Tariff C	[2019] 3 73
Court of Appeal Rules , Nfld. Reg. 38/16	
App., Items of Costs, column 3	[2019] 4 221
Court of Appeal Rules , Sask. C.A. Rules	
Tariff of Costs, Sched. I “A”, column 4	[2020] 1 94
Federal Courts Rules , SOR/98-106	
Tariff B	[2019] 3 2095; [2020] 1 82; [2020] 3 2041
Tariff B, Table, column III	[2019] 2 141
[2020] 3 12	
Tax Court of Canada Rules (General Procedure) , SOR/90-688	
Sched. II, Tariff B	[2019] 4 2146

TOPICAL INDEX
CANADA TAX CASES INDEX AND CITATOR
VOLUMES [2019] 1 to [2021] 1

Administration and enforcement

- Assessments
 - • Limitation period
 - • • Miscellaneous [2020] 1 65, 131, 171; [2021] 1 122
 - • • Misrepresentation [2020] 4 2067; [2020] 6 2101; [2021] 1 2134
 - • • Waiver by taxpayer [2020] 1 2001
 - • Miscellaneous [2019] 2 155
 - • Net worth assessments [2020] 1 2046
 - • Nil assessments [2021] 1 227
- Audits
 - • Audit methodology [2019] 4 2079
 - • Compliance order [2019] 4 123; [2019] 5 103; [2020] 3 151; [2020] 5 74
 - • Requirement to provide documents or information [2019] 1 7; [2019] 4 12; [2019] 6 153; [2020] 2 87; [2020] 5 61, 74; [2020] 6 175; [2021] 1 19
- Books and records
 - • Compliance orders [2019] 4 185
 - • Miscellaneous [2020] 4 2086; [2020] 5 2045
- Canada Revenue Agency (formerly Revenue Canada)
 - • Administration of Income Tax Act [2019] 4 31
 - • Miscellaneous [2019] 2 141; [2019] 6 1; [2020] 6 116
- Collection of tax
 - • Collection restrictions [2020] 6 41
 - • Jeopardy assessments [2020] 2 1
 - • Miscellaneous [2019] 3 73, 127; [2019] 5 77; [2020] 3 24
 - • Overpayment [2020] 2 137
 - • Priorities and superpriorities of Minister [2019] 1 13; [2019] 4 221; [2020] 1 94; [2020] 4 142, 158
 - • Seizure of assets [2019] 6 103
 - • Third party assessments [2019] 1 2305, 2324; [2019] 4 2125; [2020] 1 2035; [2020] 2 2167; [2020] 5 2106
- Confidentiality
 - • Taxpayer information [2019] 4 31; [2020] 2 59

- Director's liability
 - • Due diligence defence
 - • • Inside directors [2020] 3 2175
 - • • Miscellaneous [2021] 1 2051
 - • General principles [2019] 4 2117
 - • Limitation period [2021] 1 2038
 - • Miscellaneous [2019] 5 2001; [2021] 1 127
- Evidence and procedure in assessments [2020] 4 2086
- Fairness provisions
 - • Judicial review of Minister's discretion . . . [2019] 4 190; [2020] 1 20, 82, 211; [2020] 2 33; [2020] 3 12; [2020] 4 33; [2021] 1 250
- Interest
 - • Miscellaneous [2019] 1 31; [2020] 6 2137
 - • Prescribed rate [2020] 2 21
 - • Waiver or cancellation [2019] 1 81; [2019] 4 148; [2019] 6 187; [2020] 3 1, 39; [2020] 4 113; [2020] 5 14; [2021] 1 250
- Investigations and inquiries
 - • Inquiries [2019] 4 31
 - • Search warrants [2019] 6 166
- Jurisdiction of Tax Court of Canada [2019] 1 2328; [2019] 4 2091; [2019] 5 129; [2020] 1 171; [2020] 4 33; [2020] 5 1, 123; [2020] 6 80
- Miscellaneous [2019] 2 171; [2019] 3 159; [2020] 2 151; [2020] 3 171; [2020] 4 25; [2020] 5 40; [2021] 1 139
- Offences
 - • Failure to file return [2020] 1 226; [2020] 4 152; [2021] 1 218
 - • Failure to keep books and records [2020] 6 2109
 - • False or deceptive statements [2020] 1 182; [2020] 2 43; [2020] 3 225; [2021] 1 41
 - • Miscellaneous . . . [2019] 1 63, 73; [2019] 4 157; [2020] 1 182; [2020] 5 55
 - • Sentencing [2019] 2 116; [2019] 5 67, 89; [2020] 2 43; [2021] 1 107
 - • Tax evasion [2019] 2 8; [2019] 4 24; [2019] 6 97; [2020] 1 143, 182; [2020] 2 43; [2020] 3 225; [2020] 6 209; [2021] 1 41, 95
- Penalties (administrative)
 - • Failure to file return [2020] 3 2065
 - • Failure to provide information [2020] 2 16
 - • False statements [2019] 6 2125; [2021] 1 2001

- • General principles [2020] 5 2062
- • Gross negligence [2019] 1 81; [2019] 2 1, 2143, 2189; [2019] 5 49;
[2019] 6 2125; [2020] 2 2001; [2020] 3 1, 2072;
[2020] 4 2001, 2067; [2020] 5 2095; [2020] 6 2109;
[2021] 1 2001, 2134
- • Miscellaneous [2019] 1 65; [2019] 4 2062; [2019] 6 143; [2020] 4
2193
- Practice and procedure on appeals
 - • Costs [2020] 5 123
 - • Discovery [2019] 6 196; [2020] 2 2049; [2020] 6 9
 - • Evidence [2019] 6 143; [2020] 1 2127; [2020] 5 148; [2021] 1 2184
 - • Miscellaneous [2019] 2 155; [2019] 4 2091; [2020] 3 2065, 2072;
[2021] 1 2184
- Solicitor-client privilege [2019] 4 123
- Voluntary disclosure [2019] 4 214
- Business and property income**
- Capital cost allowance
 - • Miscellaneous [2019] 3 2001
 - • Types of property
 - • • Computer software [2020] 5 2010
 - • Undepreciated capital cost [2021] 1 2173
- Eligible capital property
 - • Eligible capital expenditure [2019] 5 2118
- Expenses
 - • Advertising
 - • • Miscellaneous [2019] 3 18, 2001
 - • General principles [2019] 3 2195; [2020] 1 2046
 - • Interest expenses
 - • • Borrowed money [2019] 1 2281; [2019] 6 2059; [2021] 1
90
 - • • General principles [2020] 2 2024
 - • • Miscellaneous [2020] 5 2010
 - • Investment counsel fees [2019] 3 18
 - • Legal or representation fees [2019] 3 2001; [2021] 1 2125
 - • Meals and entertainment [2019] 3 2001
 - • Miscellaneous [2020] 4 2067; [2020] 5 2062; [2020] 6 2109
 - • Purpose of gaining or producing income [2019] 5 2113; [2020] 1
2203
- Income items
 - • Inducements or reimbursements [2020] 2 2154

- Miscellaneous [2019] 2 2136
- Personal services businesses
 - • What constitutes [2020] 4 2131
- Resource taxation
 - • Canadian exploration expenses [2019] 3 55
 - • Miscellaneous [2019] 1 2001
 - • Oil and gas [2020] 3 2001
- Shareholder benefits
 - • Appropriation of property [2019] 4 2146; [2020] 3 2091
 - • Miscellaneous [2019] 4 2062; [2019] 6 2040; [2020] 2 2154; [2021] 1 1
- Whether a business
 - • Business income vs. property income [2020] 4 2001
 - • Miscellaneous [2019] 6 2001; [2020] 2 2001
 - • Reasonable expectation of profit [2020] 4 2067
- Calculation of tax**
- Trusts [2019] 6 2142
- Capital gains and losses**
- Allowable business investment losses [2019] 5 2036; [2020] 2 2024, 2176; [2020] 4 2103
- Allowable capital losses [2020] 2 2024
- Calculation of gains or losses
 - • Foreign currency [2019] 5 2074; [2021] 1 181
 - • Partnership interests [2019] 2 2109; [2020] 5 133
- Capital gain vs. income
 - • Adventure or concern in the nature of trade [2020] 3 183
 - • General principles [2019] 4 1; [2020] 2 2069
 - • Miscellaneous [2019] 3 79, 2121; [2020] 3 183; [2020] 6 2085; [2021] 1 2070
- Deemed disposition
 - • Death
 - • • Miscellaneous [2020] 1 2103
- General principles [2020] 5 2062
- Miscellaneous [2020] 5 40
- Principle residence exemption
 - • Miscellaneous [2019] 4 2113; [2021] 1 2134
- Taxable capital gains [2020] 1 2001

Corporations

- Dividends
 - • Capital dividend [2020] 2 119
 - • General principles [2019] 1 2311
 - • Income from [2020] 1 2112; [2020] 4 2193; [2021] 1 2164
 - • Miscellaneous [2020] 1 2031; [2020] 5 17
- Miscellaneous [2019] 3 2167; [2020] 5 103
- Small business deductions
 - • Active businesses [2019] 3 2154
 - • Associated corporations [2019] 6 2096; [2020] 1 2084
 - • Specified investment businesses [2020] 2 2145

Deferred income plans

- Non-qualified investments
 - • Tax on [2020] 1 2143
- Registered pension plans
 - • Transfers to other plans [2020] 1 131
- Registered retirement savings plans
 - • Miscellaneous [2020] 1 2070
 - • Over-contributions [2019] 2 105, 2219; [2020] 1 109

Employment income

- Benefits
 - • Allowances [2019] 6 2028; [2021] 1 208
 - • Pension plans [2019] 5 121
- Deductions
 - • Automobile expenses [2020] 1 2077
 - • Employment expense deductions [2020] 1 2077; [2020] 3 2065; [2020] 4 2086
 - • Legal fees [2020] 5 2056
- Miscellaneous [2019] 2 155; [2021] 1 59
- Salary and wages
 - • Commissions [2020] 2 2015

Exemptions

- Miscellaneous [2019] 4 2038; [2020] 6 97

Foreign income

- Foreign accrual property income [2019] 2 2001; [2020] 4 1, 67
- Foreign tax credits
 - • Miscellaneous [2020] 3 2059
- Overseas employment tax credit [2020] 1 65

• Tax treaties	
• • General principles	[2020] 3 214
• • Types of income	
• • • Business profits	[2020] 5 93
• • • Gains	[2019] 5 2183; [2020] 5 193
• • • Pension income	[2019] 4 2157; [2019] 6 113
Liability for tax	
• Miscellaneous	[2020] 5 159
Losses	
• Limited partnership losses	[2020] 3 2105
• Non-capital losses	
• • Carryback	[2020] 3 2072; [2020] 6 2137
• • Carryforward	[2019] 3 2132; [2020] 5 1
Miscellaneous	[2019] 1 1; [2019] 2 50, 75; [2019] 4 89, 2062; [2019] 5 39; [2020] 4 97, 122
Non-residents	
• Transfer pricing	[2019] 1 2001; [2021] 1 64, 2081
• Withholding tax	
• • Miscellaneous	[2019] 2 2183; [2019] 3 2095; [2020] 6 17
Other deductions	
• Charitable donations	[2020] 6 2085
• Miscellaneous	[2019] 2 2136; [2019] 4 2105
• Workers' compensation payments	[2020] 5 2086
Other income	
• Pension income	
• • Miscellaneous	[2019] 4 2157
Partnerships	
• Income allocated to partner	[2020] 3 2105
• Miscellaneous	[2019] 2 155; [2019] 3 2047
Residence in Canada	
• Corporations	
• • Central management and control	[2019] 3 2177; [2020] 3 214
• Individuals	
• • Miscellaneous	[2020] 5 123
Source of income	
• Miscellaneous	[2019] 2 2143

Special rules

- Bankruptcy
 - • Individuals [2019] 1 91; [2019] 5 31; [2019] 6 207; [2020] 5 218
- Charities
 - • Registration [2020] 6 1
 - • Revocation of registration
 - • • Grounds [2019] 4 71
- Employee benefit plans [2020] 6 2174
- Miscellaneous [2020] 6 2129; [2021] 1 34
- Relationships
 - • Arm's length [2019] 6 2174
 - • Associated corporations [2019] 4 2001

Tax avoidance

- Business purpose test [2020] 5 2079
- General anti-avoidance rule (GAAR)
 - • Abuse or misuse [2019] 3 1; [2019] 4 2001; [2019] 5 2183; [2020] 5 193, 2119; [2020] 6 185
 - • Avoidance transaction [2019] 2 2001; [2019] 3 134; [2019] 4 2001; [2020] 1 1; [2020] 2 2184
 - • Miscellaneous [2019] 1 31; [2020] 4 1
 - • Tax benefit [2019] 2 33; [2019] 4 2001; [2019] 5 1, 2074; [2020] 6 2013; [2021] 1 181
- Miscellaneous [2019] 3 98; [2020] 1 2084; [2020] 3 2105; [2021] 1 153
- Non-arm's length transactions [2019] 1 2287; [2019] 5 2001, 2043; [2020] 4 122; [2021] 1 127
- Shams [2019] 1 2001; [2020] 2 2069; [2021] 1 2081
- Tax shelters
 - • Miscellaneous [2019] 1 44; [2019] 6 116; [2020] 1 2169; [2020] 5 148
 - • Registration [2020] 2 2069; [2020] 5 2010

Tax credits

- Charitable donations
 - • Valuation of gift [2019] 1 2293; [2020] 1 2169; [2020] 5 148
- Disability tax credits
 - • Miscellaneous [2019] 3 46
- Film or video production [2020] 5 173; [2021] 1 271
- Investment tax credits
 - • Qualified property [2020] 4 2153

- • Scientific research and experimental development
 - • • Meaning of SR&ED [2019] 5 2224; [2019] 6 2009; [2020] 2 2212; [2020] 5 2001
 - • • Miscellaneous [2020] 3 2001; [2020] 6 2001

Trusts

- General principles [2019] 6 2142
- Miscellaneous [2020] 1 26; [2021] 1 153

CORRELATOR

CANADA TAX CASES INDEX AND CITATOR

VOLUMES [2019] 1 to [2021] 1

with Dominion Tax Cases equivalent page numbers

(A “D” beside a CTC reference indicates that a digest only is included. The full texts of such decisions are available in Carswell’s TaxPartner and taxnet.pro. “NR” in the DTC column indicates that the full text of the decision is not reported.)

CTC	[2019] 1	DTC
1	Lee v. R.	18-5063
7	Campbell v. Canada (Attorney General)	18-5053
13	Saskatchewan Power Corp. v. Mainline Industrial Limited Partnership	18-5104
31	Quinco Financial Inc. v. Canada	NR
44	Monaghan, Re	18-5097
63	R. v. Ajise	NR
65	Al-Quq v. Canada (Attorney General)	18-5070
73	R. v. Sharma	18-5133
81	Martineau c. Canada (Agence du revenu)	18-5074
91	Fuiten, Re	18-5132
2001	Cameco Corporation v. The Queen	18-1138
2281	Van Steenis v. The Queen	18-1063
2287	Sarkaria v. The Queen	18-1115
2293	McCuaig Balkwill v. The Queen	18-1084
2305	Thompson v. The Queen	18-1050
2311	De Vries v. The Queen	18-1119
2324	Mottle v. The Queen	18-1090
2328	Sterritt v. The Queen	18-1091

CTC	[2019] 2	DTC
1	Zaki v. Canada (National Revenue)	18-5110
8	R. v. Patry	18-5105
33	Fiducie financière Satoma c. Canada	18-5049
50	Sampson v. British Columbia	18-5134

CTC	[2019] 2	DTC
75	Mazraani c. Industrielle Alliance, Assurance et services financiers inc.	18-5126
105	Pouchet v. Canada (Attorney General)	18-5059
116	R. v. Sharma	19-5001
141	Digiuseppe (Re)	19-5002
155	Freitas v. Canada	18-5064
171	Ledcor Design-Build Saskatchewan Ltd. v. Comfort Structures Ltd.	NR
2001	Loblaw Financial Holdings Inc. v. The Queen	18-1128
2109	Iberville Developments Limited v. The Queen	18-1078
2136	Tournier v. The Queen	18-1164
2143	Semenov v. The Queen	NR
2183	Kau v. The Queen	18-1112
2189	Manhue v. The Queen	18-1062
2219	Nolis v. The Queen	18-1098

CTC	[2019] 3	DTC
1	1245989 Alberta Ltd. v. Canada (Attorney General)	18-5067
18	Canada v. Rio Tinto Alcan Inc.	18-5075
46	Rafter (Re)	19-5005
55	Tusk Exploration Ltd. v. Canada	18-5073
73	Levick (Re)	18-5015
79	The Queen v. Macdonald	18-5077
98	Crean v. Canada (Attorney General)	19-5016
127	Konyi v. Canada	18-5117
134	Pomerleau c. Canada	18-5081
159	Kaye et al. v. Fogler Rubinoff LLP et all	19-5021
2001	Ngai v. The Queen	18-1029
2047	2078970 Ontario Inc. v. 2078702 Ontario Inc.	18-1105
2095	Pangea One Acquisition Holdings XII S.À.R.L. v. The Queen	18-1113
2121	Atlantic Packaging Products Ltd. Altantic Produits D'Emballage Ltée v. The Queen	18-1133
2132	CBS Canada Holdings Co. v. The Queen	18-1136
2154	Rocco Gagliese Productions Inc. v. The Queen	18-1099
2167	Aitchison Professional Corporation v. The Queen	18-1101
2177	Landbouwbedrijf Backx B.V. v. The Queen	18-1104
2195	Peerenboom v. The Queen	19-1049

CTC	[2019] 4	DTC
1	Armour Group Limited v. Canada	18-5087
12	Campbell v. Canada (Attorney General)	18-5080
24	R. v. Lawson	NR
31	Canada (revenu national) c. Hydro-Québec	18-5082
71	Ark Angel Foundation v. Canada (National Revenue)	19-5018
89	Saran (Re)	19-5052
123	Canada (National Revenue) v. Atlas Tube Canada ULC	18-5124
148	Les Gestions Bussey Inc. c. Canada (Procureur général)	19-5013
157	R. v. Mariani	19-5032
185	Canada (Revenu national) c. Les Développements Béarence Inc.	19-5017
190	Robinson v. Canada (National Revenue)	18-5098
214	4053893 Canada Inc. v. Canada (National Revenue)	19-5011
221	Attorney General of Canada v. Nortip Development Corporation	NR
2001	Deans Knight Income Corporation v. The Queen	19-1059
2038	Lawyers' Professional Indemnity Company v. The Queen	18-1141
2062	Tyskerud v. The Queen	19-1063
2079	9081-2769 Québec inc. c. La Reine	19-1033
2091	King v. The Queen	NR
2105	Lapierre v. The Queen	19-1021
2113	Makosz v. The Queen	19-1004
2117	Mueller v. The Queen	19-1008
2125	Jefferson v. The Queen	19-1065
2146	Melançon c. La Reine	18-1067
2157	Rasmussen v. The Queen	19-1081
CTC	[2019] 5	DTC
1	Canada v. 594710 British Columbia Ltd.	18-5111
31	Zorn (Re)	19-5045
39	Ebenal, Re	19-5044
49	Parmar v. Canada (Attorney General)	18-5108
67	R. v. Sharma	NR
77	Fink v. Canada (Attorney General)	18-5123
89	R. v. Steinkey	19-5089
103	Canada (National Revenue) v. Chi	18-5113
121	Langlois c. Canada (Procureur général)	NR
129	Siemens v. Baker	19-5051

CTC	[2019] 5	DTC
2001	Colitto v. The Queen	19-1064
2036	Gaudette c. R.	18-1168
2043	Louie v. The Queen	18-1166
2074	The Bank of Montreal v. The Queen	18-1131
2113	876958 Ontario Limited v. The Queen	19-1005
2118	Devon Canada Corporation v. The Queen	18-1117
2183	Alta Energy Luxembourg S.A.R.L. v The Queen	18-1120
2224	Dock Edge + Inc. v. The Queen	19-1016

CTC	[2019] 6	DTC
1	Gordon v. Canada	19-5091
97	R. v. Porisky	19-5075
103	Renvoi relatif à la Loi de l'impôt, Re	NR
113	Reyes v. Canada	19-5008
116	Charette v. Trinity Capital Corporation	19-5073
143	Kim v. Canada	19-5098
153	Valero Energy Inc. v. Canada (Attorney General)	19-5096
166	Solicitor-Client Privilege of Things Seized (Re)	19-5106
187	Jewett v. Canada (Attorney General)	19-5020
196	Madison Pacific Properties Inc. v. Canada	19-5012
207	BABKIS, Re	19-5097
2001	Free v. The Queen	18-1171
2009	A & D Precision Limited v. The Queen	19-1041
2028	Al Saunders Contracting & Consulting Inc. v. M.N.R.	NR
2040	Laliberté v. The Queen	18-1132
2059	Black v. The Queen	19-1097
2096	Prairielane Holdings Ltd. v. The Queen	19-1118
2125	Bradshaw v. The Queen	19-1013
2142	Lee v. The Queen	18-1165
2174	Taghlian v. M.N.R.	NR

CTC	[2020] 1	DTC
1	Birchcliff Energy Ltd. v. R.	19-5072
20	Prince v. Canada (National Revenue)	19-5037
26	Collins Family Trust v. Canada (Attorney General)	19-5085
65	Adey v. Canada (Attorney General)	19-5105
82	Forbes Painting and Decorating Ltd. v. Canada (Attorney General)	19-5014

CTC	[2020] 1	DTC
94	Liquid Capital Prairie Corp. v. Mainline Industrial Limited Partnership	19-5104
109	Connolly v. Canada National Revenue	19-5071
131	Mammone v. Canada	19-5033
143	Samaroo v. Canada Revenue Agency	NR
171	Revera Long Term Care Inc. v. Minister of National Revenue	19-5025
182	R. v. Millar	NR
211	Pathak v. Canada (National Revenue)	19-5028
226	R. v. Steeves	NR
2001	984274 Alberta Inc. v. R.	19-1062
2031	Lunot v. The Queen	18-1173
2035	Monsell v. The Queen	19-1029
2046	Robinson v. The Queen	NR
2070	Roy v. The Queen	19-1045
2077	Dnebosky v. The Queen	19-1061
2084	Jencal Holdings Ltd. v. The Queen	19-1019
2103	Lewin Estate v. The Queen	19-1027
2112	Trower v. The Queen	19-1060
2127	Canadian Imperial Bank of Commerce v. The Queen	19-1003
2143	Stewart v. The Queen	19-1023
2169	Kaul v. The Queen	19-1020
2203	Wilson v. The Queen	19-1039

CTC	[2020] 2	DTC
1	Canada (Revenue national) c. Izmirlian	19-5030
16	Canada (National Revenue) v. Gray	19-5034
21	Stonehouse Group Inc. v. Ontario (Minister of Finance)	NR
33	Mior v. Canada (Attorney General)	19-5036
43	R. v. Lawson	NR
59	Bradwick Property Management Services Inc. v. Canada (National Revenue)	19-5031
87	Canada (National Revenue) v. Montana	19-5107
119	5551928 Manitoba Ltd. v. Canada (Attorney General)	NR
137	Glazer v. Canada (Attorney General)	19-5046
151	Fu v. Canada (Attorney General)	NR
164	McKee v. Minister of National Revenue	NR
2001	De Geest v. The Queen	19-1032
2015	Ghumman v. The Queen	19-1082
2024	Keybrand Foods Inc. v. The Queen	19-1121
2049	Total Energy Services Inc. v. The Queen	19-1072

CTC	[2020] 2	DTC
2069	Paletta v. The Queen	NR
2145	1717398 Ontario Inc. (Lost Forest Park) v. The Queen	NR
2154	Mikhail v. The Queen	19-1043
2167	Ansems v. The Queen	19-1051
2176	Dépatie c. La Reine	19-1093
2184	Gladwin Realty Corporation v. The Queen	19-1048
2212	Laforest Marketing Internationals Inc. c. La Reine	19-1042

CTC	[2020] 3	DTC
1	Loyer (Succession) c. Canada (Procureur général)	20-5137
12	1680169 Ontario Limited v. Canada (Attorney General)	19-5057
24	Levick v. Canada Revenue Agency	20-5004
39	Martel v. Canada (Attorney General)	19-5083
49	Canadian Pacific Railway v. Saskatchewan	NR
151	Canada (National Revenue) v. Cameco Corporation	19-5042
171	1074022 B.C. Ltd. v. Li	20-5011
183	MacDonald v. Canada	20-5027
214	Landbouwbedrijf Backx B.V. v. Canada	19-5143
225	R. v. Isaak	20-5006
2001	Exxonmobil Canada Ltd. v. The Queen	19-1074
2041	MacDonald v. The Queen	19-1160
2059	Zong v. The Queen	19-1164
2065	Gilao v. The Queen	20-1012
2072	Stone v. The Queen	19-1158
2091	Wise v. The Queen	19-1138
2105	Aquilini (Estate) v. The Queen	19-1096
2175	Hamad c. La Reine	19-1108

CTC	[2020] 4	DTC
1	Loblaw Financial Holdings Inc. v. Canada	20-5040
25	Gordon v. Canada Revenue Agency	19-5130
33	Chekosky v. Canada (Revenue Agency)	19-5084
49	422252 Alberta Ltd. v. Messenger	NR
67	Barejo Holdings ULC v. Canada	20-5023
97	Allan Marshall & Associates v. Canada Revenue Agency, The Superintendent of Bankruptcy	NR
113	MacIntosh v. Canada (National Revenue)	19-5118
122	Louie v. Canada	19-5122

(2021-1)

CORRELATOR

E-7

CTC	[2020] 4	DTC
142	Affinity Credit Union 2013 v. Renz	NR
152	R. v. Ciciarelli	19-5134
158	Gidda (Re)	20-5020
2001	Wall v. The Queen	NR
2067	Callaghan v. The Queen	20-1024
2086	MacDonald v. The Queen	19-1122
2103	Moose Factory Restaurant Properties Ltd. v. The Queen	19-1117
2131	Arora Trading Ltd. v. The Queen	19-1083
2153	Stark International Inc. v. The Queen	19-1155
2193	Greenstreet v. The Queen	19-1151

CTC	[2020] 5	DTC
1	Her Majesty the Queen v. CBS Canada Holdings Co.	20-5009
14	Walsh v. Canada (Attorney General)	19-5003
17	626468 New Brunswick Inc. v. Canada	19-5141
40	Chen v. TD Waterhouse Canada Inc.	20-5029
55	R. v. Sharma	20-5019
61	Bayer Inc. v. Canada (Attorney General)	NR
74	Canada (National Revenue) v. Friedman	19-5142
93	Wolf v. Canada	19-5129
103	Hydro One Networks Inc. v. Ontario Energy Board	NR
123	Holland v. Canada (Attorney General)	19-5132
133	Iberville Developments Limited v. Canada	NR
148	Roher v. Canada	20-5038
159	Muth Estate	19-5139
173	Productions GFP (III) Inc. c. Canada (Procureur général)	20-5002
193	Canada v. Alta Energy Luxembourg S.A.R.L.	20-5021
218	Yeo (Re)	20-5036
2001	Kam-Press Metal Products Ltd. v. The Queen	19-1154
2010	Krumm v. The Queen	20-1008
2045	2321184 Ontario Ltd. v. M.N.R.	NR
2056	Kurnik v. The Queen	19-1144
2062	Strachan v. The Queen	20-1031
2079	Hurwitz v. The Queen	20-1028
2086	McCarthy v. The Queen	19-1054
2095	Wardlaw v. The Queen	19-1139
2106	White v. The Queen	20-1021
2119	MMV Capital Partners Inc. v. The Queen	NR

(2021-1)

CTC	[2020] 6	DTC
1	Church of Atheism of Central Canada v. Canada (National Revenue)	19-5136
9	Tomorrow's Champions Foundation v. Canada (National Revenue)	20-5056
17	Liu v. Borden Ladner Gervais LLP	20-5017
41	Harrison v. Canada (National Revenue)	NR
80	Robert Mandel et al. v. 1909975 Ontario Inc. et al	NR
97	Lawyers' Professional Indemnity Company v. Canada	20-5049
116	Softcom Solutions Inc. v. Canada (Attorney General)	NR
175	Canada (Attorney General) v. Valero Energy Inc.	20-5032
185	The Gladwin Realty Corporation v. The Queen	NR
209	R. v. Cameron	NR
2001	Andre Lamy Medicine Professional Corporation v. The Queen	NR
2013	Rogers Enterprises (2015) Inc. v. The Queen	NR
2085	9228-2987 Québec Inc. c. La Reine	19-1174
2101	Cheng v. The Queen	NR
2109	Pierre Juneau Renovations Inc. c. La Reine	NR
2129	Robitaille v. The Queen	19-1140
2137	1455257 Ontario Inc. v. The Queen	NR
2174	McNeeley v. The Queen	NR

CTC	[2021] 1	DTC
1	Laliberté v. Canada	20-5052
19	Roofmart Ontario Inc. v. Canada (National Revenue)	20-5046
34	Weldegebriel v. Canada (Attorney General)	19-5144
41	R. v. Issak	20-5044
59	Barbe c. Canada (Procureur général)	NR
64	Canada v. CAMECO Corporation	NR
90	Van Steenis v. Canada	19-5056
95	R. v. Reynolds	20-5048
107	R. v. Reynolds	20-5045
122	Ford Motor Company of Canada v. Minister of Finance (Ontario)	NR
127	Canada v. Colitto	20-5039
139	Canadian Pacific Railway v. Canada	NR
153	Collins Family Trust v. Canada (Attorney General)	NR
181	Canada v. Bank of Montreal	20-5043

CORRELATOR

E-9

CTC	[2021] 1	DTC
208	Canada (National Revenue) v. Al Saunders Contracting & Consulting Inc.	20-5050
218	R. v. Merrill	NR
227	Canada v. 984274 Alberta Inc.	NR
250	Neyedly v. Canada (Attorney General)	20-5054
271	Grosvenor Park Media Fund L.P. v. Arc Productions Ltd. et al	NR
2001	Rattai v. The Queen	NR
2038	Soulliere v. The Queen	NR
2051	Ambs v. The Queen	NR
2070	Gosai v. R.	NR
2081	Agracity Ltd. v. The Queen	NR
2125	Burley v. The Queen	NR
2134	Hansen v. The Queen	NR
2164	Valovic v. The Queen	NR
2173	St. Benedict Catholic Secondary School Trust v. The Queen	NR
2184	Supavititpatana v. The Queen	NR

(2021-1)

