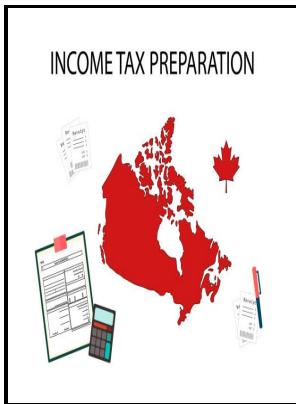


# Canadian income taxation of trusts

CCH Canadian - Estate Planning for Canadians



Description: -

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Trusts and trustees -- Taxation -- Canada. Canadian income taxation of trusts

-Canadian income taxation of trusts

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## Canadian Taxation of Trusts

Two important distinctions under U. As the owner of the property, the grantor is taxable on any income or gain relating to the property. While not recognized for tax purposes in the U.

## CANADIAN TRUSTS WITH FOREIGN BENEFICIARIES FACE NEW TAX CHALLENGES

The organization will generally be exempt from tax if no part of its income is payable to, or available for, the personal benefit of a proprietor, member, or shareholder. Should you have any questions or concerns, please contact your GGFL advisor. We also expect that the CRA will release additional guidance to help trusts comply with these new rules.

## U.S. citizens and Canadian trusts

Usually, the potential beneficiaries are specifically identified; however, they could also include future children or grandchildren. This guide will tell you exactly what the tax implications of investing in Canadian securities are before discussing the most tax-efficient way to buy these stocks and directing you to other investing resources for further research.

## The Fundamentals of Canadian Estate Tax

To make matters worse, since no corresponding gain would be triggered in the U.

## Tax Insights: Navigating the new trust reporting rules

International Taxation in Canada: Principles and Practices, Third Edition.

## Related Books

- [Permanent way - the story of the Kenya and Uganda railway](#)
- [Tamburlaine the great - parts I and II](#)
- [Private enforcement of EC competition law](#)
- [Kitāb al-azminah wa-talbiyat al-Jāhilīyah](#)
- [Presbyopia - a surgical textbook](#)