

# Table of Public Statutes and Responsible Ministers

Showing All the Chapters of the Revised Statutes, 1985, with Their Amendments and Certain Other Public Acts and Their Amendments

Updated to 2014, c. 41 and Canada Gazette, Part II, Vol. 148, No. 27 (2014-12-31)

## I

### Identification of Criminals Act

#### — R.S., 1985, c. I-1

*(Identification des criminels, Loi sur l')*

#### Minister of Justice and Attorney General of Canada

s. 1.1, added, 1992, c. 47, s. 73  
s. 2, 1992, c. 47, s. 74 (*Note*: 1992, c. 47, s. 74 amended by 1996, c. 7, s. 39); 1999, c. 18, s. 88; 2001, c. 41, ss. 23.1 and 35  
s. 3, 1992, c. 47, s. 75  
s. 4, added, 1992, c. 47, s. 76 (*Note*: 1992, c. 47, s. 76 amended by 1996, c. 7, s. 40)  
CIF, 1992, c. 47, s. 73 to 76 in force 01.08.96 *see* SI/96-56 *see also* 1996, c. 7, ss. 39, 40 and 42  
CIF, 1996, c. 7, ss. 39, 40 and 42 in force 31.07.96 *see* SI/96-57  
CIF, 1999, c. 18, s. 88 in force on assent 17.06.99  
CIF, 2001, c. 41, ss. 23.1 and 35 in force 24.12.2001 *see* SI/2002-16

### Immigration and Refugee Protection Act

#### — 2001, c. 27

*(Immigration et la protection des réfugiés, Loi sur l')*

#### Minister of Citizenship and Immigration and Minister of Public Safety and Emergency Preparedness (*see* s. 4 and SI/2005-120), and Minister of Justice for all matters under the Act relating to “special advocates” (*see* ss. 4(1.1) and 85)

s. 2, 2012, c. 17, s. 2, c. 19, s. 700  
s. 3, 2012, c. 1, s. 205  
s. 4, 2005, c. 38, s. 118; 2008, c. 3, s. 1; 2012, c. 19, s. 701; 2013, c. 16, s. 2, c. 40, subpar. 238(1)(h)(i); 2014, c. 20, s. 299, c. 39, s. 306  
s. 5, 2004, c. 15, s. 70; 2008, c. 3, s. 2; 2012, c. 19, s. 702  
s. 6, 2012, c. 17, s. 3; 2013, c. 16, ss. 3 and 36(2)  
**Division 0.1 (ss. 10.1 to 10.4)**, added, 2013, c. 40, s. 290  
**ss. 10.1 to 10.3**, added, 2013, c. 40, s. 290; 2014, c. 20, s. 306  
s. 10.4, added, 2013, c. 40, s. 290  
s. 11, 2008, c. 28, s. 116; 2012, c. 17, s. 5, c. 31, s. 308  
s. 11.1, added, 2012, c. 17, s. 6  
s. 11.2, added, 2014, c. 20, s. 300  
s. 13, 2012, c. 17, s. 7  
**ss. 13.1 and 13.2**, added, 2012, c. 17, s. 8  
s. 14, 2012, c. 17, s. 9, c. 31, ss. 309 and 313(2); 2013, c. 16, s. 4; 2014, c. 20, s. 301  
s. 14.1, added, 2012, c. 19, ss. 703 and 710(3)  
s. 15, 2012, c. 31, s. 310  
s. 16, 2010, c. 8, s. 2; 2013, c. 16, s. 5  
s. 20, 2013, c. 16, s. 6  
**ss. 20.1 and 20.2**, added, 2012, c. 17, s. 10

s. 21, 2012, c. 17, s. 11  
s. 22, 2013, c. 16, s. 7  
s. 22.1, added, 2013, c. 16, s. 8  
s. 24, 2010, c. 8, s. 3; 2012, c. 17, s. 12  
s. 25, 2008, c. 28, s. 117; 2010, c. 8, s. 4; 2012, c. 17, s. 13; 2013, c. 16, ss. 9 and 36(3), c. 40, s. 291  
s. 25.1, added, 2010, c. 8, s. 5; 2013, c. 16, s. 10  
s. 25.2, added, 2010, c. 8, s. 5; 2012, c. 17, s. 14  
s. 26, 2010, c. 8, s. 6; 2012, c. 17, s. 15; 2013, c. 16, s. 11  
s. 27, 2012, c. 19, s. 704  
s. 28, 2003, c. 22, s. 172(E)  
s. 30, 2012, c. 1, s. 206; 2013, c. 33, s. 161, c. 40, s. 235; 2014, c. 39, s. 307  
s. 30.1, added, 2014, c. 39, s. 308  
s. 31.1, added, 2012, c. 17, s. 16  
s. 32, 2012, c. 19, s. 705; 2013, c. 16, ss. 12 and 37(2); 2014, c. 20, s. 302, c. 39, s. 309  
s. 34, 2013, c. 16, s. 13  
s. 35, 2013, c. 16, s. 14  
s. 36, 2008, c. 3, s. 3; 2010, c. 8, s. 7; 2012, c. 1, s. 149  
s. 37, 2013, c. 16, s. 15  
s. 40, 2012, c. 17, s. 17; 2013, c. 16, s. 16; 2014, c. 22, s. 42  
s. 40.1, added, 2012, c. 17, s. 18  
s. 42, 2013, c. 16, s. 17  
s. 42.1, added, 2013, c. 16, s. 18  
s. 44, 2013, c. 16, s. 19  
s. 46, 2012, c. 17, s. 19; 2013, c. 16, s. 20; 2014, c. 22, s. 43  
s. 48, 2012, c. 17, s. 20  
s. 49, 2012, c. 17, s. 21  
s. 53, 2012, c. 1, s. 150; 2012, c. 17, s. 22; 2013, c. 16, s. 21  
s. 55, 2012, c. 17, s. 23  
s. 56, 2012, c. 17, s. 24; 2013, c. 16, s. 22  
s. 57.1, added, 2012, c. 17, s. 25  
s. 58, 2012, c. 17, s. 26; 2013, c. 16, s. 23  
s. 58.1, added, 2012, c. 17, s. 27  
s. 61, 2012, c. 17, s. 28  
s. 64, 2013, c. 16, s. 24  
s. 72, 2002, c. 8, s. 194  
s. 75, 2002, c. 8, s. 194  
s. 76, 2002, c. 8, s. 194; 2005, c. 10, par. 34(1)(o); 2008, c. 3, s. 4  
s. 77, 2002, c. 8, s. 194; 2005, c. 10, par. 34(1)(o); 2008, c. 3, s. 4  
s. 77.1, added, 2013, c. 16, s. 25  
s. 78, 2005, c. 10, s. 34(2)(E); 2008, c. 3, s. 4  
s. 79, 2002, c. 8, s. 194; 2008, c. 3, s. 4  
**ss. 80 and 81**, 2008, c. 3, s. 4  
s. 82, 2005, c. 10, par. 34(1)(o); 2008, c. 3, s. 4; 2013, c. 16, s. 26  
**ss. 82.1 to 82.4**, added, 2008, c. 3, s. 4  
**ss. 83 to 85**, 2008, c. 3, s. 4  
**ss. 85.1 to 85.6**, added, 2008, c. 3, s. 4  
**ss. 86 and 87**, 2008, c. 3, s. 4  
s. 87.1, added, 2008, c. 3, s. 4

## I

## Immigration and Refugee Protection Act — 2001, c. 27 — Continued

- s. 87.2**, added, 2008, c. 3, s. 4; 2013, c. 16, s. 27  
**s. 87.3**, added, 2008, c. 28, s. 118; 2012, c. 17, s. 29, c. 19, ss. 706 and 710(2), c. 31, s. 311 and 314  
**s. 87.4**, added, 2012, c. 19, s. 707  
**s. 87.5**, added, 2014, c. 20, s. 303  
**s. 89**, 2012, c. 17, s. 30, c. 31, ss. 312 and 313(4); 2013, c. 33, s. 162, c. 40, par. 237(1)(i); 2014, c. 39, s. 310  
**s. 89.01**, added, 2014, c. 39, s. 311  
**s. 89.1**, added, 2013, c. 33, s. 163  
**s. 89.2**, added, 2014, c. 39, s. 312  
**s. 90**, 2012, c. 19, s. 311  
**s. 91**, 2010, c. 8, s. 8; 2011, c. 8, s. 1; 2013, c. 40, s. 292  
**s. 92**, 2012, c. 19, s. 708; 2013, c. 33, s. 164, c. 40, subpar. 238(1)(h)(ii)  
**s. 93**, 2013, c. 33, s. 165, c. 40, subpar. 238(1)(h)(iii)  
**s. 94**, 2008, c. 28, s. 119; 2010, c. 8, s. 9; 2012, c. 1, s. 207; 2013, c. 33, s. 166  
**s. 95**, 2010, c. 8, s. 10(F); 2012, c. 17, s. 31  
**ss. 98.1 and 98.2**, added, 2012, c. 17, s. 32  
**s. 99**, 2012, c. 17, s. 33  
**s. 100**, 2005, c. 20, s. 81; 2010, c. 8, s. 11; 2012, c. 17, s. 56  
**s. 101**, 2012, c. 17, s. 34  
**s. 103**, 2012, c. 17, s. 35  
**s. 107.1**, added, 2010, c. 8, s. 11.1; 2012, c. 17, s. 57  
**s. 109.1**, added, 2010, c. 8, s. 12; 2012, c. 17, s. 58  
**s. 110**, 2010, c. 8, s. 13; 2012, c. 17, ss. 36 and 84(2)  
**s. 111**, 2010, c. 8, s. 14; 2012, c. 17, s. 37  
**s. 111.1**, added, 2010, c. 8, s. 14.1; 2012, c. 17, s. 59  
**s. 112**, 2010, c. 8, s. 15; 2012, c. 17, ss. 38, 60 and 84(3)  
**s. 113**, 2010, c. 8, s. 16; 2012, c. 17, s. 39  
**s. 113.1**, added, 2012, c. 17, s. 40  
**s. 114.1**, added, 2010, c. 8, s. 16.1  
**s. 117**, 2012, c. 17, s. 41  
**s. 121**, 2012, c. 17, s. 42  
**s. 121.1**, added, 2012, c. 17, s. 43  
**s. 123**, 2012, c. 17, s. 44  
**s. 130**, repealed, 2001, c. 32, s. 81  
**s. 131**, 2001, c. 32, s. 81; 2012, c. 17, s. 45(F)  
**s. 132**, repealed, 2001, c. 32, s. 81  
**s. 133.1**, added, 2011, c. 8, s. 3; 2012, c. 17, s. 46  
**s. 145**, 2014, c. 20, s. 304  
**s. 146**, 2014, c. 20, s. 305  
**s. 149**, 2004, c. 15, s. 71  
**s. 150.1**, added, 2004, c. 15, s. 72; 2005, c. 38, s. 119; 2011, c. 8, s. 4; 2012, c. 17, s. 47; 2014, c. 39, s. 313  
**s. 152.1**, added, 2010, c. 8, s. 17  
**s. 153**, 2003, c. 22, s. 173; 2010, c. 8, s. 18; 2012, c. 17, ss. 48 and 84(4)  
**s. 158**, 2003, c. 22, par. 225(z.3)(E)  
**s. 159**, 2010, c. 8, s. 19  
**s. 161**, 2010, c. 8, s. 20; 2012, c. 17, ss. 49, 61 and 84(5)  
**s. 163**, 2010, c. 8, s. 21; 2012, c. 17, s. 62  
**s. 165**, 2010, c. 8, s. 22  
**s. 166**, 2008, c. 3, s. 5; 2012, c. 17, s. 50  
**s. 167**, 2010, c. 8, s. 23; 2012, c. 17, s. 63  
**s. 168**, 2010, c. 8, s. 24; 2012, c. 17, s. 64  
**s. 169**, 2010, c. 8, s. 25; 2012, c. 17, s. 65(F)  
**s. 169.1**, 2010, c. 8, s. 26  
**s. 170**, 2010, c. 8, s. 27  
**s. 170.1**, added, 2010, c. 8, s. 27.1  
**s. 170.2**, added, 2012, c. 17, s. 51  
**s. 171**, 2010, c. 8, s. 28; 2012, c. 17, s. 52  
**s. 171.1**, added, 2012, c. 17, s. 53  
**s. 172**, 2010, c. 8, s. 29  
**s. 176**, 2010, c. 8, s. 30  
**s. 198**, 2002, c. 8, s. 194(E)  
**s. 201.1**, added, 2012, c. 17, s. 54  
**s. 218**, repealed, 2001, c. 27, s. 273.1  
**s. 245**, repealed, 2004, c. 15, s. 110  
**s. 246**, repealed, 2001, c. 32, s. 81  
**s. 270**, 2001, c. 41, s. 123  
**s. 275**, 2010, c. 8, s. 31; 2012, c. 17, s. 55  
 Coordinating amendment, 2001, c. 26, s. 323  
 Coordinating amendment, 2001, c. 27, s. 273.1  
 Coordinating amendments, 2001, c. 32, s. 81  
 Coordinating amendments, 2001, c. 41, ss. 122 and 123  
 Coordinating amendments, 2002, c. 8, s. 194  
 Coordinating amendment, 2011, c. 8, s. 6  
 Coordinating amendment, 2012, c. 17, s. 84  
 Coordinating amendment, 2012, c. 19, s. 710  
 Coordinating amendments, 2012, c. 31, ss. 313 and 314  
 Coordinating amendment, 2013, c. 16, ss. 36 and 37  
 General, 2011, c. 8, s. 2  
 General, 2012, c. 17, s. 4  
 General, 2013, c. 33, ss. 167 and 168 (not subject to appeal to Refugee Appeal Division)  
 Transitional, 2008, c. 3, ss. 6 to 10  
 Transitional, 2008, c. 28, s. 120 (repealed by 2012, c. 19, s. 709)  
 Transitional, 2010, c. 8, ss. 32 to 40 (*see* amendments 2012, c. 17, ss. 66 to 68)  
 Transitional, 2011, c. 8, s. 5  
 Transitional, 2012, c. 17, ss. 79 to 83.1  
 Transitional, 2013, c. 16, ss. 28 to 35  
 CIF, 2001, c. 26, s. 323 in force on assent 01.11.2001  
 CIF, 2001, c. 27 (assent: 01.11.2001), ss. 1 and 4 in force 06.12.2001 *see* SI/2001-119;  
 — ss. 2, 3, 5 to 72, 74 to 109, 112 to 170, 172 to 193, 196 to 244 and 246 to 274 in force 28.06.2002 *see* SI/2002-97;  
 — s. 245 repealed before coming into force by 2004, c. 15, s. 110;  
 — ss. 73, 110, 111, 171, 194 and 195 in force 15.12.2012 *see* SI/2012-94.  
 CIF, 2001, c. 32, s. 81 in force on assent 18.12.2001  
 CIF, 2001, c. 41, ss. 122 and 123 in force on assent 18.12.2001  
 CIF, 2002, c. 8, s. 194 in force on assent 27.03.2002  
 CIF, 2003, c. 22, ss. 172, 173 and 225 in force 01.04.2005 *see* SI/2005-24  
 CIF, 2004, c. 15, s. 110 in force on assent 06.05.2004; ss. 70 to 72 in force 28.06.2004 *see* SI/2004-66  
 CIF, 2005, c. 10, s. 34 in force 04.04.2005 *see* SI/2005-29  
 CIF, 2005, c. 20, s. 81 in force 12.12.2006 *see* SI/2006-143  
 CIF, 2005, c. 38, ss. 118 and 119 in force 12.12.2005 *see* SI/2005-119  
 CIF, 2008, c. 3 (assent: 14.02.2008), ss. 1 to 10 in force 22.02.2008 *see* SI/2008-24  
 CIF, 2008, c. 28, ss. 116 to 120 in force on assent 18.06.2008  
 CIF, 2010, c. 8, ss. 3 to 6, 9, 13, 14, 28, 31, 32, 39 and 40 in force on assent 29.06.2010;  
 — ss. 1, 7, 10 to 12, 14.1, 17 to 20, 22, 23, 26, 27(2), 29, 30, 33 to 35 and 37 in force 15.12.2012 *see* SI/2012-96;

## I

**Immigration and Refugee Protection Act — 2001, c. 27 — Continued**

- ss. 2, 15(4) and 36 in force 15.08.2012 *see* SI/2012-65;
- s. 8 repealed before coming into force *see* 2011, c. 8, s. 6;
- s. 15(3) in force 28.06.2012 *see* s. 42(2) as amended by 2012, c. 17, s. 69;
- ss. 21 and 24 repealed before coming into force *see respectively* 2012, c. 17, ss. 62 and 64;
- ss. 15(1), (2) and (5), 16, 16.1, 25, 27(1), 27.1, 37.1, 38 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 42 as amended by 2012, c. 17, s. 69 — Not in force.
- CIF, 2011, c. 8, s. 6 in force on assent 23.03.2011; ss. 1 to 5 in force 30.06.2011 *see* SI/2011-57
- CIF, 2012, c. 1, ss. 149 and 150 in force on assent 13.03.2012 *see* s. 166(1); ss. 205 to 207 in force 04.07.2012 *see* SI/2012-48
- CIF, 2012, c. 17, ss. 2, 3, 5, 10, 11(2), 12 to 16, 23(2) and (3), 24 to 28, 32, 36, 37, 38(1.1), 48, 52, 55 to 69 and 79 to 84 in force on assent 28.06.2012;
- ss. 4, 6, 9(2), 30 and 47 in force 29.04.2013 *see* SI/2013-48;
- ss. 7, 8, 9(1), 17 to 22, 23(1), 29, 33 to 35, 38(1) and (2), 39, 41 to 46, 49 to 51 and 53 in force 15.12.2012 *see* SI/2012-95;
- ss. 11(1), 31, 40 and 54 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 85(2) — Not in force.
- CIF, 2012, c. 19, ss. 700 to 710 in force on assent 29.06.2012; s. 311 in force 01.03.2013 *see* SI/2013-17
- CIF, 2012, c. 31, ss. 308 to 314 in force on assent 14.12.2012
- CIF, 2013, c. 16, ss. 1 to 5, 9 to 11, 13 to 15, 18, 21, 24, 28, 29, 32, 33, 36 and 37 in force on assent 19.06.2013;
- ss. 6 to 8 in force 30.08.2013 *see* SI/2013-99;
- s. 12 deemed never to have come into force and is repealed *see* par. 37(2)(a);
- ss. 16, 17 and 20 in force 20.11.2014 *see* SI/2014-102;
- ss. 19, 22, 23, 25 to 27, 30, 31, 34 and 35 come into force on a day to be fixed by order of the Governor in Council *see* s. 38(2) — Not in force.
- CIF, 2013, c. 33, ss. 161, 162(1) and 163 to 168 in force on assent 26.06.2013; s. 162(2) in force 06.02.2014 *see* SI/2014-7.
- CIF, 2013, c. 40, s. 235, par. 237(1)(i), 238(1)(h) and s. 293 in force on assent 12.12.2013; ss. 290 to 292 in force 01.01.2015 *see* SI/2014-99 [Note: s. 290, was amended before coming into force, *see* s. 2014, c. 20, s. 306].
- CIF, 2014, c. 20, ss. 299 and 302 to 306 in force on assent 19.06.2014; ss. 300 and 301 in force 01.01.2015 *see* SI/2014-99.
- CIF, 2014, c. 22 (assent: 19.06.2014), ss. 42 and 43 come into force on a day to be fixed by order of the Governor in Council that is made not earlier than one day after the day on which an order is made under s. 46(1) *see* s. 46(2) — Not in force.
- CIF, 2014, c. 39, ss. 309(2) and (3), 312 and 313(1) and (3) in force on assent 16.12.2014;
- 306 to 308, 309(1), 310, 311 and 313(2) come into force on a day or days to be fixed by order of the Governor in Council *see* s. 314 — Not in force.

## Importation of Intoxicating Liquors Act — R.S., 1985, c. I-3

*(Importation des boissons enivrantes, Loi sur l')*

**Minister of National Revenue**

- s. 2, 1993, c. 44, s. 159; 1997, c. 14, s. 80; 2001, c. 28, s. 52; 2002, c. 7, s. 182, c. 22, s. 394; 2012, c. 26, s. 57; 2014, c. 2, s. 12, c. 14, s. 21
- s. 3, 1988, c. 65, s. 132; 1993, c. 44, s. 160; 1997, c. 14, s. 81; 1997, c. 36, s. 211; 1999, c. 17, s. 163; 2001, c. 28, s. 53; 2002, c. 22, s. 395 and s. 411(7); 2004, c. 16, s. 9; 2005, c. 38, par. 138(i); 2012, c. 14, s. 1, c. 26, s. 58; 2014, c. 20, s. 163
- s. 7, R.S., c. 27 (1st Supp.), s. 203; R.S., c. 40 (4th Supp.), s. 2 (Sch., item 5)
- Schedule, added, 2012, c. 26, s. 59; 2014, c. 14, s. 22
- Coordinating amendments, 2002, c. 22, ss. 411(6) to (8)
- Coordinating amendments, 2012, c. 26, ss. 60 to 64
- Transitional, R.S., c. 40 (4th Supp.), s. 2
- CIF, R.S., c. 27 (1st Supp.), s. 203 proclaimed in force 04.12.85 *see* SI/85-211
- CIF, R.S., c. 40 (4th Supp.) in force 31.08.88 *see* SI/88-135
- CIF, 1988, c. 65, s. 132 in force 01.01.89 *see* SI/89-9 *see also* s. 150(2)
- CIF, 1993, c. 44, ss. 159 and 160 in force 01.01.94 *see* SI/94-1
- CIF, 1997, c. 14, ss. 80 and 81 in force 05.07.97 *see* SI/97-86
- CIF, 1997, c. 36, s. 211 deemed in force 01.01.98 and applies, or is deemed to have applied, to all goods referred to in this Act imported on or after that day and to goods imported before that day that were not accounted for under s. 32 of the *Customs Act* before that day *see* s. 214.
- CIF, 1999, c. 17, s. 163 in force 01.11.99 *see* SI/99-111
- CIF, 2001, c. 28, ss. 52 and 53 in force 01.11.2002 *see* SI/2002-146
- CIF, 2002, c. 7, s. 182 in force 01.04.2003 *see* SI/2003-48
- CIF, 2002, c. 22, s. 411 in force on assent 13.06.2002; ss. 394 and 395 in force 01.07.2003 *see* SI/2003-47
- CIF, 2004, c. 16, s. 9 in force 01.07.2003 *see* s. 32(2).
- CIF, 2005, c. 38, s. 138 in force 12.12.2005 *see* SI/2005-119
- CIF, 2012, c. 14, in force on assent 28.06.2012
- CIF, 2012, c. 26, ss. 60 to 64 in force on assent 14.12.2012; ss. 57 to 59 in force 01.04.2013 *see* SI/2013-16
- CIF, 2014, c. 2 (assent: 25.03.2014), s. 12 comes into force on a day to be fixed by order of the Governor in Council *see* s. 73(1) — Not in force
- CIF, 2014, c. 14 (assent: 19.06.2014), ss. 21 and 22 in force 01.10.2014 *see* SI/2014-74.
- CIF, 2014, c. 20, s. 163 in force on assent 19.06.2014.

## Income Tax Act — 1948, c. 52 (*see* R.S.C. 1952, c. 148)

## Income Tax Act — R.S.C. 1952, c. 148 *(Impôt sur le revenu, Loi de l')*

## I

**Income Tax Act — R.S.C. 1952, c. 148 — Continued**

ACT REPEALED except s. 1 and Parts IV and VIII, by 1970-71-72, c. 63, s. 1

**Part IV**, (ss. 111 to 115E):

**s. 111**, 1968-69, c. 33, s. 1

**s. 112**, 1958, c. 32, s. 41; 1960-61, c. 49, s. 36; 1968-69, c. 33, s. 1

**ss. 113 and 114**, 1968-69, c. 33, s. 1

**s. 115**, 1952-53, c. 40, s. 83; 1958, c. 32, s. 42; 1964-65, c. 13, s. 23; 1968-69, c. 33, s. 1

**s. 115A**, added, 1968-69, c. 33, s. 1

**s. 115B**, added, 1968-69, c. 33, s. 1

**s. 115C**, added, 1968-69, c. 33, s. 1

**s. 115D**, added, 1968-69, c. 33, s. 1

**s. 115E**, added, 1968-69, c. 33, s. 1

*Note*: Part IV does not apply in respect of gifts made after 1971.

*See* 1970-71-72, c. 63, Part III, s. 14

**Part VIII**, (ss. 140 to 144):

**s. 141**, 1952-53, c. 40, s. 88; 1956, c. 39, s. 30

*Note*: *see* 1970-71-72, c. 63, Part III, s. 15

**Income Tax Act — R.S.C. 1970, c. I-5**

(*Impôt sur le revenu, Loi de l'*)

Act not in force by virtue of 1970-71-72, c. 43, ss. 1 to 4 (*see next*)

**Income Tax Act, An Act to amend**

**— 1970-71-72, c. 63**

(*Impôt sur le revenu, Loi de l' (loi modificative)*)

**Part I**, repealed, *see* R.S., Schedule (5th Supp.) for extent of repeal and 1994, c. 21, s. 122 *see also* Table of Public Statutes dated 31.12.93 for amendments prior to repeal

**Part II**, (consequential amendments)

**Part III**, repealed, *see Income Tax Application Rules, 1971*

**Part IV**, amendments to pre-1972 *Income Tax Act*

Transitional, R.S., c. 2 (5th Supp.), ss. 69 to 78 *re* application

CIF, R.S., Schedule (5th Supp.) in force 01.03.94 *see* SI/94-19

CIF, R.S., c. 2 (5th Supp.), ss. 69 to 78 in force 01.03.94 *see* SI/94-19

CIF, 1994, c. 21, s. 122 deemed in force 01.03.94

**Income Tax Act — R.S., 1985, c. 1 (5th Supp.)**

(*Impôt sur le revenu, Loi de l'*)

**Minister of National Revenue**

**s. 3**, 1994, c. 7, Sch. II, s. 1

**s. 4**, 1994, c. 7, Sch. II, s. 2; c. 21, s. 1; 1996, c. 21, s. 2; 2007, c. 35, s. 101; 2013, c. 34, s. 169

**s. 6**, 1994, c. 7, Sch. II, s. 3, Sch. VIII, s. 1, c. 21, s. 2; 1995, c. 3, s. 1, c. 21, s. 1; 1997, c. 10, s. 267; 1998, c. 19, s. 68; 1999, c. 22, s. 2; 2002, c. 9, s. 20; 2003, c. 15, s. 69; 2005, c. 21, s. 101; 2007, c. 16, s. 1; 2009, c. 2, s. 2; 2010, c. 25, s. 2; 2012, c. 31, s. 2; 2013, c. 34, s. 170

**s. 7**, 1994, c. 7, Sch. II, s. 4, c. 21, s. 3; 1999, c. 22, s. 3; 2001, c. 17, s. 2; 2007, c. 35, s. 68; 2009, c. 2, s. 3; 2010, c. 25, s. 3; 2013, c. 34, s. 171

**s. 8**, 1994, c. 7, Sch. II, s. 5, Sch. VIII, s. 2, c. 21, s. 4; 1996, c. 23, s. 171; 1998, c. 19, s. 69; 1999, c. 22, s. 4; 2000, c. 12, s. 142 (Sch. 2, par. 1(a), 10(a)(E) and 15(a)(F)); 2001, c. 17, s. 3; 2002, c. 9, s. 21; 2007, c. 2, s. 2; 2012, c. 31, s. 3; 2013, c. 34, s. 172

**s. 10**, 1994, c. 7, Sch. II, s. 6; 1998, c. 19, s. 70; 2001, c. 17, s. 4; 2013, c. 40, s. 2

**s. 11**, 1994, c. 21, s. 5; 1996, c. 21, s. 3; 2013, c. 40, s. 3

**s. 12**, 1994, c. 7, Sch. II, s. 7, Sch. VI, s. 2, Sch. VIII, s. 3, c. 21, s. 6; 1995, c. 3, s. 2, c. 21, s. 76; 1996, c. 21, s. 4; 1997, c. 10, s. 268, c. 25, s. 2, c. 26, s. 82; 1998, c. 19, ss. 2 and 71; 1999, c. 22, s. 5; 2001, c. 17, s. 5; 2003, c. 28, s. 1; 2007, c. 35, s. 9; 2009, c. 2, s. 4; 2010, c. 25, s. 4; 2012, c. 31, s. 4; 2013, c. 34, ss. 2, 91 and 173, c. 40, s. 4; 2014, c. 39, s. 2

**s. 12.2**, 1994, c. 7, Sch. II, s. 8; 1998, c. 19, s. 72

**s. 12.3**, 1995, c. 3, s. 3; repealed, 2013, c. 34, s. 174

**s. 12.5**, added, 2009, c. 2, s. 5

**s. 12.6**, added, 2013, c. 40, s. 5

**s. 13**, 1994, c. 7, Sch. II, s. 9, Sch. VIII, s. 4, c. 21, s. 7; 1995, c. 1, s. 44, c. 3, s. 4, c. 21, s. 2; 1997, c. 25, s. 3; 1998, c. 19, s. 73; 1999, c. 22, s. 6; 2001, c. 17, ss. 6 and 196; 2007, c. 35, s. 68; 2013, c. 34, ss. 54, 92 and 175, c. 40, s. 6

**s. 14**, 1994, c. 7, Sch. II, s. 10, c. 21, s. 8; 1995, c. 3, s. 5, c. 21, s. 3; 1998, c. 19, s. 74; 2001, c. 17, ss. 7 and 197; 2007, c. 2, s. 3; 2013, c. 34, ss. 55, 93 and 176, c. 40, s. 7; 2014, c. 39, s. 3

**s. 15**, 1994, c. 7, Sch. II, s. 11, Sch. VIII, s. 5, c. 21, s. 9; 1995, c. 21, s. 4; 1997, c. 10, s. 269; 1998, c. 19, s. 75; 2000, c. 12, s. 142 (Sch. 2, par. 1(b)); 2007, c. 2, s. 43; 2012, c. 31, s. 5; 2013, c. 34, s. 177; 2014, c. 39, s. 4

**s. 15.1**, 1994, c. 7, Sch. V, s. 90, Sch. VIII, s. 6, c. 8, s. 1; 1998, c. 19, s. 76; 2001, c. 17, s. 198

**s. 15.2**, 1994, c. 7, Sch. V, s. 90, Sch. VIII, s. 6, c. 8, s. 2; 1998, c. 19, s. 77; 2001, c. 17, s. 199

**s. 16**, 1994, c. 7, Sch. VIII, s. 7, c. 21, s. 10; 1998, c. 19, s. 78; 2001, c. 17, s. 200

**s. 16.1**, 1994, c. 7, Sch. II, s. 12; 1999, c. 22, s. 7; 2013, c. 34, s. 94

**s. 17**, 1999, c. 22, s. 8; 2001, c. 17, s. 8; 2007, c. 35, s. 10; 2014, c. 39, s. 5

**s. 17.1**, added, 2012, c. 31, s. 6

**s. 18**, 1994, c. 7, Sch. II, s. 13, Sch. VIII, s. 8, c. 21, s. 11; 1995, c. 3, s. 6, c. 21, ss. 5 and 48; 1996, c. 21, s. 5; 1997, c. 25, s. 4; 1998, c. 19, ss. 3 and 79; 2001, c. 17, ss. 9 and 201; 2003, c. 28, s. 2; 2006, c. 4, s. 161; 2007, c. 35, ss. 11 and 102; 2008, c. 28, s. 2; 2010, c. 25, s. 5; 2011, c. 24, s. 2; 2012, c. 31, s. 7; 2013, c. 33, s. 2, c. 34, ss. 56, 95, 178 and par. 427(2)(a) and (b), and c. 33, s. 41(3), c. 40, s. 8; 2014, c. 39, s. 6

**s. 18.1**, added, 1998, c. 19, s. 80; 2001, c. 17, ss. 10 and 202(E); 2013, c. 34, ss. 96(F) and 179, c. 40, s. 9

**s. 18.2**, added, 2007, c. 35, s. 12; repealed, 2009, c. 2, s. 6

**s. 18.3**, added, 2013, c. 40, s. 10

**s. 19**, 1994, c. 7, Sch. II, s. 14; 1995, c. 46, s. 5; 2001, c. 17, s. 11; 2007, c. 35, s. 13

**s. 19.01**, added, 2001, c. 17, s. 12

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. 20**, 1994, c. 7, Sch. II, s. 15, Sch. VIII, ss. 9 and 157, c. 8, s. 3, c. 21, s. 12; 1995, c. 3, s. 7, c. 21, ss. 6 and 45; 1997, c. 25, s. 5; 1998, c. 19, ss. 4 and 81; 1999, c. 22, s. 9; 2000, c. 19, s. 2; 2001, c. 17, ss. 13 and 203; 2003, c. 28, s. 3; 2007, c. 35, s. 14; 2009, c. 2, s. 7; 2010, c. 25, s. 6; 2012, c. 31, s. 8; 2013, c. 33, s. 3, c. 34, ss. 57, 97 and 180, and c. 33, s. 41(3), c. 40, s. 11
- s. 20.01**, added, 1999, c. 22, s. 10; 2000, c. 12, s. 142 (Sch. 2, par. 1(c)); 2013, c. 40, s. 12(E)
- s. 20.1**, added, 1994, c. 21, s. 13; 2013, c. 34, s. 98
- ss. 20.2 to 20.3**, added, 2001, c. 17, s. 14
- s. 20.4**, added, 2009, c. 2, s. 8
- s. 21**, 1994, c. 7, Sch. II, s. 16; 2001, c. 17, s. 15
- s. 24**, 1994, c. 7, Sch. II, s. 17, Sch. VIII, s. 10; 1995, c. 3, s. 8; 2000, c. 12, s. 142 (Sch. 2, par. 1(d) and 7(a)(E)); 2001, c. 17, s. 16
- s. 24.1**, repealed, 1996, c. 21, s. 6
- s. 25**, 1996, c. 21, s. 7
- s. 26**, 1994, c. 7, Sch. III, s. 14(F)
- s. 27**, 1998, c. 19, s. 82; 2001, c. 17, s. 17
- s. 28**, 1994, c. 7, Sch. II, s. 18; 1995, c. 21, s. 7; 1998, c. 19, s. 83; 2001, c. 17, s. 18; 2013, c. 40, s. 13(E); 2014, c. 39, s. 7
- s. 31**, 1995, c. 21, s. 8; 2013, c. 40, s. 14
- s. 32**, 1994, c. 7, Sch. II, s. 19
- s. 33.1**, 1994, c. 7, Sch. II, s. 20; 2001, c. 17, s. 19; 2010, c. 25, s. 7; repealed, 2013, c. 33, s. 4
- s. 34.1**, added, 1996, c. 21, s. 8; 1998, c. 19, s. 84; 2013, c. 40, s. 15; 2014, c. 39, s. 8
- s. 34.2**, added, 1996, c. 21, s. 8; 1998, c. 19, s. 85; 2011, c. 24, s. 3; 2013, c. 34, s. 58, c. 40, s. 16
- s. 34.3**, added, 2011, c. 24, s. 3
- s. 35**, 2001, c. 17, s. 20; 2013, c. 34, ss. 99 and 100
- s. 36**, repealed, 2013, c. 40, s. 17
- s. 37**, 1994, c. 7, Sch. II, s. 21, c. 8, s. 4; 1995, c. 1, s. 63(1)(c), c. 3, s. 9, c. 21, s. 9; 1996, c. 21, s. 9; 1997, c. 25, s. 6 *see also* s. 74; 1998, c. 19, ss. 5 and 86; 1999, c. 22, s. 11; 2001, c. 17, s. 21; 2005, c. 30, s. 2; 2008, c. 28, s. 3; 2012, c. 31, s. 9; 2013, c. 34, s. 181, c. 40, ss. 18 and 120
- ss. 37.1 to 37.3**, repealed, 1998, c. 19, s. 87
- s. 38**, 1998, c. 19, s. 6; 2001, c. 17, s. 22; 2002, c. 9, s. 22; 2006, c. 4, s. 51; 2007, c. 35, s. 15; 2008, c. 28, s. 4; 2014, c. 39, s. 9
- s. 38.1**, added, 2011, c. 24, s. 4
- s. 38.2**, added, 2013, c. 34, s. 182
- s. 39**, 1994, c. 7, Sch. II, s. 22, Sch. VIII, s. 11, c. 21, s. 14; 1995, c. 3, s. 10, c. 21, ss. 10 and 49; 1998, c. 19, s. 7; 2000, c. 12, s. 142 (Sch. 2, par. 1(e)); 2001, c. 17, ss. 23 and 204; 2009, c. 2, s. 9; 2013, c. 34, s. 59; 2014, c. 39, s. 10
- s. 39.1**, added, 1995, c. 3, s. 11; 1998, c. 19, s. 88; 2001, c. 17, s. 24; 2013, c. 34, s. 101
- s. 40**, 1994, c. 7, Sch. II, s. 23, Sch. VIII, s. 12, c. 21, s. 15; 1995, c. 3, s. 12, c. 21, s. 11; 1998, c. 19, ss. 8 and 89; 2000, c. 12, s. 142 (Sch. 2, par. 1(f)); 2001, c. 17, ss. 25 and 205(E); 2005, c. 19, s. 13; 2007, c. 2, s. 4, c. 35, s. 103; 2008, c. 28, s. 5; 2009, c. 2, s. 10; 2010, c. 25, s. 8; 2011, c. 24, s. 5; 2013, c. 34, ss. 60, 102 and 183, c. 40, s. 19; 2014, c. 39, s. 11
- s. 41**, 2001, c. 17, s. 26
- s. 42**, 2013, c. 34, s. 184
- s. 43**, 2001, c. 17, s. 27; 2013, c. 34, s. 185
- s. 43.1**, added, 1994, c. 7, Sch. VIII, s. 13, c. 21, s. 16; 2011, c. 24, s. 6; 2013, c. 34, s. 103
- s. 44**, 1994, c. 7, Sch. II, s. 24; 1994, c. 21, s. 17; 1995, c. 21, s. 12; 1998, c. 19, s. 90; 1999, c. 22, s. 12; 2001, c. 17, s. 28; 2007, c. 2, s. 5; 2013, c. 34, ss. 104 and 186, c. 40, s. 20(E)
- s. 44.1**, added, 2001, c. 17, s. 29; 2003, c. 15, s. 70; 2010, c. 12, s. 2; 2013, c. 34, ss. 105 and 187
- s. 45**, 1994, c. 7, Sch. II, s. 25, c. 21, s. 18; 1996, c. 21, s. 10; 2000, c. 12, s. 142 (Sch. 2, par. 1(g)); 2001, c. 17, s. 30
- s. 46**, 2001, c. 17, s. 31
- s. 47**, 1995, c. 21, s. 13; 2001, c. 17, s. 32
- s. 48**, repealed, 1994, c. 21, s. 19
- s. 48.1**, added, 1994, c. 7, Sch. II, s. 26; 1996, c. 21, s. 11; 1998, c. 19, s. 91; 2001, c. 17, s. 33; 2007, c. 35, s. 68; 2011, c. 24, s. 7
- s. 49**, 1994, c. 7, Sch. II, s. 27; 1995, c. 3, s. 13, c. 21, s. 14; 2001, c. 17, s. 34; 2013, c. 34, s. 188
- s. 49.1**, added, 2000, c. 19, s. 3
- s. 50**, 1994, c. 7, Sch. II, s. 28; 1995, c. 21, s. 15; 2013, c. 40, s. 21
- s. 51**, 1994, c. 21, s. 20; 1995, c. 21, s. 16; 1998, c. 19, s. 92; 2010, c. 12, s. 3; 2013, c. 34, s. 3
- s. 51.1**, added, 1995, c. 21, s. 50
- s. 52**, 1994, c. 7, Sch. II, s. 29, Sch. VIII, s. 14, c. 21, s. 21; 1998, c. 19, s. 93; 1999, c. 22, s. 13; 2001, c. 17, s. 35; 2013, c. 34, s. 189
- s. 53**, 1994, c. 7, Sch. II, s. 30, Sch. VIII, s. 15, c. 21, s. 22; 1995, c. 3, s. 14, c. 21, s. 17; 1996, c. 21, s. 12; 1997, c. 25, s. 7; 1998, c. 19, s. 94; 1999, c. 22, s. 14; 2000, c. 19, s. 4; 2001, c. 17, ss. 36 and 206; 2002, c. 9, s. 23; 2005, c. 19, s. 14; 2006, c. 4, s. 52; 2007, c. 29, s. 2, c. 35, s. 16; 2009, c. 2, s. 11; 2011, c. 24, s. 8; 2012, c. 31, s. 10; 2013, c. 34, ss. 4, 29, 61, 106 and 190, c. 40, s. 22
- s. 54**, 1994, c. 7, Sch. II, s. 31, Sch. VIII, s. 16, c. 21, s. 23; 1995, c. 3, s. 15, c. 21, ss. 18 and 77; 1998, c. 19, s. 95; 2000, c. 12, ss. 130(F) and 142 (Sch. 2, par. 1(h), 2(a)(E), 4(a)(F), 5(a)(F), 13(a)(E) and s. 14(F)), c. 19, s. 5; 2001, c. 17, ss. 37 and 207(E); 2009, c. 2, s. 12; 2011, c. 24, s. 9; 2013, c. 34, ss. 107 and 191, c. 40, s. 23
- s. 54.1**, 2000, c. 12, s. 142 (Sch. 2, par. 3(a)(F) and 7(b)(E)); 2001, c. 17, s. 238(E); 2013, c. 34, s. 192(E)
- s. 55**, 1994, c. 21, s. 24; 1995, c. 3, s. 16; 1998, c. 19, s. 96; 2001, c. 17, s. 38; 2013, c. 34, ss. 62 and 193, c. 40, s. 24
- s. 56**, 1994, c. 7, Sch. II, s. 32, Sch. III, s. 13(E), Sch. VII, s. 1, Sch. VIII, s. 17, c. 21, s. 25; 1996, c. 11, s. 99(c), c. 23, ss. 172 and 187(d); 1997, c. 25, s. 8; 1998, c. 19, ss. 9 and 97; 1999, c. 22, s. 15; 2000, c. 12, s. 142 (Sch. 2, par. 1(i), 7(c)(E), 9(a) and s. 12), c. 19, s. 6; 2001, c. 17, s. 39; 2002, c. 9, s. 24; 2006, c. 4, s. 173; 2007, c. 2, s. 6, c. 29, s. 3, c. 35, ss. 17 and 104; 2009, c. 2, s. 13; 2010, c. 12, s. 4, c. 25, s. 9; 2011, c. 24, s. 10; 2012, c. 19, s. 27, ss. 26 and 36(2), c. 31, s. 11; 2013, c. 34, s. 194, c. 40, s. 25, subpar. 236(1)(e)(i) and par. 237(1)(j); 2014, c. 20, s. 2
- s. 56.1**, 1994, c. 7, Sch. VIII, s. 18. (*Note* 1994, c. 7, Sch. VIII, s. 18(2) amended by 1994, c. 21, s. 134); 1997, c. 25, s. 9. (*Note* 1997, c. 25, s. 9 amended by 1998, c. 19, s. 307); 1998, c. 19, ss. 98(F) and 307; 2000, c. 12, s. 142 (Sch. 2, par. 2(b)(E), 5(b)(F) and 9(b)); 2005, c. 33, s. 10; 2013, c. 34, s. 108
- ss. 56.2 and 56.3**, added, 1995, c. 21, s. 19
- s. 56.4**, added, 2013, c. 34, s. 195
- s. 58**, 1994, c. 7, Sch. VIII, s. 19(E); 2000, c. 12, s. 142 (Sch. 2, par. 1(j))

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. 59, 2001, c. 17, s. 40
- s. 59.1, 1994, c. 7, Sch. II, s. 33
- s. 60, 1994, c. 7, Sch. II, s. 34, Sch. VII, s. 2, Sch. VIII, s. 20, c. 21, s. 26; 1996, c. 11, s. 99(c), c. 21, s. 13, c. 23, ss. 172.1 and 187(d); 1997, c. 25, s. 10; 1998, c. 19, s. 99; 1999, c. 22, s. 16; 2000, c. 12, s. 142 (Sch. 2, par. 1(k), 2(c)(E), 4(b)(F) and 9(c)); c. 19, s. 7; 2001, c. 17, s. 41; 2002, c. 9, s. 25; 2003, c. 15, s. 71; 2004, c. 26, s. 20; 2006, c. 4, s. 174; 2007, c. 2, s. 7, c. 29, s. 4, c. 35, ss. 18 and 105; 2009, c. 2, s. 14; 2010, c. 12, s. 5, c. 25, s. 10; 2011, c. 24, s. 11; 2012, c. 19, s. 278; c. 27, s. 27, c. 31, s. 12; 2013, c. 34, s. 196 and par. 426(4)(a) and (b), c. 40, s. 26; 2014, c. 20, s. 3
- s. 60.001, repealed, 2013, c. 40, s. 27
- s. 60.01, added, 1994, c. 7, Sch. II, s. 35, Sch. VIII, s. 21; 2000, c. 12, s. 142 (Sch. 2, par. 1(l)); 2001, c. 17, s. 239(F)
- s. 60.011, added, 2013, c. 34, s. 197
- s. 60.02, 2010, c. 25, s. 11; 2011, c. 24, s. 12; 2012, c. 31, s. 13
- s. 60.021, added, 2009, c. 2, s. 15
- s. 60.03, added, 2007, c. 29, s. 5; 2012, c. 31, s. 14
- s. 60.1, 1994, c. 7, Sch. VIII, s. 22. (*Note*: 1994, c. 7, Sch. VIII, s. 22(2) amended by 1994, c. 21, s. 135); 1997, c. 25, s. 11; 1998, c. 19, s. 100(F); 2000, c. 12, s. 142 (Sch. 2, par. 1(m)); 2001, c. 17, s. 240(F); 2005, c. 33, s. 11; 2013, c. 34, s. 109, c. 40, s. 28(F)
- s. 60.11, repealed, 2013, c. 40, s. 29
- s. 61.2, added, 1995, c. 21, s. 20; 2000, c. 19, s. 8
- s. 61.3, added, 1995, c. 21, s. 20; 1998, c. 19, s. 101; 2010, c. 12, s. 2108
- s. 61.4, added, 1995, c. 21, s. 20
- s. 62, 1998, c. 19, s. 102; 1999, c. 22, s. 17; 2000, c. 12, s. 142 (Sch. 2, par. 1(n)); 2009, c. 2, s. 16
- s. 63, 1994, c. 7, Sch. II, s. 36, Sch. VII, s. 3, Sch. VIII, s. 23, c. 21, s. 27; 1996, c. 23, s. 173; 1997, c. 25, s. 12; 1998, c. 19, ss. 10 and 103; 1999, c. 22, s. 18; 2000, c. 12, s. 142 (Sch. 2, par. 1(o) and 9(d)), c. 19, s. 9; 2001, c. 17, s. 42; 2007, c. 2, s. 8; 2013, c. 34, s. 198
- s. 64, 1994, c. 7, Sch. II, s. 37; 1996, c. 23, s. 174; 1998, c. 19, s. 11; 2000, c. 12, s. 142 (Sch. 2, par. 1(p)); 2001, c. 17, s. 43; 2005, c. 19, s. 15; 2006, c. 4, s. 53; 2007, c. 2, s. 9
- s. 64.1, 1999, c. 22, s. 19
- s. 65, 2013, c. 34, s. 110
- s. 66, 1994, c. 7, Sch. II, s. 38, c. 8, s. 5, c. 21, s. 28; 1995, c. 21, s. 21; 1997, c. 25, s. 13; 1998, c. 19, s. 104; 2001, c. 17, s. 44; 2003, c. 28, s. 4; 2007, c. 35, s. 19; 2010, c. 25, s. 12; 2011, c. 24, s. 13; 2013, c. 34, ss. 111 and 199, c. 40, s. 30
- s. 66.1, 1994, c. 7, Sch. II, s. 39, c. 8, s. 6, c. 41, s. 37(1)(o); 1995, c. 21, s. 22; 1997, c. 25, s. 14; 2001, c. 17, s. 45; 2003, c. 28, s. 5; 2011, c. 24, s. 14; 2013, c. 34, ss. 112 and 200, c. 40, s. 31
- s. 66.2, 1994, c. 7, Sch. II, s. 40, Sch. VIII, s. 24, c. 21, s. 29; 1995, c. 21, s. 23; 1997, c. 25, s. 15; 2001, c. 17, s. 46; 2003, c. 28, s. 6; 2011, c. 24, s. 15; 2013, c. 34, ss. 113 and 201, c. 40, s. 32
- s. 66.21, added, 2001, c. 17, s. 47; 2013, c. 34, s. 202
- s. 66.3, 1994, c. 8, s. 7; 1995, c. 21, s. 51; 2013, c. 34, s. 114
- s. 66.4, 1994, c. 7, Sch. II, s. 41, Sch. VIII, s. 25, c. 21, s. 30; 1995, c. 21, s. 24; 2001, c. 17, s. 48; 2003, c. 28, s. 7; 2013, c. 34, ss. 115 and 203
- s. 66.6, 1998, c. 19, s. 105
- s. 66.7, 1994, c. 7, Sch. II, s. 42, c. 8, s. 8, c. 21, s. 31; 1995, c. 21, s. 25; 1997, c. 25, s. 16; 1998, c. 19, s. 106; 2001, c. 17, s. 49; 2013, c. 34, ss. 116 and 204
- s. 66.8, 1994, c. 7, Sch. VIII, s. 26; 2001, c. 17, s. 50; 2013, c. 34, s. 205
- s. 67.1, 1994, c. 7, Sch. II, s. 43; 1995, c. 3, s. 17; 1997, c. 22, s. 20; 2002, c. 9, s. 26; 2006, c. 4, s. 54; 2007, c. 35, s. 20; 2013, c. 34, s. 206, c. 40, s. 33
- s. 67.2, 1994, c. 7, Sch. II, s. 44
- s. 67.3, 1994, c. 7, Sch. II, s. 45
- s. 67.5, added, 1994, c. 7, Sch. II, s. 46; 1998, c. 34, s. 10
- s. 67.6, added, 2005, c. 19, s. 16
- s. 68, 2013, c. 34, s. 207
- s. 69, 1994, c. 7, Sch. II, s. 47, Sch. VIII, s. 27, c. 21, s. 32; 1998, c. 19, s. 107; 2001, c. 17, s. 51; 2003, c. 28, s. 8; 2013, c. 34, s. 208(E); 2014, c. 39, s. 12
- s. 70, 1994, c. 7, Sch. II, s. 48, Sch. VIII, s. 28, c. 21, s. 33; 1995, c. 3, s. 18; 1996, c. 21, s. 14; 1998, c. 19, s. 108; 2000, c. 12, s. 142 (Sch. 2, par. 1(q), 7(d)(E) and 8(a)(E)); 2001, c. 17, s. 52 and 208(E); 2002, c. 9, s. 27; 2007, c. 2, s. 10; 2010, c. 25, s. 13; 2013, c. 34, s. 209, c. 40, s. 34; 2014, c. 39, s. 13
- s. 72, 1994, c. 7, Sch. II, s. 49; 1998, c. 19, s. 12; 2000, c. 12, s. 142 (Sch. 2, par. 1(r)); 2013, c. 34, s. 210(F)
- s. 73, 1994, c. 7, Sch. II, s. 50; Sch. VIII, s. 29, c. 21, s. 34; 1995, c. 3, s. 19; 2000, c. 12, s. 142 (Sch. 2, par. 1(s), 2(d)(E), 4(c)(F), 6(a)(F), 7(e)(E) and 9(e)); 2001, c. 17, s. 53; 2002, c. 9, s. 28; 2007, c. 2, s. 11; 2013, c. 34, s. 211; 2014, c. 39, s. 14
- s. 74, 1994, c. 7, Sch. VIII, s. 30
- s. 74.1, 1994, c. 7, Sch. VII, s. 4; 2000, c. 12, s. 142 (Sch. 2, par. 1(t)); 2007, c. 2, s. 12; 2011, c. 24, s. 16
- s. 74.2, 1994, c. 7, Sch. II, s. 51; 1995, c. 3, s. 20; 2000, c. 12, s. 142 (Sch. 2, par. 1(u)); 2001, c. 17, s. 54
- s. 74.4, 1994, c. 7, Sch. II, s. 52; 2000, s. 19, s. 10; 2007, c. 2, s. 43.1
- s. 74.5, 1994, c. 7, Sch. II, s. 53, Sch. VIII, s. 30; 2000, c. 12, s. 142 (Sch. 2, par. 1(v) and 9(f)), c. 19, s. 11; 2007, c. 35, s. 106; 2008, c. 28, s. 6; 2011, c. 24, s. 17
- s. 75, 1995, c. 3, s. 21; 1998, c. 19, s. 13; 2001, c. 17, s. 55; 2007, c. 35, s. 107; 2008, c. 28, s. 7; 2010, c. 25, s. 14; 2012, c. 31, s. 15; 2013, c. 34, ss. 5 and 212, c. 40, s. 35
- s. 75.1, 1994, c. 7, Sch. II, s. 54
- s. 75.2, added, 2013, c. 34, s. 213
- s. 76, 1994, c. 7, Sch. II, s. 55; 2012, c. 19, s. 2
- s. 76.1, added, 2001, c. 17, s. 56
- s. 77, repealed, 1995, c. 21, s. 52
- s. 78, 1994, c. 7, Sch. II, s. 56
- s. 79, 1994, c. 7, Sch. II, s. 57; 1995, c. 21, s. 26; 1998, c. 19, s. 109; 2001, c. 17, s. 209
- s. 79.1, added, 1995, c. 21, s. 26; 1998, c. 19, s. 110; 2001, c. 17, s. 57; 2013, c. 34, s. 117
- s. 80, 1994, c. 7, Sch. II, s. 58; 1995, c. 21, s. 27; 1998, c. 19, s. 111; 1999, c. 22, s. 21; 2001, c. 17, s. 58; 2007, c. 35, s. 21; 2013, c. 34, s. 118, c. 40, s. 36
- s. 80.01, added, 1995, c. 21, s. 27; 2001, c. 17, s. 59 (as amended by 2013, c. 34, s. 372); 2009, c. 2, s. 17; 2013, c. 34, s. 372
- s. 80.02, added, 1995, c. 21, s. 27
- s. 80.03, added, 1995, c. 21, s. 27; 1998, c. 19, s. 112; 2014, c. 39, s. 15

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. 80.04**, added, 1995, c. 21, s. 27; 1998, c. 19, s. 113; 2013, c. 34, ss. 119(E) and 214, c. 40, s. 37; 2014, c. 39, s. 16
- s. 80.1**, 2001, c. 17, s. 210
- s. 80.2**, 2003, c. 28, s. 9; added, 2013, c. 34, s. 215
- s. 80.3**, 1994, c. 7, Sch. II, s. 59, Sch. VIII, s. 31; 2009, c. 31, s. 2; 2014, c. 39, s. 17
- s. 80.4**, 1994, c. 7, Sch. II, s. 60, Sch. VIII, s. 32; 1999, c. 22, s. 22; 2000, c. 12, s. 142 (Sch. 2, par. 1(w)); 2013, c. 34, s. 216
- s. 80.6**, added, 2013, c. 40, s. 38
- s. 81**, 1994, c. 7, Sch. II, s. 61, Sch. IV, s. 15, Sch. VIII, s. 33; 1995, c. 18, s. 88; 1998, c. 19, s. 14; 1999, c. 10, s. 44; 2000, c. 12, s. 142 (Sch. 2, par. 1(x)), c. 19, s. 12; 2001, c. 17, s. 60; 2005, c. 21, s. 102, c. 49, s. 5; 2011, c. 24, s. 18; 2012, c. 19, s. 3; 2013, c. 34, s. 217; 2014, c. 20, s. 4, c. 39, s. 18
- s. 82**, 1998, c. 19, s. 114; 2000, c. 12, s. 142 (Sch. 2, par. 1(y)); 2007, c. 2, s. 44; 2008, c. 28, s. 8; 2013, c. 33, s. 5, c. 34, s. 218 and c. 33, s. 41(3)
- s. 84**, 1994, c. 7, Sch. II, s. 62, c. 21, s. 35; 1999, c. 22, s. 23, c. 31, s. 135(F); 2012, c. 31, s. 16; 2013, c. 34, s. 219
- s. 84.1**, 1994, c. 7, Sch. II, s. 63, Sch. VIII, s. 34; 1998, c. 19, s. 115; 2000, c. 12, s. 142 (Sch. 2, par. 1(z)); 2001, c. 17, s. 61
- s. 85**, 1994, c. 7, Sch. II, s. 64, Sch. VIII, s. 35, c. 21, s. 36; 1995, c. 3, s. 22, c. 21, ss. 28 and 53; 1997, c. 25, s. 17; 1998, c. 19, s. 116; 2001, c. 17, s. 62; 2002, c. 9, s. 29; 2007, c. 2, s. 13, c. 35, s. 22; 2010, c. 12, s. 6; 2013, c. 34, ss. 120 and 220
- s. 85.1**, 1994, c. 7, Sch. VIII, s. 36, c. 21, s. 37; 2001, c. 17, s. 63; 2009, c. 2, s. 18; 2010, c. 12, s. 7; 2013, c. 34, ss. 63 and 221
- s. 86**, 1994, c. 21, s. 38; 1995, c. 21, s. 29
- s. 86.1**, added, 2001, c. 17, s. 64; 2005, c. 30, s. 3; 2007, c. 35, s. 68; 2013, c. 34, s. 222
- s. 87**, 1994, c. 7, Sch. II, s. 65, Sch. VI, s. 3, Sch. VIII, s. 37, c. 8, s. 9, c. 21, s. 39; 1995, c. 3, s. 23, c. 21, ss. 30 and 54; 1996, c. 21, s. 15; 1997, c. 25, s. 18, c. 26, s. 83; 1998, c. 19, ss. 15 and 117; 1999, c. 22, s. 24; 2000, c. 19, s. 13; 2001, c. 17, ss. 65 and 211; 2002, c. 9, s. 30; 2006, c. 4, s. 55; 2007, c. 2, s. 45, c. 35, ss. 68 and 108; 2008, c. 28, s. 9; 2009, c. 2, s. 19; 2010, c. 12, s. 8, c. 25, s. 15; 2012, c. 31, s. 17; 2013, c. 33, s. 6, c. 34, ss. 6, 64 and 223, and c. 33, s. 41(3), c. 40, s. 39; 2014, c. 39, s. 19
- s. 88**, 1994, c. 7, Sch. II, s. 66, Sch. VI, s. 4, Sch. VIII, s. 38; 1994, c. 8, s. 10, c. 21, s. 40; 1995, c. 3, s. 24, c. 21, ss. 31 and 55; 1996, c. 21, s. 16; 1997, c. 25, s. 19; 1998, c. 19, ss. 16 and 118; 2001, c. 17, s. 66; 2002, c. 9, s. 31; 2007, c. 2, s. 46; 2009, c. 2, s. 20; 2012, c. 31, s. 18; 2013, c. 34, ss. 30, 65 and 224, c. 40, s. 40
- s. 88.1**, repealed, 1994, c. 21, s. 41; added, 2009, c. 2, s. 21
- s. 89**, 1994, c. 7, Sch. II, s. 67, c. 21, s. 42; 1998, c. 19, ss. 17 and 119; 2000, c. 19, s. 14; 2001, c. 17, s. 67; 2007, c. 2, s. 47, c. 29, s. 6, c. 35, s. 23; 2009, c. 2, s. 22; 2011, c. 24, s. 19; 2012, c. 19, s. 4; 2012, c. 31, s. 19; 2013, c. 34, s. 225, c. 40, s. 41
- s. 90**, 2013, c. 34, s. 66; 2014, c. 39, s. 20
- s. 91**, 1994, c. 7, Sch. II, s. 68; 2001, c. 17, s. 68; 2007, c. 35, s. 24; 2009, c. 2, s. 23; 2013, c. 34, s. 226
- s. 92**, 2001, c. 17, s. 69; 2007, c. 35, s. 25; 2009, c. 2, s. 24; 2013, c. 34, ss. 31 and 67
- s. 93**, 1994, c. 7, Sch. II, s. 69; 1998, c. 19, s. 120; 2001, c. 17, s. 70 (as amended by 2013, c. 34, s. 373(1)); 2013, c. 34, ss. 32, 68 and 373
- s. 93.1**, added, 2001, c. 17, s. 71; 2012, c. 31, s. 20; 2013, c. 34, s. 69 and par. 427(2)(c) and (3); 2014, c. 39, s. 21
- ss. 93.2 and 93.3**, added, 2014, c. 39, s. 22
- s. 94**, 1994, c. 7, Sch. II, s. 70, Sch. VIII, s. 39; 1997, c. 25, s. 20; 2001, c. 17, s. 72; 2013, c. 34, s. 7, c. 40, s. 42; 2014, c. 39, s. 23
- s. 94.1**, 1998, c. 19, s. 121; 2013, c. 34, s. 8
- s. 94.2**, added, 2013, c. 34, s. 9; 2014, c. 39, s. 24
- s. 95**, 1994, c. 7, Sch. II, s. 71, c. 21, s. 43; 1995, c. 21, ss. 32, 46 and 78 (*Note* 1995, c. 21, s. 46 amended by 1998, c. 19, s. 305); 1998, c. 19, ss. 122 and 305; 1999, c. 22, s. 25; 2001, c. 17, s. 73; 2007, c. 35, s. 26; 2009, c. 2, s. 25; 2013, c. 34, ss. 33, 39, 70, 121 and 227; 2014, c. 39, s. 25
- s. 96**, 1994, c. 7, Sch. II, s. 72, Sch. VIII, s. 40, c. 8, s. 11, c. 21, s. 44; 1995, c. 3, s. 25, c. 21, s. 33; 1996, c. 21, s. 17; 1997, c. 25, s. 21; 1998, c. 19, s. 123; 2000, c. 12, s. 142 (Sch. 2, par. 3(b)(F) and 8(b)(E)), c. 19, s. 15; 2001, c. 17, s. 74; 2003, c. 28, s. 10; 2007, c. 29, s. 7; 2011, c. 24, s. 20; 2013, c. 34, ss. 71 and 228, c. 40, s. 43
- s. 97**, 1995, c. 21, s. 34; 1998, c. 19, s. 124; 2002, c. 9, s. 32; 2007, c. 2, s. 14; 2010, c. 12, s. 9; 2012, c. 31, s. 21
- s. 98**, 1994, c. 7, Sch. II, s. 73, Sch. VIII, s. 41; 1995, c. 3, s. 26; 2001, c. 17, s. 75; 2013, c. 34, s. 122
- s. 98.1**, 2006, c. 9, s. 63
- s. 99**, 1996, c. 21, s. 17.1
- s. 98.1**, 1994, c. 7, Sch. II, s. 74, c. 21, s. 45; 1995, c. 3, s. 27; 1998, c. 19, s. 125
- s. 99**, 2013, c. 34, s. 229
- s. 100**, 1998, c. 19, s. 126; 2001, c. 17, s. 76; 2012, c. 31, s. 22; 2013, c. 34, s. 230
- s. 101**, 2001, c. 17, s. 77
- s. 104**, 1994, c. 7, Sch. II, s. 75, Sch. VIII, s. 42, c. 8, s. 12, c. 21, s. 46; 1995, c. 3, s. 28; 1996, c. 21, s. 18; 1998, c. 19, s. 127; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.1), 2(e)(E), 4(d)(F) and 7(f)(E)); 2001, c. 17, s. 78; 2003, c. 15, s. 72; 2003, c. 28, s. 11; 2005, c. 19, s. 17; 2007, c. 2, s. 15, c. 29, s. 8, c. 35, s. 27; 2010, c. 25, s. 16; 2013, c. 34, ss. 10 and 231; 2014, c. 39, s. 26
- s. 106**, 2001, c. 17, s. 79; 2013, c. 34, s. 232(F)
- s. 107**, 1994, c. 7, Sch. II, s. 76, Sch. VIII, s. 43, c. 21, s. 47; 1995, c. 3, s. 29, c. 21, s. 35; 1998, c. 19, s. 128; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.2)); 2001, c. 17, s. 80; 2009, c. 2, s. 26; 2010, c. 12, s. 10; 2013, c. 34, ss. 11, 233 and 374, c. 40, s. 44
- s. 107.1**, 2001, c. 17, s. 81; 2010, c. 25, s. 17
- s. 107.2**, 2013, c. 34, s. 234(F)
- s. 107.3**, added, 1995, c. 3, s. 30; 1998, c. 19, s. 18; 2013, c. 40, s. 45
- s. 107.4**, added, 2001, c. 17, s. 82; 2005, c. 30, s. 4; 2007, c. 35, s. 109; 2008, c. 28, s. 10; 2009, c. 2, s. 27; 2010, c. 12, s. 11, c. 25, s. 18; 2013, c. 34, s. 235; 2014, c. 39, s. 27
- s. 108**, 1994, c. 7, Sch. II, s. 77, Sch. VIII, s. 44, c. 21, s. 48; 1995, c. 3, s. 31, c. 21, ss. 61 and 66; 1996, c. 21, s. 19; 1998, c. 19, ss. 19 and 129; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.3) and 5(c)(F)), c. 19, s. 16; 2001, c. 17, ss. 83 and 241; 2007, c. 2, s. 16, c. 35, ss. 28 and 110; 2008, c. 28, s. 11; 2009, c. 2, s.

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. 28, c. 31, s. 3; 2010, c. 25, s. 19; 2012, c. 31, s. 23; 2013, c. 34, ss. 12, 123 and 236; 2014, c. 39, s. 28
- s. 110**, 1994, c. 7, Sch. II, s. 78, Sch. VIII, s. 45, c. 21, s. 49; 1999, c. 22, s. 26; 2001, c. 17, s. 84; 2002, c. 9, s. 33; 2005, c. 19, s. 18, c. 34, par. 81(a); 2006, c. 4, s. 56; 2007, c. 35, s. 29; 2010, c. 12, s. 12, c. 25, s. 20; 2013, c. 33, s. 7, c. 34, s. 237, and c. 33, s. 41(3), c. 40, subpar. 236(1)(e)(ii)
- s. 110.1**, 1994, c. 7, Sch. II, s. 79, Sch. VIII, s. 46; 1996, c. 21, s. 20; 1997, c. 25, s. 22; 1998, c. 19, s. 20; 2001, c. 17, s. 85; 2005, c. 19, s. 19; 2007, c. 35, ss. 30 and 68; 2008, c. 28, s. 12; 2009, c. 2, s. 29; 2011, c. 24, s. 21; 2013, c. 33, par. 196(1)(c) and s. 198, c. 34, s. 238, and c. 33, s. 41(3); 2014, c. 20, s. 5, c. 39, s. 29
- s. 110.2**, added, 2000, c. 19, s. 17; 2013, c. 34, s. 239
- s. 110.4**, 1994, c. 7, Sch. II, s. 80; repealed, 2000, c. 19, s. 18
- s. 110.6**, 1994, c. 7, Sch. II, s. 81, Sch. VIII, s. 47, c. 8, s. 13, c. 21, s. 50; 1995, c. 3, s. 32; 1996, c. 21, s. 21; 1998, c. 19, s. 130; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.4) and 8(c)(E)); 2001, c. 17, ss. 86 and 242(E); 2007, c. 2, s. 17, c. 35, s. 31; 2012, c. 31, s. 24; 2013, c. 34, s. 240, c. 40, s. 46; 2014, c. 39, s. 30
- s. 110.7**, 1994, c. 7, Sch. II, s. 82, Sch. VIII, s. 48; 1999, c. 22, s. 27; 2008, c. 28, s. 13
- s. 111**, 1994, c. 7, Sch. II, s. 83, Sch. VI, s. 5, Sch. VIII, s. 49; 1995, c. 21, s. 36; 1997, c. 26, s. 84; 1999, c. 22, s. 28; 2000, c. 19, s. 19; 2001, c. 17, s. 87; 2002, c. 9, s. 34; 2005, c. 19, s. 20; 2006, c. 4, s. 57; 2009, c. 2, s. 30; 2010, c. 25, s. 21; 2013, c. 34, s. 241, c. 40, s. 47
- s. 111.1**, 2000, c. 19, s. 20
- s. 112**, 1994, c. 7, Sch. II, s. 84, c. 21, s. 51; 1995, c. 21, s. 56; 1998, c. 19, s. 131; 2001, c. 17, s. 88; 2007, c. 35, s. 68; 2011, c. 24, s. 22; 2013, c. 34, s. 242, c. 40, s. 48; 2014, c. 39, s. 31
- s. 113**, 2013, c. 34, ss. 72 and 243
- s. 114**, 1994, c. 7, Sch. II, s. 85, c. 21, s. 52; 1995, c. 21, s. 37; 2001, c. 17, s. 89
- s. 114.1**, repealed, 2001, c. 17, s. 89
- s. 115**, 1994, c. 7, Sch. II, s. 86, Sch. VII, s. 5, Sch. VIII, s. 50; 1995, c. 21, s. 38; 1997, c. 25, s. 23; 1998, c. 19, s. 132; 1999, c. 22, s. 29; 2001, c. 17, s. 90; 2005, c. 19, s. 21; 2007, c. 35, s. 32; 2009, c. 2, s. 31; 2013, c. 33, s. 8
- s. 115.1**, 1994, c. 7, Sch. VIII, s. 51
- s. 115.2**, added, 2000, c. 19, s. 21; 2002, c. 9, s. 35; 2007, c. 35, s. 68; 2013, c. 34, ss. 124 and 244
- s. 116**, 1994, c. 7, Sch. II, s. 87; 1998, c. 19, s. 133; 2001, c. 17, ss. 91 and 212; 2007, c. 35, s. 33; 2008, c. 28, s. 14; 2009, c. 2, s. 32; 2013, c. 34, ss. 125 and 245
- s. 117**, 1994, c. 7, Sch. VII, s. 6; 2000, c. 19, s. 22; 2001, c. 17, s. 92; 2006, c. 4, s. 58; 2007, c. 2, s. 18, c. 35, ss. 34, 179; 2009, c. 2, s. 33
- s. 117.1**, 1994, c. 7, Sch. VII, s. 7; 1996, c. 21, s. 22; 1997, c. 25, s. 24; 1998, c. 19, s. 21; 1999, c. 22, s. 30; 2000, c. 14, s. 37, c. 19, s. 23; 2005, c. 19, s. 22; 2006, c. 4, s. 59; 2007, c. 2, s. 19, c. 16, ss. 2 and 4, c. 35, s. 35; 2010, c. 25, s. 22; 2013, c. 40, s. 49
- s. 118**, 1994, c. 7, Sch. VII, s. 8, Sch. VIII, s. 52; 1995, c. 3, s. 33; 1997, c. 25, s. 25; 1998, c. 19, s. 134; 1999, c. 22, s. 31; 2000, c. 12, ss. 131 and 142 (Sch. 2, par. 1(z.5), 2(f)(E), 4(e)(F), 9(g), 10(b)(E), 11(a) and 13(b)(E)); c. 19, s. 24; 2001, c. 17, ss. 93 and 243(E); 2005, c. 30, s. 5; 2006, c. 4, s. 60; 2007, c. 2, s. 20, c. 29, s. 9, c. 35, ss. 36 and 180; 2009, c. 2, s. 34; 2011, c. 24, s. 23; 2012, c. 31, s. 25; 2013, c. 34, s. 246
- s. 118.01**, added, 2006, c. 4, s. 61; 2013, c. 33, s. 9; 2014, c. 20, s. 6
- s. 118.02**, added, 2007, c. 2, s. 21, c. 35, s. 37; 2013, c. 34, s. 247
- s. 118.03**, added, 2007, c. 2, s. 21, c. 35, s. 38; 2014, c. 39, s. 32
- s. 118.031**, added, 2011, c. 24, s. 24; 2014, c. 39, s. 33
- ss. 118.04 and 118.05**, added, 2009, c. 31, s. 4
- s. 118.06**, added, 2011, c. 24, s. 25; 2014, c. 20, s. 7
- s. 118.07**, added, 2014, c. 20, s. 8
- s. 118.1**, 1994, c. 7, Sch. II, s. 88, Sch. VIII, s. 53; 1995, c. 3, s. 34, c. 38, s. 3; 1996, c. 21, s. 23; 1997, c. 25, s. 26; 1998, c. 19, s. 22; 1999, c. 22, s. 32, c. 31, s. 136; 2001, c. 17, s. 94; 2005, c. 19, s. 23; 2007, c. 35, ss. 39 and 68; 2008, c. 28, s. 15; 2009, c. 2, s. 35; 2011, c. 24, s. 26; 2013, c. 33, s. 10, c. 34, s. 248, and c. 33, s. 41(3); 2014, c. 20, s. 9, c. 39, s. 34
- s. 118.2**, 1994, c. 7, Sch. II, s. 89, Sch. VII, s. 9, Sch. VIII, s. 54; 1998, c. 19, s. 23; 1999, c. 22, s. 34; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.6) and 15(b)(F)), c. 19, s. 25; 2001, c. 17, ss. 95 and 244(E); 2003, c. 15, s. 73; 2005, c. 19, s. 24; 2006, c. 4, s. 62; 2008, c. 28, s. 16; 2010, c. 12, s. 13; 2011, c. 24, s. 27; 2013, c. 34, s. 249; 2014, c. 20, s. 10
- s. 118.3**, 1994, c. 7, Sch. II, s. 90, Sch. VIII, s. 55, c. 21, s. 53; 1996, c. 11, par. 97(1)(e); 1997, c. 25, s. 27; 1998, c. 19, s. 24; 1999, c. 22, s. 35; 2000, c. 12, ss. 132 and 142 (Sch. 2, par. 1(z.7)); 2001, c. 17, s. 96; 2003, c. 15, s. 74; 2006, c. 4, s. 63; 2007, c. 2, s. 22; 2009, c. 31, s. 5; 2011, c. 24, s. 28; 2013, c. 34, s. 250; 2014, c. 20, s. 11
- s. 118.4**, 1994, c. 7, Sch. II, s. 91; 1998, c. 19, s. 25; 1999, c. 22, s. 36; 2001, c. 17, s. 97; 2003, c. 15, s. 75; 2006, c. 4, s. 64
- s. 118.5**, 1994, c. 7, Sch. II, s. 92, Sch. VIII, s. 56, c. 21, s. 54; 1996, c. 11, par. 95(h); 1998, c. 19, ss. 26 and 135; 2005, c. 34, par. 80(f); 2011, c. 24, s. 29; 2013, c. 34, s. 251, c. 40, s. 50 and subpar. 238(1)(i)(i)
- s. 118.6**, 1994, c. 7, Sch. II, s. 93, Sch. VIII, s. 57, c. 28, s. 28; 1996, c. 11, par. 95(h); 1997, c. 25, s. 28; 1998, c. 19, s. 27; 1999, c. 22, s. 37; 2001, c. 17, s. 98; 2002, c. 9, s. 36; 2003, c. 15, s. 76; 2005, c. 19, s. 25, c. 34, par. 80(f) and 81(b); 2007, c. 2, s. 23; 2011, c. 24, s. 30; 2013, c. 34, s. 252, c. 40, subpar. 236(1)(e)(iii) and 238(1)(i)(ii)
- s. 118.61**, added, 1998, c. 19, s. 28; 2000, c. 12, s. 142 (Sch. 2, par. 3(c)(F) and 8(d)(E)); 2001, c. 17, s. 99; 2006, c. 4, s. 65; 2007, c. 2, s. 24; 2009, c. 31, s. 6; 2011, c. 24, s. 31; 2014, c. 20, s. 12
- s. 118.62**, added, 1999, c. 22, s. 38; 2014, c. 39, s. 35
- s. 118.7**, 1996, c. 23, par. 187(d); 2001, c. 17, s. 100; 2013, c. 34, s. 253
- s. 118.8**, 1994, c. 7, Sch. VIII, s. 58; 1997, c. 25, s. 29; 1998, c. 19, s. 29; 1999, c. 22, s. 39; 2000, c. 12, ss. 133 and 142 (Sch. 2, par. 1(z.8) and 7(g)(E)), c. 19, s. 26; 2007, c. 2, s. 25, c. 29, s. 10; 2009, c. 31, s. 7; 2011, c. 24, s. 32; 2014, c. 20, s. 13
- s. 118.81**, added, 1998, c. 19, s. 30; 2001, c. 17, s. 101; 2006, c. 4, s. 66; 2007, c. 2, s. 26; 2009, c. 31, s. 8; 2011, c. 24, s. 33; 2014, c. 20, s. 14
- s. 118.9**, 1994, c. 7, Sch. II, s. 94; 1994, c. 7, Sch. VIII, s. 59; 1997, c. 25, s. 30; 1998, c. 19, s. 30; 1999, c. 22, s. 40; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.9)); 2007, c. 2, s. 27



## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. **118.91**, 1994, c. 7, Sch. II, s. 95, c. 21, s. 55; 2006, c. 4, s. 67; 2007, c. 2, s. 28; 2009, c. 31, s. 9
- s. **118.92**, 1998, c. 19, s. 31; 1999, c. 22, s. 41; 2006, c. 4, s. 68; 2007, c. 2, s. 29; 2009, c. 31, s. 10; 2011, c. 24, s. 34; 2014, c. 20, s. 15, c. 39, s. 36
- s. **118.93**, 2006, c. 4, s. 68; 2007, c. 2, s. 29
- s. **118.94**, 1994, c. 7, Sch. II, s. 96, 2006, c. 4, s. 68; 2007, c. 2, s. 29; 2009, c. 31, s. 11; 2011, c. 24, s. 35; 2014, c. 20, s. 16
- s. **118.95**, added, 1998, c. 19, s. 136; 1999, c. 22, s. 42; 2006, c. 4, s. 69; 2007, c. 2, s. 30; 2009, c. 31, s. 12
- s. **119**, 2001, c. 17, s. 102
- s. **120**, 1999, c. 22, s. 43; 2000, c. 19, s. 27; 2001, c. 17, s. 103; 2007, c. 29, s. 11, c. 35, s. 40
- s. **120.1**, 1994, c. 7, Sch. II, s. 97; repealed, 2000, c. 19, s. 28
- s. **120.2**, 1998, c. 19, s. 137; 2000, c. 19, s. 29; 2001, c. 17, s. 104; 2013, c. 34, s. 254
- s. **120.3**, added, 1994, c. 7, Sch. II, s. 98
- s. **120.31**, added, 2000, c. 19, s. 30; 2013, c. 34, s. 255
- s. **120.4**, added, 2000, c. 19, s. 30; 2007, c. 35, s. 68; 2011, c. 24, s. 36; 2013, c. 34, s. 256(E); 2014, c. 39, s. 37
- s. **121**, 2007, c. 2, s. 48; 2008, c. 28, s. 17; 2013, c. 33, s. 11
- s. **122**, 2001, c. 17, s. 105; 2007, c. 29, s. 12; 2008, c. 28, s. 18; 2013, c. 34, ss. 13 and 257; 2014, c. 39, s. 38
- s. **122.1**, added, 2007, c. 29, s. 13, c. 35, s. 41; 2009, c. 2, s. 36; 2013, c. 34, s. 258, c. 40, s. 51
- s. **122.2**, 1994, c. 7, Sch. VII, s. 10; 1998, c. 19, s. 138
- s. **122.3**, 1994, c. 7, Sch. II, s. 99, c. 21, s. 56; 1997, c. 25, s. 31; 2000, c. 19, s. 31; 2001, c. 17, s. 106; 2002, c. 9, s. 37; 2012, c. 31, s. 26; 2013, c. 34, s. 259
- s. **122.5**, 1994, c. 7, Sch. VII, s. 11, Sch. VIII, s. 60, c. 21, s. 57; 1997, c. 25, s. 32; 1998, c. 19, s. 139; 1999, c. 26, s. 37; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.10) and 11(b)), c. 14, s. 38; 2001, c. 17, s. 107; 2002, c. 9, s. 38; 2006, c. 4, s. 175; 2007, c. 35, s. 111; 2010, c. 25, s. 23; 2011, c. 24, s. 37; 2013, c. 34, s. 260; 2014, c. 20, s. 17
- s. **122.51**, added, 1998, c. 19, s. 32; 2000, c. 14, s. 39, c. 19, s. 32; 2001, c. 17, s. 108; 2005, c. 19, s. 26, c. 30, s. 7; 2006, c. 4, s. 70; 2007, c. 2, s. 31; 2009, c. 2, s. 37
- s. **122.6**, added, 1994, c. 7, Sch. VII, s. 12; 1996, c. 11, par. 95(h); 1998, c. 19, s. 140, c. 21, s. 92; 1999, c. 22, s. 44; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.11) and 9(h)); 2001, c. 17, s. 109, c. 27, s. 254; 2006, c. 4, s. 176; 2007, c. 35, s. 112; 2010, c. 25, s. 24
- s. **122.61**, added, 1994, c. 7, Sch. VII, s. 12; 1997, c. 26, s. 80; 1998, c. 19, s. 141, c. 21, ss. 93 and 94; 1999, c. 26, s. 36. (*Note*: 1999, c. 26, par. 36(7)(a) amended by 2000, c. 19, s. 73); 2000, c. 12, s. 142 (Sch. 2, par. 1(z.12)), c. 14, s. 40, c. 19, ss. 33, 73; 2001, c. 17, s. 110; 2003, c. 15, s. 77; 2005, c. 30, s. 8; 2006, c. 4, ss. 71 and 177; 2010, c. 25, s. 25; 2011, c. 24, s. 38; 2013, c. 40, s. 52
- s. **122.62**, added, 1994, c. 7, Sch. VII, s. 12; 1996, c. 11, par. 95(h) and 97(1)(e); 1998, c. 19, s. 142, c. 21, s. 95; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.13) and 9(i)); 2011, c. 24, s. 39
- s. **122.63**, added, 1994, c. 7, Sch. VII, s. 12; 1996, c. 11, par. 95(h); 1998, c. 19, s. 143
- s. **122.64**, added, 1994, c. 7, Sch. VII, s. 12; 1996, c. 11, par. 95(h) and 97(1)(e); 1998, c. 19, s. 144; 2005, c. 35, par. 66(d) and 67(d); 2012, c. 19, par. 694(e) and 695(1)(e); repealed, 2013, c. 40, s. 53
- s. **122.7**, added, 2007, c. 35, s. 42; 2009, c. 2, s. 38, c. 31, s. 13; 2010, c. 25, s. 26
- s. **122.8**, added, 2014, c. 39, s. 39
- s. **122.71**, added, 2007, c. 35, s. 42
- s. **123.2**, 1994, c. 7, Sch. VIII, s. 61; 1996, c. 21, s. 24; 1999, c. 22, s. 45; 2001, c. 17, s. 111; 2005, c. 30, s. 9; 2006, c. 4, s. 72
- s. **123.3**, added, 1996, c. 21, s. 25
- s. **123.4**, added, 2001, c. 17, s. 112; 2003, c. 15, s. 78; 2003, c. 28, s. 12; 2006, c. 4, s. 73; 2007, c. 2, s. 32, c. 29, s. 14; c. 35, s. 181; 2013, c. 33, ss. 12 and 261, c. 40, s. 54
- s. **124**, 1994, c. 7, Sch. VIII, s. 62
- s. **125**, 1994, c. 7, Sch. II, s. 100, Sch. VIII, s. 63; 1995, c. 3, s. 35; 1996, c. 21, s. 26; 1998, c. 19, s. 145; 2001, c. 17, s. 113; 2003, c. 15, s. 79; 2007, c. 2, ss. 33 and 49, c. 35, ss. 68 and 182; 2009, c. 2, s. 39; 2013, c. 34, ss. 126 and 262, c. 40, s. 55
- s. **125.1**, 1994, c. 7, Sch. II, s. 101, Sch. VIII, s. 64; 1996, c. 21, s. 27; 1997, c. 25, s. 33; 2000, c. 19, s. 34; 2001, c. 17, s. 114; 2006, c. 4, s. 74; 2013, c. 34, s. 263
- s. **125.11**, added, repealed, 2003, c. 28, s. 13; 2013, c. 34, s. 264
- s. **125.2**, 1994, c. 7, Sch. II, s. 102, Sch. VIII, s. 65, c. 21, s. 58; repealed, 2013, c. 34, s. 265
- s. **115.21**, added, 2014, c. 39, s. 40
- s. **125.3**, 1994, c. 7, Sch. VIII, s. 66; c. 21, s. 59; 2013, c. 34, s. 266
- s. **125.4**, added, 1996, c. 21, s. 28; 1997, c. 25, s. 34; 1999, c. 22, s. 46; 2001, c. 17, s. 115; 2014, c. 39, s. 41
- s. **125.5**, added, 1998, c. 19, s. 145.1; 2001, c. 17, s. 116; 2003, c. 15, s. 80
- s. **126**, 1994, c. 7, Sch. II, s. 103, Sch. VIII, s. 67, c. 21, s. 60; 1995, c. 3, s. 36; 1996, c. 21, s. 29; 1999, c. 22, s. 47; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.14)), c. 19, s. 35; 2001, c. 17, s. 117; 2002, c. 9, s. 39; 2005, c. 19, s. 27; 2007, c. 29, s. 15; 2013, c. 33, s. 13, c. 34, ss. 127 and 267, and c. 33, s. 41(3), c. 40, s. 56
- s. **126.1**, added, 1994, c. 8, s. 14; repealed, 2013, c. 34, s. 268
- s. **127**, 1994, c. 7, Sch. II, s. 104, Sch. VIII, s. 68, c. 8, s. 15, c. 21, s. 61; 1995, c. 3, s. 37; 1996, c. 21, s. 30 (*Note* 1996, c. 21, s. 30, amended by 1998, c. 19, s. 306); 1997, c. 25, s. 35; 1998, c. 19, ss. 33, 146 and 306; 1999, c. 22, s. 48; 2000, c. 9, s. 560; 2001, c. 17, ss. 118 and 213; 2003, c. 15, s. 81, c. 19, s. 73, c. 28, s. 14; 2004, c. 24, s. 24; 2005, c. 19, s. 28; 2006, c. 4, s. 75, c. 9, s. 64; 2007, c. 2, s. 34, c. 35, s. 43; 2008, c. 28, s. 19; 2009, c. 2, ss. 40 and 82; 2010, c. 12, s. 14; 2011, c. 24, s. 40; 2012, c. 19, s. 5, c. 31, s. 27; 2013, c. 33, s. 14, c. 34, s. 269, and c. 33, s. 41(3), c. 40, s. 57; 2014, c. 20, s. 18, c. 39, s. 42
- s. **127.1**, 1994, c. 8, s. 16; 1995, c. 3, s. 38; 1996, c. 21, s. 31; 1997, c. 25, s. 36; 1998, c. 19, s. 147; 2005, c. 19, s. 29; 2009, c. 2, s. 41; 2012, c. 31, s. 28; 2013, c. 40, s. 58
- s. **127.3**, 2013, c. 34, s. 128(E)
- s. **127.4**, 1994, c. 7, Sch. II, s. 105, Sch. VIII, s. 69, c. 8, s. 17; 1997, c. 25, s. 37; 1999, c. 22, s. 49; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.15)), c. 19, s. 36; 2009, c. 2, s. 42; 2013, c. 34, s. 270, c. 40, s. 59
- s. **127.41**, added, 1995, c. 3, s. 39; 1997, c. 25, s. 38; 1998, c. 19, ss. 34 and 148
- s. **127.5**, 1998, c. 19, s. 149; 2000, c. 19, s. 37
- s. **127.51**, 2014, c. 39, s. 43

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. **127.52**, 1994, c. 7, Sch. II, s. 106, Sch. VIII, s. 70; 1998, c. 19, ss. 35 and 150; 2001, c. 17, s. 119; 2002, c. 9, s. 40; 2006, c. 4, s. 75.1; 2007, c. 2, ss. 34.1 and 50; 2013, c. 34, s. 271, c. 40, s. 60; 2014, c. 39, s. 44
- s. **127.53**, repealed, 2014, c. 39, s. 45
- s. **127.531**, 2006, c. 4, s. 76; 2007, c. 2, s. 35; 2009, c. 31, s. 14; 2011, c. 24, s. 41; 2014, c. 20, s. 19
- s. **127.54**, 2001, c. 17, s. 120; 2006, c. 4, s. 77
- s. **127.55**, 1994, c. 7, Sch. II, s. 107, Sch. VIII, s. 71; 1998, c. 19, s. 151; 2001, c. 17, s. 121; 2010, c. 25, s. 27
- s. **128**, 1994, c. 7, Sch. V, s. 90, Sch. VIII, s. 72, c. 8, s. 18; 1998, c. 19, s. 152; 1999, c. 22, s. 51; 2001, c. 17, s. 122; 2004, c. 25, s. 201; 2006, c. 4, s. 78; 2007, c. 2, s. 36; 2009, c. 31, s. 15; 2011, c. 24, s. 42; 2012, c. 31, s. 29; 2013, c. 34, ss. 129 and 272; 2014, c. 20, s. 20
- s. **128.1**, added, 1994, c. 21, s. 62; 1998, c. 19, ss. 36 and 153; 1999, c. 22, s. 52; 2001, c. 17, s. 123; 2007, c. 35, s. 113; 2008, c. 28, s. 20; 2010, c. 12, s. 15; 2010, c. 25, s. 28; 2011, c. 24, s. 43; 2012, c. 31, s. 30; 2013, c. 34, ss. 14, 73, 130 and 273; 2014, c. 39, s. 46
- s. **128.2**, added, 1994, c. 21, s. 62
- s. **128.3**, added, 2001, c. 17, s. 125; 2009, c. 2, s. 43; 2013, c. 34, s. 274
- s. **129**, 1994, c. 7, Sch. II, s. 108, Sch. VIII, s. 73; 1996, c. 21, s. 32; 1998, c. 19, s. 154; 2001, c. 17, s. 126; 2003, c. 15, s. 111; 2010, c. 25, s. 29; 2013, c. 34, s. 275
- s. **130**, 1994, c. 7, Sch. II, s. 109, Sch. VIII, s. 74; 1998, c. 19, s. 155; 1999, c. 22, s. 92; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.16)); 2013, c. 34, s. 371
- s. **130.1**, 1994, c. 7, Sch. VIII, s. 75; 1995, c. 3, s. 40; 1998, c. 19, s. 156; 1999, c. 22, s. 53; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.17)); 2001, c. 17, ss. 127 and 214(E); 2013, c. 34, ss. 131 and 276
- s. **131**, 1994, c. 7, Sch. II, s. 110, Sch. VIII, s. 76, c. 21, s. 63; 1995, c. 3, s. 41, c. 21, s. 67; 1996, c. 21, s. 33; 1998, c. 19, s. 157; 2001, c. 17, s. 128; 2003, c. 15, s. 112; 2005, c. 19, s. 30; 2010, c. 25, s. 30; 2013, c. 34, ss. 132 and 277
- s. **132**, 1994, c. 7, Sch. II, s. 111, Sch. VIII, s. 77; 1995, c. 21, s. 68; 1998, c. 19, s. 158; 1999, c. 22, s. 54; 2001, c. 17, s. 129; 2003, c. 15, s. 113; 2005, c. 19, s. 31; 2007, c. 29, s. 16; 2010, c. 25, s. 31; 2013, c. 34, ss. 133 and 278
- s. **132.11**, added, 1999, c. 22, s. 55; 2001, c. 17, s. 130; 2013, c. 34, s. 279
- s. **132.2**, added, 1995, c. 21, s. 69; 1998, c. 19, s. 159; 1999, c. 22, s. 56; 2007, c. 35, s. 114; 2008, c. 28, s. 21; 2009, c. 2, s. 44; 2013, c. 34, s. 280
- s. **133**, 1994, c. 7, Sch. VIII, s. 78; 1998, c. 19, s. 160; 2001, c. 17, ss. 131 and 215; 2003, c. 15, s. 114; 2010, c. 25, s. 32; 2013, c. 34, s. 134
- s. **134.1**, added, 2001, c. 17, s. 132; 2013, c. 34, s. 281
- s. **134.2**, added, 2001, c. 17, s. 132
- s. **135**, 2005, c. 19, s. 32; 2006, c. 4, s. 79
- s. **135.1**, added, 2006, c. 4, s. 80; 2013, c. 34, s. 282
- s. **136**, 1994, c. 7, Sch. II, s. 112; 1998, c. 19, s. 161; 2006, c. 4, s. 81; 2013, c. 34, s. 283, c. 40, s. 61
- s. **137**, 1994, c. 7, Sch. II, s. 113, Sch. VIII, s. 79, c. 21, s. 64; 2007, c. 2, s. 37, c. 35, s. 68; 2013, c. 33, s. 15, c. 34, s. 284, and c. 33, s. 41(3), c. 40, s. 62
- s. **137.1**, 1994, c. 21, s. 65; 2001, c. 17, s. 216; 2007, c. 2, s. 38; 2013, c. 34, s. 285
- s. **137.2**, 2001, c. 17, s. 217
- s. **138**, 1994, c. 7, Sch. II, s. 114, c. 21, s. 66; 1995, c. 21, ss. 39 and 57; 1997, c. 25, s. 39; 2001, c. 17, ss. 133 and 218; 2009, c. 2, s. 45; 2010, c. 25, s. 33; 2011, c. 24, s. 44; 2013, c. 34, ss. 135 and 286
- s. **138.1**, 1994, c. 7, Sch. VIII, s. 80; 2001, c. 17, s. 134; 2008, c. 28, s. 22; 2012, c. 31, s. 31; 2013, c. 34, s. 287; 2014, c. 39, s. 47
- s. **139**, 1994, c. 7, Sch. I, s. 734
- ss. **139.1 and 139.2**, added, 2000, c. 19, s. 38
- s. **140**, 2000, c. 19, s. 39
- s. **141**, 2000, c. 19, s. 40; 2001, c. 17, s. 135; 2007, c. 35, s. 44
- s. **141.1**, 1998, c. 19, s. 162
- s. **142**, 1994, c. 7, Sch. II, s. 115; repealed, 1997, c. 25, s. 40
- s. **142.1**, repealed, 1997, c. 25, s. 40
- s. **142.2**, added, 1995, c. 21, s. 58; 1998, c. 19, s. 163; 1999, c. 22, s. 57; 2001, c. 17, ss. 136 and 219; 2009, c. 2, s. 46; 2013, c. 40, s. 63
- s. **142.3**, added, 1995, c. 21, s. 58; 1998, c. 19, s. 164
- s. **142.4**, added, 1995, c. 21, s. 58; 1998, c. 19, s. 165
- s. **142.5**, added, 1995, c. 21, s. 58; 1998, c. 19, s. 166; 2009, c. 2, s. 47; 2013, c. 34, s. 288
- s. **142.51**, added, 2009, c. 2, s. 48
- s. **142.6**, added, 1995, c. 21, s. 58; 1998, c. 19, s. 167; 1999, c. 22, s. 58; 2001, c. 17, s. 137; 2009, c. 2, s. 49; 2013, c. 34, s. 289
- s. **142.7**, added, 2001, c. 17, s. 138; 2013, c. 34, ss. 136 and 290
- s. **143**, 1994, c. 7, Sch. II, s. 116, c. 21, s. 67; 2000, c. 12, ss. 134 (s. 134(2) amended by 2001, c. 17, s. 263)) and 142 (Sch. 2, par. 11(c)), c. 19, s. 41; 2001, c. 17, ss. 245 and 263; 2013, c. 34, s. 291; 2014, c. 39, s. 48
- s. **143.1**, added, 1994, c. 7, Sch. VIII, s. 81; 2009, c. 2, s. 50; 2014, c. 39, s. 49
- s. **143.2**, added, 1998, c. 19, s. 168; 2013, c. 34, s. 293
- s. **143.3**, added, 2013, c. 34, s. 294
- s. **143.4**, added, 2013, c. 34, ss. 294 and 295
- s. **144**, 1994, c. 21, s. 68; 1995, c. 3, s. 42; 1998, c. 19, s. 169
- s. **144.1**, added, 2010, c. 25, s. 34
- s. **146**, 1994, c. 7, Sch. II, s. 117, Sch. VII, s. 13, Sch. VIII, s. 82. (*Note:* 1994, c. 7, Sch. VIII, s. 82(13) amended by 1994, c. 21, s. 136); 1994, c. 21, ss. 69 and 136; 1995, c. 3, s. 43; 1996, c. 21, s. 34; 1997, c. 25, s. 41; 1998, c. 19, ss. 37 and 170; 1999, c. 22, s. 59; 2000, c. 12, ss. 135(F) and 142 (Sch. 2, par. 1(z.18), 2(g)(E), 4(f)(F), 5(d)(F) and 9(j)), c. 19, s. 42; 2001, c. 17, ss. 139 and 246(E); 2003, c. 15, s. 82; 2007, c. 29, s. 17; 2009, c. 2, s. 51; 2011, c. 24, s. 45; 2012, c. 31, s. 32; 2013, c. 34, ss. 137 and 296; 2014, c. 39, s. 50
- s. **146.01**, added, 1994, c. 7, Sch. VIII, s. 83; 1994, c. 8, s. 19, c. 21, s. 70; 1995, c. 3, s. 44; 1996, c. 21, s. 35; 1999, c. 22, s. 60; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.19), 7(h)(E) and 9(k)); 2009, c. 2, s. 52; 2011, c. 24, s. 46; 2013, c. 34, s. 297
- s. **146.02**, added, 1999, c. 22, s. 61; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.20) and 7(i)(E)); 2005, c. 19, s. 33; 2011, c. 24, s. 47
- s. **146.1**, 1994, c. 7, Sch. II, s. 118; 1997, c. 25, s. 42; 1998, c. 19, s. 38, c. 21, s. 74; 1999, c. 22, s. 62; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.21), 2(h)(E), 4(g)(F) and 9(l)); 2001, c. 17, s. 140; 2004, c. 26, s. 21; 2005, c. 19, s. 34, c. 30, s. 10; 2007, c. 29, s. 18, c. 35, s. 45; 2008, c. 28, s. 23; 2010, c. 12, s. 16; 2011, c. 24, s. 48; 2012, c. 31, s. 33; 2013, c. 34, s. 298; 2014, c. 39, s. 51

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. **146.2**, 2008, c. 28, s. 24; 2009, c. 2, s. 53; 2010, c. 25, s. 35; 2013, c. 34, s. 299
- s. **146.3**, 1994, c. 7, Sch. II, s. 119, Sch. VIII, s. 84, c. 21, s. 71; 1998, c. 19, s. 171; 2000, c. 12, ss. 136 and 142 (Sch. 2, par. 1(z.22), 2(i)(E), 4(h)(F) and 9(m)); 2001, c. 17, s. 141; 2003, c. 15, s. 83; 2007, c. 29, s. 19; 2009, c. 2, s. 54; 2011, c. 24, s. 49; 2012, c. 31, s. 34; 2013, c. 34, s. 300
- s. **146.4**, added, 2007, c. 35, s. 115; 2008, c. 28, s. 25; 2010, c. 12, s. 17, c. 25, s. 36; 2011, c. 15, s. 2; 2012, c. 19, s. 6, c. 31, s. 35; 2013, c. 33, s. 16
- s. **147**, 1994, c. 21, s. 72; 1997, c. 25, s. 43; 1998, c. 19, s. 172; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.23)); 2001, c. 17, s. 142; 2007, c. 29, s. 20; 2013, c. 34, s. 301
- s. **147.1**, 1994, c. 7, Sch. II, s. 120(F), Sch. VIII, s. 85; 1996, c. 21, s. 36; 1997, c. 25, s. 44; 1998, c. 19, ss. 39 and 173; 2003, c. 15, s. 84; 2005, c. 30, s. 11; 2013, c. 34, s. 302, c. 40, s. 64
- s. **147.2**, 1998, c. 19, s. 174; 2001, c. 17, s. 143; 2007, c. 2, s. 39; 2010, c. 12, s. 18; 2013, c. 34, s. 303
- s. **147.3**, 1994, c. 7, Sch. VIII, s. 86; 1997, c. 25, s. 45; 1998, c. 19, ss. 40 and 175; 2000, c. 12, s. 142 (Sch. 2, par. 2(j)(E), 5(e)(F) and 9(n)); 2001, c. 17, s. 144; 2013, c. 34, s. 304
- s. **147.4**, added, 1998, c. 19, s. 176; 2000, c. 19, s. 43; 2007, c. 29, s. 21
- s. **147.5**, added, 2012, c. 31, s. 36
- s. **148**, 1994, c. 7, Sch. II, s. 121, Sch. VIII, s. 87, c. 21, s. 73; 1997, c. 25, s. 46; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.24), 6(b)(F) and 9(o)); 2008, c. 28, s. 26; 2012, c. 31, s. 37; 2013, c. 34, s. 305, c. 40, s. 65; 2014, c. 39, s. 52
- s. **148.1**, added, 1995, c. 21, s. 62; 1998, c. 19, s. 177; 2013, c. 34, s. 306
- s. **149**, 1994, c. 7, Sch. II, s. 122, Sch. VIII, s. 88; 1995, c. 21, s. 63; 1996, c. 21, s. 37; 1997, c. 25, s. 47; 1998, c. 19, ss. 41 and 178; 2001, c. 17, s. 145; 2007, c. 35, s. 116; 2008, c. 28, s. 27; 2011, c. 24, s. 50; 2012, c. 31, s. 38; 2013, c. 34, ss. 138 and 307, c. 40, s. 66; 2014, c. 39, s. 53
- s. **149.1**, 1994, c. 7, Sch. II, s. 123; 1994, c. 21, s. 74; 1998, c. 19, ss. 41.1 and 179; 2001, c. 17, s. 146; 2005, c. 19, s. 35, c. 33, s. 11.1; 2007, c. 35, ss. 46 and 68; 2009, c. 2, s. 55; 2010, c. 25, s. 37; 2011, c. 24, ss. 52 and 103; 2012, c. 19, s. 7; 2013, c. 34, s. 308; 2014, c. 20, s. 21, c. 39, s. 54
- s. **149.2**, added, 2007, c. 35, s. 47; 2009, c. 2, s. 56
- s. **150**, 1994, c. 7, Sch. II, s. 124, Sch. VII, s. 14; 1996, c. 21, s. 38; 1998, c. 19, s. 180; 1999, c. 22, s. 63; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.25)); 2001, c. 17, s. 147; 2008, c. 28, s. 28; 2012, c. 19, s. 8
- s. **150.1**, added, 1994, c. 7, Sch. VIII, s. 89, c. 21, s. 75; 2001, c. 17, s. 148; 2009, c. 2, s. 57; 2012, c. 19, s. 9
- s. **152**, 1994, c. 7, Sch. II, s. 125, Sch. VII, s. 15, Sch. VIII, s. 90, c. 8, s. 20, c. 21, s. 76; 1995, c. 3, s. 46; 1996, c. 21, s. 39; 1998, c. 19, ss. 42 and 181; 1999, c. 22, s. 63.1; 2000, c. 19, s. 44; 2001, c. 17, s. 149; 2002, c. 8, s. 184; 2005, c. 19, s. 36; 2007, c. 35, s. 48; 2009, c. 2, s. 58; 2010, c. 25, s. 38; 2011, c. 15, s. 3; 2012, c. 19, s. 10, c. 31, s. 39; 2013, c. 34, ss. 15, 34, 74 and 309, c. 40, s. 67; 2014, c. 20, s. 22, c. 39, s. 55
- s. **153**, 1994, c. 7, Sch. II, s. 126, Sch. VIII, s. 91, c. 8, s. 21, c. 21, s. 77; 1996, c. 21, s. 40, c. 23, s. 175 and par. 187(d); 1998, c. 19, ss. 43 and 182; 2001, c. 17, s. 151; 2007, c. 29, s. 22, c. 35, ss. 49 and 117; 2008, c. 28, s. 29; 2010, c. 25, s. 39; 2012, c. 27, s. 28; 2013, c. 34, ss. 139 and 310; 2014, c. 20, s. 23
- s. **154**, 1998, c. 19, s. 183
- s. **155**, 1994, c. 7, Sch. II, s. 127, c. 8, s. 22
- s. **156**, 1994, c. 7, Sch. II, s. 128, Sch. VIII, s. 92, c. 8, s. 23; 2013, c. 40, s. 68
- s. **156.1**, 1994, c. 7, Sch. II, s. 129, Sch. VI, s. 6, Sch. VIII, s. 93, c. 8, s. 24; 1996, c. 21, s. 40.1; 1997, c. 25, s. 48; 1998, c. 19, s. 44; 2000, c. 19, s. 45; 2001, c. 17, s. 152; 2007, c. 35, s. 50; 2012, c. 31, s. 40; 2014, c. 39, s. 56
- s. **157**, 1994, c. 7, Sch. II, s. 130, Sch. VI, s. 7, Sch. VIII, s. 94; 1995, c. 3, s. 47; 1996, c. 21, s. 41; 1997, c. 25, s. 49; 1998, c. 19, s. 184; 2001, c. 17, s. 153; 2002, c. 9, s. 41; 2003, c. 15, s. 115; 2007, c. 35, s. 51; 2009, c. 2, s. 59; 2013, c. 34, s. 311, c. 40, s. 69
- s. **157.1**, added, 2002, c. 9, s. 42
- s. **159**, 1994, c. 7, Sch. II, s. 131, Sch. VIII, s. 95, c. 21, s. 78; 1998, c. 19, s. 185; 2001, c. 17, s. 154; 2013, c. 34, ss. 140(E) and 312
- s. **160**, 1998, c. 19, s. 186; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.26), 7(j)(E) and 9(p)), c. 19, s. 46, c. 30, s. 170; 2007, c. 29, s. 23; 2013, c. 34, ss. 16, 141 and 313; 2014, c. 39, s. 57
- s. **160.1**, 1994, c. 7, Sch. II, s. 132, Sch. VII, s. 16, c. 8, s. 25; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.27)); 2002, c. 9, s. 43; 2013, c. 34, ss. 142(E) and 314
- s. **160.2**, 2013, c. 34, ss. 143 and 315
- s. **160.21**, added, 2007, c. 35, s. 118
- s. **160.3**, 2013, c. 34, ss. 144 and 316
- s. **160.4**, added, 1995, c. 21, s. 40; 2013, c. 34, ss. 145 and 317
- s. **161**, 1994, c. 7, Sch. II, s. 133, Sch. VI, s. 8, Sch. VIII, s. 96, c. 21, s. 79; 1996, c. 21, s. 42; 1997, c. 25, s. 50, c. 26, s. 85; 1998, c. 19, s. 187; 1999, c. 22, s. 64; 2000, c. 19, s. 47; 2001, c. 17, s. 155; 2003, c. 15, s. 116; 2007, c. 35, s. 52; 2010, c. 25, s. 40; 2012, c. 19, s. 11; 2013, c. 34, ss. 35 and 318; 2014, c. 39, s. 58
- s. **161.1**, added, 2000, c. 19, s. 48; 2010, c. 25, s. 41
- ss. **161.2 and 161.3**, added, 2003, c. 15, s. 117
- s. **161.4**, added, 2003, c. 15, s. 117; 2006, c. 4, s. 162
- s. **162**, 1994, c. 7, Sch. II, ss. 134 and 245, c. 21, s. 80; 1997, c. 25, s. 51; 1998, c. 19, s. 188; 1999, c. 22, s. 65; 2009, c. 2, s. 60; 2012, c. 19, s. 12; 2013, c. 34, ss. 17 and 319(F), c. 40, s. 70; 2014, c. 20, s. 100
- s. **163**, 1994, c. 7, Sch. II, s. 135, Sch. VII, s. 17; 1994, c. 8, s. 26; 1995, c. 3, s. 48; 1996, c. 21, s. 43; 1997, c. 25, s. 52; 1998, c. 19, ss. 45 and 189; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.28)), c. 19, s. 49; 2007, c. 35, s. 53; 2013, c. 34, ss. 18 and 320; 2014, c. 39, s. 59
- s. **163.2**, added, 2000, c. 19, s. 50; 2013, c. 34, s. 146(F)
- s. **163.3**, added, 2013, c. 40, s. 71
- s. **164**, 1994, c. 7, Sch. II, s. 136, Sch. VI, s. 9, Sch. VII, s. 18, Sch. VIII, s. 97, c. 8, s. 27; 1996, c. 21, s. 44; 1997, c. 26, s. 86; 1998, c. 19, s. 190; 1999, c. 22, s. 66; 2001, c. 17, s. 156; 2002, c. 8, par. 182(1)(i) and s. 184; 2003, c. 15, s. 118; 2005, c. 19, s. 37; 2006, c. 4, s. 163; 2010, c. 12, s. 19, c. 25, s. 42; 2013, c. 33, s. 17, c. 34, ss. 36 and 321, and c. 33, s. 41(3); 2014, c. 39, s. 60
- s. **164.1**, 1994, c. 7, Sch. II, s. 137, Sch. VII, s. 19(1), repealed, 1994, c. 7, Sch. VII, s. 19(2)
- s. **165**, 1994, c. 7, Sch. II, s. 138, Sch. VII, s. 20, Sch. VIII, s. 98, c. 13, s. 8(1)(b); 1995, c. 21, s. 70, c. 38, ss. 4 and 9; 1996,

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- c. 11, par. 95(*h*), c. 21, s. 45; 1998, c. 19, s. 192; 1999, c. 17, par. 168(*a*); 2000, c. 19, s. 51; 2001, c. 17, s. 157; 2005, c. 38, par. 138(*m*); 2010, c. 25, s. 43; 2014, c. 39, s. 61
- s. 166.1**, added, 1994, c. 7, Sch. II, s. 139, Sch. VIII, s. 99, c. 13, par. 8(1)(*b*); 1999, c. 17, par. 168(*b*); 2005, c. 38, par. 138(*m*); 2010, c. 25, s. 44
- s. 166.2**, added, 1994, c. 7, Sch. II, s. 139, c. 13, par. 7(1)(*h*); 1999, c. 17, par. 167(*a*); 2000, c. 30, s. 171 (s. 171, amended by 2001, c. 17, s. 264(F)); 2005, c. 38, par. 140(*e*)
- s. 167**, 1994, c. 7, Sch. II, s. 139; 2000, c. 30, s. 172
- s. 168**, 2001, c. 41, ss. 114 and 127(2); 2005, c. 19, s. 38; 2011, c. 24, s. 53
- s. 169**, 1991, c. 49, s. 140; 1994, c. 7, Sch. II, s. 140, Sch. VIII, s. 100; 1995, c. 21, s. 71; 1998, c. 19, s. 193; 2001, c. 17, s. 158; 2010, c. 25, s. 45
- s. 170**, 1994, c. 13, par. 7(1)(*h*); 1999, c. 17, par. 167(*b*); 2005, c. 38, par. 140(*e*); 2013, c. 34, s. 322
- s. 171**, 1994, c. 7, Sch. IX, s. 215; 2001, c. 17, s. 159; 2013, c. 33, s. 18
- s. 172**, 1994, c. 7, Sch. II, s. 141; 1998, c. 19, s. 46; 2001, c. 41, ss. 115 and 127(3) and (4); 2005, c. 19, s. 39; 2011, c. 24, s. 54; 2012, c. 31, s. 41
- s. 174**, 2002, c. 8, par. 182(1)(*r*); 2013, c. 33, s. 19
- s. 175**, 1994, c. 7, Sch. VIII, s. 101
- s. 176**, 2002, c. 8, s. 149; repealed, 2013, c. 34, s. 323
- s. 179**, 2002, c. 8, s. 184
- s. 179.1**, 1994, c. 7, Sch. VIII, s. 102
- s. 180**, 1994, c. 7, Sch. II, s. 142; 1998, c. 19, s. 47; 2002, c. 8, par. 183(1)(*m*); 2005, c. 19, s. 40; 2011, c. 24, s. 55; 2012, c. 31, s. 42
- Part I.01**, added, 2010, c. 25, s. 46
- s. 180.01**, added, 2010, c. 25, s. 46; 2011, c. 24, s. 56
- Part I.1** (s. 180.1) repealed, 2001, c. 17, s. 161
- s. 180.1**, 1994, c. 7, Sch. II, s. 143, Sch. VIII, s. 103, c. 8, s. 28; 1999, c. 22, s. 67; 2000, c. 19, s. 52; 2001, c. 17, s. 160, repealed, s. 161
- Part I.2** (s. 180.2), 1996, c. 21, s. 46
- s. 180.2**, 1994, c. 7, Sch. II, s. 144, Sch. VII, s. 21; 1996, c. 21, s. 46; 2000, c. 12, s. 142 (Sch. 2, par. 3(*d*)(F) and 7(*k*)(E)); 2001, c. 17, s. 162; 2006, c. 4, s. 178; 2007, c. 35, s. 119; 2010, c. 25, s. 47
- s. 181**, 1994, c. 7, Sch. II, s. 145, Sch. VIII, s. 104, c. 21, s. 81; 1995, c. 21, s. 72; 2001, c. 17, s. 220; 2013, c. 34, ss. 147 and 324
- s. 181.1**, 1994, c. 7, Sch. II, s. 146, Sch. VIII, s. 105, c. 21, s. 82; 1996, c. 21, s. 47; 1998, c. 19, s. 194; 2003, c. 15, s. 85; 2006, c. 4, s. 82
- s. 181.2**, 1994, c. 7, Sch. II, s. 147, Sch. VIII, s. 106; 1998, c. 19, s. 195; 2001, c. 17, s. 221; 2013, c. 34, s. 325
- s. 181.3**, 1994, c. 7, Sch. II, s. 148, Sch. VIII, s. 107, c. 21, s. 83; 1998, c. 19, s. 196; 2001, c. 17, s. 163; 2009, c. 2, s. 61; 2013, c. 34, ss. 148 and 326
- s. 181.4**, 1994, c. 7, Sch. II, s. 149; 1998, c. 19, s. 197; 2013, c. 34, s. 149
- s. 181.5**, 1994, c. 7, Sch. II, s. 150; 1998, c. 19, s. 198; 2003, c. 15, s. 86
- s. 181.6**, 1994, c. 7, Sch. VIII, s. 108
- s. 181.7**, 1994, c. 7, Sch. II, s. 151, Sch. VIII, s. 109
- s. 181.71**, added, 1998, c. 19, s. 199
- ss. 181.8 and 181.9**, repealed, 1994, c. 7, Sch. VIII, s. 109
- Part II** (ss. 182 and 183), added, 1994, c. 29, s. 16
- s. 182**, added, 1994, c. 29, s. 16; 1997, c. 26, s. 77; 2000, c. 30, s. 173; 2001, c. 16, s. 43; 2007, c. 35, s. 54
- s. 183**, added, 1994, c. 29, s. 16; 2000, c. 30, s. 174
- s. 183.1**, 2003, c. 15, s. 119
- s. 184**, 1994, c. 7, Sch. II, s. 152; 2010, c. 25, s. 48; 2013, c. 34, s. 327
- s. 185**, 1994, c. 7, Sch. II, s. 153; 2013, c. 34, s. 150
- Part III.1**, added, 2007, c. 2, s. 51
- s. 185.1**, added, 2007, c. 2, s. 51; 2010, c. 25, s. 49
- s. 185.2**, added, 2007, c. 2, s. 51
- s. 186**, 1994, c. 7, Sch. VIII, s. 110; 1996, c. 21, s. 48; 2001, c. 17, s. 164; 2003, c. 15, s. 120; 2005, c. 19, s. 41; 2006, c. 4, s. 83; 2013, c. 34, s. 75
- s. 186.1**, 1998, c. 19, s. 200; 2007, c. 35, s. 55
- s. 187.1**, 1994, c. 7, Sch. II, s. 154
- s. 187.2**, 2003, c. 15, s. 121
- s. 187.3**, 2003, c. 15, s. 122; 2007, c. 35, s. 68
- s. 187.61**, added, 1998, c. 19, s. 201
- Part V**, 2011, c. 24, s. 57(1)
- s. 188**, 1994, c. 7, Sch. II, s. 155, c. 21, s. 84; 2001, c. 41, s. 116; 2005, c. 19, s. 43; 2010, c. 25, s. 50; 2011, c. 24, s. 58; 2013, c. 34, s. 151(E)
- s. 188.1**, added, 2005, c. 19, s. 44; 2007, c. 35, s. 56; 2009, c. 2, s. 62; 2010, c. 25, s. 51; 2011, c. 24, s. 59
- s. 188.2**, added, 2005, c. 19, s. 44; 2011, c. 24, s. 60; 2012, c. 19, s. 13
- s. 189**, 1994, c. 21, s. 85; 2005, c. 19, s. 45; 2010, c. 25, s. 52; 2011, c. 24, s. 61
- s. 190**, 1994, c. 7, Sch. II, s. 156, c. 21, s. 86; 2001, c. 17, s. 222; 2013, c. 34, s. 152
- s. 190.1**, 1994, c. 7, Sch. VIII, s. 111, c. 21, s. 87; 1996, c. 21, s. 49; 1997, c. 25, s. 53; 1998, c. 19, ss. 48 and 202; 1999, c. 22, s. 68; 2000, c. 19, s. 53; 2001, c. 17, s. 165; 2007, c. 2, s. 40; 2013, c. 34, s. 329
- s. 190.11**, 1994, c. 7, Sch. II, s. 158, c. 21, s. 88; 2009, c. 2, s. 63
- s. 190.13**, 1994, c. 7, Sch. II, s. 159, c. 21, s. 89; 1998, c. 19, s. 203; 2001, c. 17, s. 166; 2009, c. 2, s. 64; 2013, c. 34, s. 330
- s. 190.14**, 1994, c. 7, Sch. II, s. 159, c. 21, s. 90; 2001, c. 17, s. 167
- s. 190.15**, 1994, c. 7, Sch. II, s. 160, Sch. VIII, s. 112; 1998, c. 19, s. 204; 2007, c. 2, s. 41
- s. 190.16**, added, 1994, c. 21, s. 91; 2007, c. 2, s. 42; 2013, c. 34, s. 331
- s. 190.17**, added, 1996, c. 21, s. 50; repealed, 2007, c. 2, s. 42
- s. 190.2**, 1994, c. 7, Sch. VIII, s. 113
- s. 190.21**, 1994, c. 7, Sch. II, par. 161(1)(*a*), Sch. VIII, s. 114
- s. 190.211**, added, 1998, c. 19, s. 205
- s. 190.22**, repealed, 1994, c. 7, Sch. VIII, s. 114
- s. 190.23**, 1994, c. 7, Sch. II, par. 161(1)(*b*); repealed, 1994, c. 7, Sch. VIII, s. 114
- s. 190.24**, 1994, c. 7, Sch. VIII, s. 114(2), repealed, 1994, c. 7, Sch. VIII, s. 114(1)
- s. 191**, 1994, c. 7, Sch. II, s. 162, Sch. VIII, s. 115; 2013, c. 34, s. 332
- s. 191.1**, 2013, c. 34, s. 333
- s. 191.2**, 2002, c. 8, s. 184; 2010, c. 25, s. 53
- s. 191.3**, 1994, c. 7, Sch. II, s. 163; 1995, c. 21, s. 41; 1998, c. 19, s. 207; 2010, c. 25, s. 54; 2013, c. 34, s. 153
- s. 191.4**, 1994, c. 7, Sch. VIII, s. 116; 1998, c. 19, s. 208

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

s. 196, 2003, c. 15, s. 123

**Part IX.1** (s. 197), added, 2007, c. 29, s. 24

s. 197, added, 2007, c. 29, s. 24; 2008, c. 28, s. 30; 2009, c. 2, s. 65; 2013, c. 40, s. 72

s. 198, 1997, c. 25, s. 54; 2007, c. 29, s. 25

s. 200, 2013, c. 34, s. 334(F)

s. 204, 1994, c. 7, Sch. III, s. 20(F); 2001, c. 17, ss. 168 and 223; 2007, c. 29, s. 26, c. 35, s. 57; 2009, c. 2, s. 66

s. 204.2, 1994, c. 7, Sch. VIII, s. 117, c. 21, s. 92; 1995, c. 3, s. 49; 1996, c. 21, s. 51; 1998, c. 19, s. 49; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.29)); 2012, c. 31, s. 43

s. 204.4, 2001, c. 17, s. 224; 2005, c. 30, s. 12; 2013, c. 34, s. 154

s. 204.6, 2001, c. 17, s. 225; 2013, c. 34, s. 155

**Part X.3** (ss. 204.8 to 204.87), added, 1994, c. 7, Sch. II, s. 164

s. 204.8, added, 1994, c. 7, Sch. II, s. 164, Sch. VIII, s. 118; c. 8, s. 29; 1997, c. 25, s. 55; 1998, c. 19, ss. 51 and 209; 2000, c. 19, s. 54; 2005, c. 30, s. 13; 2013, c. 34, s. 335

s. 204.81, added, 1994, c. 7, Sch. II, s. 164, Sch. VIII, s. 119; c. 8, s. 30; 1997, c. 25, s. 56; 1998, c. 19, s. 52; 2000, c. 12, ss. 137 and 142 (Sch. 2, par. 1(z.30) and 4(i)(F)), c. 19, s. 55; 2009, c. 2, s. 67; 2010, c. 25, s. 55; 2013, c. 34, s. 336, c. 40, s. 73; 2014, c. 20, s. 24

s. 204.82, added, 1994, c. 7, Sch. II, s. 164; 1998, c. 19, s. 53; 1999, c. 22, s. 69; 2000, c. 19, s. 56

s. 204.83, added, 1994, c. 7, Sch. II, s. 164; 1998, c. 19, s. 54; 1999, c. 22, s. 70; 2000, c. 19, s. 57

s. 204.84, added, 1994, c. 7, Sch. II, s. 164

s. 204.841, added, 2000, c. 19, s. 58

s. 204.85, added, 1994, c. 7, Sch. II, s. 164; 1998, c. 19, s. 55; 2000, c. 19, s. 59; 2014, c. 20, s. 25

s. 204.86, added, 1994, c. 7, Sch. II, s. 164; 1998, c. 19, s. 56; 2003, c. 15, s. 124

s. 204.87, added, 1994, c. 7, Sch. II, s. 164

**Part X.4** (ss. 204.9 to 204.93), added, 1994, c. 7, Sch. II, s. 165

s. 204.9, added, 1994, c. 7, Sch. II, s. 165; 1997, c. 25, s. 57; 1998, c. 19, s. 57; 1999, c. 22, s. 71; 2007, c. 29, s. 27; 2011, c. 24, s. 62; 2013, c. 34, s. 337

s. 204.91, added, 1994, c. 7, Sch. II, s. 165; 1998, c. 19, s. 58; 2000, c. 12, s. 142 (Sch. 2, par. 9(q))

ss. 204.92 and 204.93, added, 1994, c. 7, Sch. II, s. 165

**Part X.5** (s. 204.94), added, 1998, c. 19, s. 59

s. 204.94, added, 1998, c. 19, s. 59; 1999, c. 22, s. 72; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.31)); 2013, c. 34, s. 338

**Part XI** (ss. 205 to 207)

s. 205, repealed, 2005, c. 30, s. 14; added, 2007, c. 35, s. 120; 2010, c. 12, s. 20

s. 206, 1994, c. 7, Sch. II, s. 166, Sch. VIII, s. 120, c. 21, s. 93; 1998, c. 19, s. 210; 2000, c. 14, s. 41, c. 19, s. 60; 2001, c. 17, ss. 169 and 247; repealed, 2005, c. 30, s. 14; added, 2007, c. 35, s. 120; 2013, c. 34, s. 339

s. 206.1, 1994, c. 7, Sch. II, s. 167; 1998, c. 19, s. 211; repealed, 2005, c. 30, s. 14; added, 2007, c. 35, s. 120

ss. 206.2 to 206.4, added, 2007, c. 35, s. 120

s. 207, repealed, 2005, c. 30, s. 14; added, 2007, c. 35, s. 120; 2010, c. 25, s. 56

**Part XI.01**, 2011, c. 24, s. 63

s. 207.01, added, 2008, c. 28, s. 31; 2009, c. 2, s. 68; 2010, c. 25, s. 57; 2011, c. 24, s. 64; 2013, c. 40, s. 74

s. 207.02, added, 2008, c. 28, s. 31

s. 207.03, added, 2008, c. 28, s. 31; 2009, c. 2, s. 69

s. 207.04, added, 2008, c. 28, s. 31; 2009, c. 2, s. 70; 2010, c. 25, s. 58; 2011, c. 24, s. 65; 2013, c. 40, s. 75

s. 207.05, added, 2008, c. 28, s. 31; 2010, c. 25, s. 59; 2011, c. 24, s. 66; 2013, c. 40, s. 76

s. 207.06, added, 2008, c. 28, s. 31; 2009, c. 2, s. 71; 2010, c. 25, s. 60; 2011, c. 24, s. 67; 2013, c. 40, s. 77

s. 207.061, added, 2010, c. 25, s. 61; 2013, c. 40, s. 78

s. 207.062, added, 2010, c. 25, s. 61

s. 207.07, added, 2008, c. 28, s. 31; 2010, c. 25, s. 62; 2013, c. 40, s. 79

**Part XI.1**, 2005, c. 30, s. 15 *re* title

s. 207.1, 1994, c. 8, s. 31; 1999, c. 22, s. 73; 2005, c. 30, s. 16; 2007, c. 35, s. 58; 2011, c. 24, s. 68

s. 207.3, 1994, c. 7, Sch. II, s. 168; 1999, c. 22, s. 74

s. 207.31, added, 1996, c. 21, s. 53; 2001, c. 17, s. 170; 2013, c. 34, s. 340

s. 207.4, 1996, c. 21, s. 54

s. 207.5, added, 2007, c. 35, ss. 10, 68; 2012, c. 31, s. 44

s. 207.6, 1994, c. 7, Sch. VIII, s. 121, c. 21, s. 94; 1998, c. 19, s. 212; 2014, c. 39, s. 62

ss. 207.61 to 207.65, added, 2012, c. 31, s. 45

s. 207.7, 2010, c. 25, s. 63

**Part XI.4** (s. 207.8), added, 2012, c. 31, s. 46

s. 207.8, added, 2012, c. 31, s. 46

**Part XII** (s. 208), repealed, 2003, c. 28, s. 15

s. 208, 1994, c. 7, Sch. II, s. 169; 1997, c. 25, s. 58; 2003, c. 15, s. 125; repealed, 2003, c. 28, s. 15

**Part XII.1:**

s. 209, 1994, c. 7, Sch. II, s. 170, c. 21, s. 95; 1997, c. 25, s. 59; 2003, c. 15, s. 126, c. 28, s. 16; 2013, c. 34, s. 156

**Part XII.2:**

s. 210, 1994, c. 21, s. 96; 2000, c. 12, s. 142 (Sch. 2, par. 2(k)(E) and 4(j)(F)); 2013, c. 34, s. 341; 2014, c. 39, s. 63

s. 210.1, 2001, c. 17, s. 171; repealed, 2013, c. 34, s. 341

s. 210.2, 1994, c. 7, Sch. VIII, s. 122; 2001, c. 17, s. 172; 2013, c. 34, s. 342

**Part XII.3:**

s. 211, 1994, c. 7, Sch. II, s. 171; 1997, c. 25, s. 60; 2008, c. 28, s. 32; 2009, c. 2, s. 72; 2012, c. 31, s. 47

s. 211.1, 1994, c. 7, Sch. II, s. 172; 1997, c. 25, s. 61; 1998, c. 19, s. 213; 2005, c. 19, s. 46; 2006, c. 4, s. 84

s. 211.3, 1998, c. 19, s. 214

s. 211.4, 2003, c. 15, s. 127

s. 211.5, 1994, c. 7, Sch. II, s. 173; 1998, c. 19, s. 215

**Part XII.4** (s. 211.6), added, 1995, c. 3, s. 50

s. 211.6, repealed, 1994, c. 7, Sch. II, s. 173; added, 1995, c. 3, s. 50; 1998, c. 19, s. 61; 2011, c. 24, s. 69

**Part XII.5**, (ss. 211.7 to 211.91), added, 1997, c. 25, s. 62

s. 211.7, added, 1997, c. 25, s. 62; 2000, c. 19, s. 61; 2013, c. 34, s. 343, c. 40, s. 80

s. 211.8, added, 1997, c. 25, s. 62; 2000, c. 19, s. 62; 2013, c. 34, s. 344

s. 211.81, added, 2013, c. 34, s. 345, c. 40, s. 81

s. 211.82, added, 2013, c. 34, s. 345

s. 211.9, added, 1997, c. 25, s. 62; 2000, c. 19, s. 63; repealed, 2013, c. 34, s. 346

s. 211.91, added, 1997, c. 25, s. 62

s. 212, 1994, c. 7, Sch. II, s. 174, Sch. VI, s. 10, Sch. VIII, s. 123, s. 123(5) amended by 1994, c. 21, s. 137; 1994, c. 21,

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- ss. 97 and 137; 1995, c. 21, ss. 64 and 73; 1996, c. 21, s. 55; 1997, c. 25, s. 63; 1998, c. 19, ss. 62 and 216; 1999, c. 22, s. 75; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.32)); 2001, c. 17, ss. 173 and 226; 2007, c. 35, ss. 59 and 121; 2009, c. 2, s. 73; 2010, c. 25, s. 64; 2012, c. 31, s. 48; 2013, c. 34, ss. 157 and 347; 2014, c. 20, s. 26, c. 39, s. 64
- s. 212.1**, 1994, c. 7, Sch. II, s. 175, Sch. VIII, s. 124; 1999, c. 22, s. 76; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.33)); 2013, c. 40, s. 82
- s. 212.2**, added, 2000, c. 19, s. 64
- s. 212.3**, added, 2012, c. 31, s. 49; 2013, c. 34, par. 427(2)(d) to (f); 2014, c. 39, s. 65
- s. 214**, 1994, c. 7, Sch. II, s. 176, Sch. VIII, s. 125, c. 21, s. 98; 1998, c. 19, s. 63; 2001, c. 17, s. 227; 2007, c. 35, s. 60; 2012, c. 31, s. 50; 2013, c. 34, s. 348(F), c. 40, s. 83
- s. 215**, 1994, c. 7, Sch. II, s. 177; 1999, c. 22, s. 77; 2001, c. 17, s. 174; 2013, c. 34, s. 19
- s. 216**, 1994, c. 7, Sch. II, s. 178; 1998, c. 19, s. 217; 2013, c. 34, ss. 20, 158 and 349
- s. 216.1**, added, 2001, c. 17, s. 175
- s. 217**, 1994, c. 7, Sch. II, s. 179; 1996, c. 21, s. 56; 1997, c. 25, s. 64; 1998, c. 19, s. 64
- Part XIII.1** (s. 218.2) added, 2001, c. 17, s. 176
- s. 218.2**, added, 2001, c. 17, s. 176
- Part XIII.2** (s. 218.3) added, 2005, c. 19, s. 47
- s. 218.3**, added, 2005, c. 19, s. 47; 2007, c. 35, s. 68; 2009, c. 2, s. 74
- s. 219**, 1994, c. 7, Sch. II, s. 180, Sch. VIII, s. 126; 1997, c. 25, s. 65; 1998, c. 19, s. 219; 2001, c. 17, s. 177; 2003, c. 15, s. 128, c. 28, s. 17; 2013, c. 34, s. 159, c. 40, s. 84
- s. 219.1**, 1994, c. 21, s. 99; 1998, c. 19, s. 220; 2012, c. 31, s. 51; 2014, c. 39, s. 66
- s. 219.2**, 1994, c. 21, s. 100
- s. 219.3**, added, 1994, c. 21, s. 100; 1998, c. 19, s. 220.1
- s. 220**, 1994, c. 7, Sch. II, s. 181, Sch. VIII, s. 127, c. 13, par. 7(1)(h); 1995, c. 21, s. 42; 1997, c. 25, s. 66; 1998, c. 19, s. 221; 1999, c. 17, s. 164, c. 22, s. 78; 2001, c. 17, s. 178; 2003, c. 15, s. 129; 2005, c. 19, s. 48, c. 38, par. 140(e); 2006, c. 4, s. 164; 2007, c. 35, s. 61; 2013, c. 34, s. 350; 2014, c. 39, s. 67
- s. 221**, 1994, c. 7, Sch. II, s. 182; 1998, c. 19, s. 222; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.34)); 2007, c. 35, s. 62
- s. 221.1**, added, 1994, c. 7, Sch. II, s. 183
- s. 221.2**, added, 1994, c. 7, Sch. VIII, s. 128; 2006, c. 4, s. 165
- s. 222**, 2004, c. 22, s. 50; 2010, c. 25, s. 65
- s. 222.1**, added, 1998, c. 19, s. 223
- s. 223**, 1994, c. 7, Sch. VIII, s. 129; 1996, c. 23, par. 187(d); 1998, c. 19, s. 224; 2000, c. 30, s. 175(E); 2013, c. 34, s. 160
- s. 224**, 1994, c. 7, Sch. V, s. 91, Sch. VIII, s. 130, c. 21, s. 101; 1997, c. 12, s. 128; 2001, c. 17, s. 228(E); 2005, c. 47, s. 139; 2007, c. 36, s. 108; 2013, c. 34, s. 161
- s. 224.2**, 2013, c. 34, s. 162
- s. 224.3**, 1994, c. 21, s. 102
- s. 225**, 2013, c. 34, s. 163
- s. 225.1**, 1994, c. 7, Sch. II, s. 184, Sch. VIII, s. 131, c. 21, s. 103; 1998, c. 19, s. 225; 2001, c. 17, s. 179; 2005, c. 19, s. 49; 2006, c. 4, ss. 85 and 166; 2010, c. 25, s. 66; 2013, c. 33, s. 20
- s. 226**, 1994, c. 7, Sch. II, s. 185; 2013, c. 34, s. 164
- s. 227**, 1994, c. 7, Sch. II, s. 186, Sch. V, s. 90, Sch. VIII, ss. 132 and 153, c. 21, s. 104; 1996, c. 21, s. 57, c. 23, s. 176; 1997, c. 25, s. 67; 1998, c. 19, s. 226; 2000, c. 12, s. 138; 2001, c. 17, ss. 180 and 229; 2006, c. 4, s. 86; 2008, c. 28, s. 33; 2012, c. 19, s. 14, c. 31, s. 52; 2013, c. 34, ss. 165(E) and 351; 2014, c. 39, s. 68
- s. 227.1**, 1994, c. 7, Sch. V, s. 90; 2004, c. 25, s. 202; 2006, c. 4, s. 87
- s. 230**, 1994, c. 21, s. 105; 1998, c. 19, s. 227; 2011, c. 24, s. 70; 2013, c. 34, s. 352(F)
- s. 230.1**, 1994, c. 7, Sch. VIII, s. 133, c. 21, s. 106; 2003, c. 19, s. 74; 2014, c. 12, s. 149
- s. 231**, 1998, c. 19, s. 228; 2001, c. 17, s. 181
- s. 231.1**, 1994, c. 21, s. 107
- s. 231.2**, 1996, c. 21, s. 58; 2000, c. 30, s. 176; 2007, c. 35, s. 63; 2013, c. 33, s. 21, c. 34, s. 353, and c. 33, s. 41(3)
- s. 231.3**, 1994, c. 21, s. 108
- s. 231.4**, 1999, c. 17, par. 168(c); 2005, c. 38, par. 138(m)
- s. 231.5**, 1998, c. 19, s. 229; 1999, c. 17, par. 168(d); 2001, c. 17, s. 182; 2005, c. 38, par. 138(m)
- s. 231.6**, 2000, c. 30, s. 177
- s. 231.7**, added, 2001, c. 17, s. 183
- s. 232**, 1994, c. 13, par. 7(1)(h); 1998, c. 19, s. 230; 1999, c. 17, par. 167(c); 2005, c. 38, par. 140(e)
- s. 233**, 1994, c. 7, Sch. VIII, s. 134; 1997, c. 25, s. 68
- s. 233.1**, 1998, c. 19, s. 231
- s. 233.2**, added, 1997, c. 25, s. 69; 1998, c. 19, s. 232; 2013, c. 34, s. 21
- s. 233.3**, added, 1997, c. 25, s. 69; 2001, c. 17, s. 184; 2013, c. 34, ss. 22 and 166
- s. 233.4**, added, 1997, c. 25, s. 69; 2013, c. 34, s. 354; 2014, c. 39, s. 69
- s. 233.5**, added, 1997, c. 25, s. 69; 2013, c. 34, s. 23
- ss. 233.6 and 233.7**, added, 1997, c. 25, s. 69
- s. 235**, added, 1994, c. 7, Sch. II, s. 187, Sch. VIII, s. 135; 2006, c. 4, s. 88
- s. 237**, 1996, c. 11, par. 95(h); 1998, c. 19, s. 233; 2000, c. 19, s. 65; 2005, c. 34, s. 70
- s. 237.1**, 1994, c. 7, Sch. II, s. 188; 1998, c. 19, s. 234; 1999, c. 17, par. 169(d); 2003, c. 15, s. 87; 2005, c. 38, par. 138(m); 2012, c. 19, s. 15; 2013, c. 34, s. 355
- s. 237.3**, added, 2013, c. 34, s. 356
- s. 238**, 2014, c. 20, s. 27
- s. 239**, 1994, c. 7, Sch. II, s. 189, Sch. VIII, s. 136; 1998, c. 19, s. 235, c. 21, s. 96; 1999, c. 26, s. 40; 2000, c. 19, s. 66; 2001, c. 17, s. 185, c. 41, s. 117; 2005, c. 19, s. 50; 2013, c. 40, s. 85
- s. 239.1**, added, 2013, c. 40, s. 86
- s. 241**, 1994, c. 7, Sch. II, s. 190, Sch. IV, s. 16, Sch. VIII, s. 137, c. 38, par. 26(1)(d), c. 41, par. 38(1)(e); 1995, c. 3, s. 51, c. 11, par. 45(b), c. 38, s. 5; 1996, c. 11, s. 63, c. 21, s. 59, c. 23, par. 187(d) and 189(d); 1997, c. 25, s. 70; 1998, c. 19, ss. 65 and 236, c. 21, ss. 75, 97 and 120; 1999, c. 10, s. 45, c. 26, s. 41; 2001, c. 17, s. 186, c. 41, s. 118; 2004, c. 11, s. 32, c. 26, s. 22; 2005, c. 19, s. 51, c. 21, s. 103, c. 34, s. 71, c. 49, s. 6; 2006, c. 4, s. 179, c. 12, s. 45; 2007, c. 35, ss. 64 and 122; 2009, c. 2, s. 75; 2010, c. 12, s. 21; 2011, c. 24, s. 71; 2012, c. 19, ss. 302 and 692, c. 27, ss. 29 and 36(3), c. 31, s. 53; 2013, c. 34, s. 357, c. 40, ss. 87 and 231; 2014, c. 13, subpar. 115(f)(i), c. 20, ss. 28 and 458, c. 39, s. 70

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

**s. 244**, 1994, c. 7, Sch. II, s. 191, Sch. VIII, s. 138, c. 13, par. 7(1)(h) and s. 10; 1998, c. 19, s. 237; 1999, c. 17, s. 166, par. 168(e), (f), (g), (h) and 169(f); 2005, c. 38, s. 120 and par. 138(m); 2010, c. 25, s. 67

**Part XV.1**, added, 2014, c. 20, s. 29

**ss. 244.1 to 244.7**, added, 2014, c. 20, s. 29

**Part XVI**

**s. 245**, 2005, c. 19, s. 52; 2010, c. 25, s. 68

**Part XVI.1** (s. 247) added, 1998, c. 19, s. 238

**s. 247**, added, 1998, c. 19, s. 238; 1999, c. 22, s. 79; 2001, c. 17, s. 187; 2005, c. 19, s. 53; 2012, c. 31, s. 54; 2013, c. 40, s. 88

**s. 248**, 1994, c. 7, Sch. II, s. 192, Sch. V, s. 90, Sch. VIII, s. 139. (*Note* 1994, c. 7, Sch. VIII, par. 139(11)(a) amended by 1994, c. 21, s. 138; 1994, c. 8, s. 32, c. 21, ss. 109 and 138, c. 41, par. 37(1)(o); 1995, c. 3, s. 52, c. 21, ss. 43, 47, 59, 65, and 74; 1996, c. 21, s. 60; 1997, c. 25, s. 71; 1998, c. 19, ss. 66 and 239; 1999, c. 22, s. 80; 2000, c. 12, ss. 139 and 142 (Sch. 2, par. 1(z.35), 7(l)(E), 9(r) and 15(c)(F)), c. 19, s. 67; 2001, c. 17, ss. 188 and 230; 2002, c. 9, s. 44; 2003, c. 15, s. 88, c. 28, s. 18; 2005, c. 30, s. 17; 2007, c. 2, s. 52, c. 29, s. 28, c. 35, ss. 65, 68 and 123; 2008, c. 28, s. 34; 2009, c. 2, s. 76; 2010, c. 12, ss. 22 and 2109, c. 25, s. 69; 2011, c. 24, s. 72; 2012, c. 31, s. 55; 2013, c. 34, ss. 167 and 358, c. 40, s. 89; 2014, c. 13, subpar. 115(f)(ii), c. 20, s. 30, c. 39, s. 71

**s. 249**, 1994, c. 7, Sch. II, s. 193, c. 21, s. 110; 1995, c. 3, s. 53, c. 21, s. 60; 2007, c. 2, s. 53, c. 29, s. 29; 2013, c. 34, s. 359, c. 40, s. 90; 2014, c. 39, s. 72

**s. 249.1**, added, 1996, c. 21, s. 61; 1998, c. 19, s. 240; 1999, c. 22, s. 81; 2001, c. 17, s. 189; 2011, c. 24, s. 73 (as amended by 2013, c. 34, s. 375); 2013, c. 34, ss. 360 and 375; 2014, c. 39, s. 73

**s. 250**, 1994, c. 7, Sch. II, s. 194, Sch. VII, s. 22, c. 21, s. 111; 1995, c. 3, s. 54; 1998, c. 19, ss. 67 and 241; 1999, c. 22, s. 82; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.36)), c. 19, s. 68; 2001, c. 17, s. 190; 2011, c. 24, s. 74; 2014, c. 39, s. 74

**s. 250.1**, added, 2001, c. 17, s. 191

**s. 251**, 1994, c. 7, Sch. II, s. 195; 1998, c. 19, s. 242; 2000, c. 12, ss. 140 and 142 (Sch. 2, par. 10(c)(E) and 15(d)(F)); 2001, c. 17, s. 192; 2013, c. 34, s. 361

**s. 251.1**, added, 1998, c. 19, s. 243; 2000, c. 12, s. 142 (Sch. 2, par. 1(z.37)); 2005, c. 19, s. 54; 2013, c. 40, s. 91

**s. 251.2**, added, 2013, c. 40, s. 92; 2014, c. 39, s. 75

**s. 252**, 1994, c. 7, Sch. II, s. 196, Sch. VIII, s. 140, c. 21, s. 112; 1998, c. 19, s. 244; 2000, c. 12, ss. 141 and 142 (Sch. 2, par. 1(z.38)), c. 19, s. 69; 2003, c. 15, s. 89; 2005, c. 33, s. 12; 2008, c. 28, s. 35; 2012, c. 31, s. 56; 2013, c. 34, s. 362

**s. 252.1**, added, 1994, c. 21, s. 113

**s. 253**, 1994, c. 7, Sch. II, s. 197; 2013, c. 34, s. 168

**s. 253.1**, added, 2001, c. 17, s. 193; 2007, c. 35, s. 124; 2008, c. 28, s. 36; 2009, c. 2, s. 77; 2012, c. 31, s. 57 (*see* 2013, c. 34, s. 426(5)(b)); 2013, c. 34, s. 363 and par. 426(5)(a) and (b)

**s. 254**, 1998, c. 19, s. 245

**s. 256**, 1994, c. 7, Sch. II, s. 198, c. 21, s. 114; 1995, c. 3, s. 55, c. 21, s. 44; 1998, c. 19, s. 246; 2001, c. 17, ss. 194 and 231; 2005, c. 19, s. 55; 2009, c. 2, s. 78; 2013, c. 34, ss. 37 and 364, c. 40, s. 93; 2014, c. 39, s. 76

**s. 256.1**, added, 2013, c. 40, s. 94

**s. 258**, 1994, c. 7, Sch. VIII, s. 141; 2001, c. 17, s. 195; 2013, c. 34, s. 76

**s. 259**, 1994, c. 7, Sch. VIII, s. 142, c. 21, s. 115; 2005, c. 30, s. 18; 2008, c. 28, s. 37; 2009, c. 2, s. 79; 2011, c. 24, s. 75

**s. 260**, 1994, c. 7, Sch. II, s. 199, c. 21, s. 116; 1995, c. 21, s. 75; 2007, c. 2, s. 54, c. 35, s. 66; 2013, c. 34, s. 365

**s. 261**, added, 2007, c. 35, s. 67; 2009, c. 2, s. 80; 2013, c. 34, ss. 38 and 77; 2014, c. 39, s. 77

**s. 262**, added, 2007, c. 35, s. 67

**Part XVIII**, added, 2014, c. 20, s. 101

**ss. 263 to 269**, added, 2014, c. 20, s. 101

**Schedule**, added, 2013, c. 34, s. 366

Conditional amendment, 1997, c. 25, s. 75

Conditional amendment, 1999, c. 17, s. 169

Conditional amendments, 2008, c. 28, ss. 45 to 48

Coordinating amendments, 2001, c. 41, s. 127

Coordinating amendment, 2005, c. 19, s. 65

Coordinating amendments, 2005, c. 34, ss. 83(11) and (12)

Coordinating amendments, 2007, c. 16, s. 4

Coordinating amendments, 2007, c. 29, ss. 39 to 42

Coordinating amendments, 2007, c. 35, ss. 92 to 100

Coordinating amendments, 2008, c. 28, ss. 40 to 44

Coordinating amendment, 2011, c. 24, s. 103

Coordinating amendments, 2012, c. 27, s. 36

Coordinating amendments, 2013, c. 33, s. 41 (*Note*: 2013, c. 34 deemed to have received royal assent before c. 33 *see* s. 41(3)) (s. 41(2) and (4) not applicable)

Coordinating amendments, 2013, c. 34, ss. 426 and 427

Coordinating amendment, 2013, c. 40, s. 120

General, 1986, c. 55, s. 26(5) *re* application; 1991, c. 49, s. 236(1); 2001, c. 17, s. 250

General, 1994, c. 7, Sch. VIII, s. 159

General, 1994, c. 13, s. 7(3) and 8(2)

General, 1994, c. 21, ss. 117, 122, 132 and 133

General, 1994, c. 38, s. 26(2)

General, 1994, c. 41, ss. 37(2) and 38(2)

General, 1995, c. 1, s. 63(3)

General, 1996, c. 21, s. 52

General, 1998, c. 19, ss. 50, 60 and 131 *re* application (s. 131(11) amended by 2001, c. 17, s. 251), 206 *re* application (s. 206 amended by 2001, c. 17, s. 252) and 218

General, 1998, c. 21, s. 91

General, 1999, c. 22, ss. 33, 50, 82 *re* application (s. 82(8) amended by 2001, c. 17, s. 253) and 83

General, 2000, c. 12, s. 143 *re* application

General, 2001, c. 17, ss. 124, 150 and 248 *re* application

General, 2002, c. 8, s. 148

General, 2005, c. 19, s. 42

General, 2005, c. 30, s. 6 *re* application

General, 2007, c. 16, s. 3 *re* application

General, 2009, c. 2, ss. 81 and 82 *re* application

General, 2009, c. 31, ss. 2(3), 3(2), 4(2), 5(3), 6(3), 7(3), 8(2), 9(2), 10(2), 11(2), 12(2), 13(3), 14(2) and 15(2) (*re* application)

General, 2011, c. 15, ss. 2(3) and 3(3) and (4) *re* application

General, 2011, c. 24, s. 51(1)

General, 2013, c. 34, ss. 53 (assessments), 292, 328 (gifts made to a charity) and 367 (application before royal assent)

General, 2014, c. 13, par. 115(f) (terminology)

Transitional, R.S., c. 2 (5th Supp.), ss. 69 to 78 *re* application

Transitional, 1995, c. 38, s. 8

Transitional, 1996, c. 21, ss. 68 to 71

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- Transitional, 1998, c. 19, s. 191  
 Transitional, 2000, c. 12, ss. 144 to 146  
 CIF, R.S., c. 1 (5th Supp.) in force 01.03.94 *see* SI/94-19  
 CIF, R.S., c. 2 (5th Supp.), ss. 69 to 78 in force 01.03.94 *see* SI/94-19  
 CIF, 1994, c. 7,  
 — Sch. I, s. 734 deemed in force 01.06.92 *see* s. 763 and SI/92-91  
 — Sch. II, ss. 1 to 202 and 245 deemed in force 17.12.91 *except* ss. 183(1), 184(1) and 245(1) *see* s. 6; s. 183(1) deemed in force 01.01.90 *see* s. 183(2); s. 184(1) deemed in force 01.01.91 *see* s. 184(2); s. 245(1) deemed in force 13.09.88, except that ss. 162(7.1) to (8.1) of the *Income Tax Act*, as enacted by s. (1), do not apply before 17.12.91 *see* s. 245(2)  
 — Sch. III, ss. 14(F), 20(F) and 13(E) deemed in force on assent 28.02.92 *see* s. 6  
 — Sch. IV, ss. 15 and 16 deemed in force 01.07.92 *see* s. 22 and SI/92-123  
 — Sch. V, ss. 90 and 91 deemed in force 30.11.92 *see* s. 93 and SI/92-194  
 — Sch. VI, ss. 2 to 10 deemed in force on assent 23.06.92 *see* s. 6  
 — Sch. VII, ss. 1 to 22 deemed in force on assent 15.10.92 *except* s. 122.64 of the *Income Tax Act*, as enacted by s. 12(1), in force 01.01.93 *see* s. 12(4) *see also* s. 6; s. 20(1) in force 01.01.93 *see* s. 20(2)  
 — Sch. VIII, ss. 1 to 142, 153 and 159 in force on assent 10.06.93 *see* s. 6; ss. 157(1) and (2) deemed in force 17.12.91 *see* s. 157(3) *see also* s. 159  
 — Sch. IX, s. 215 in force on assent 10.06.93 *see* s. 6  
 CIF, 1994, c. 8, ss. 1 to 32 in force on assent 12.05.94  
 CIF, 1994, c. 13, ss. 7, 8 and 10 in force on assent 12.05.94  
 CIF, 1994, c. 21, ss. 1 to 117 in force on assent 15.06.94; s. 122 deemed in force 01.03.94 *see* s. 122; s. 132 deemed in force 13.09.88 *see* s. 132; s. 133 deemed in force 23.10.90 *see* s. 133; ss. 134 to 138 deemed in force 10.06.93 *see* s. 139  
 CIF, 1994, c. 28, s. 28 in force 01.08.95 *see* SI/95-77  
 CIF, 1994, c. 29, s. 16 in force on assent 23.06.94  
 CIF, 1994, c. 38, s. 26 in force 12.01.95 *see* SI/95-9  
 CIF, 1994, c. 41, ss. 37 and 38 in force 12.01.95 *see* SI/95-10  
 CIF, 1995, c. 1, ss. 44 and 63 in force 29.03.95 *see* SI/95-48  
 CIF, 1995, c. 3, ss. 1 to 55 in force on assent 26.03.95  
 CIF, 1995, c. 11, s. 45 in force 12.07.96 *see* SI/96-68  
 CIF, 1995, c. 18, s. 88 in force 15.09.95 *see* SI/95-108  
 CIF, 1995, c. 21, ss. 1 to 78 in force on assent 22.06.95  
 CIF, 1995, c. 38, ss. 3 to 5, 8 and 9 in force 12.07.96 *see* SI/96-73  
 CIF, 1995, c. 46, s. 5 in force on assent 15.12.95  
 CIF, 1996, c. 11, ss. 63, 95, 97 and 99 in force 12.07.96 *see* SI/96-70  
 CIF, 1996, c. 21, ss. 2 to 61 and 68 to 71 in force on assent 20.06.96  
 CIF, 1996, c. 23, ss. 171, 187 and 189 in force 30.06.96 *see* s. 190(1); ss. 172 to 175 in force 01.01.98 *see* s. 190(6)  
 CIF, 1997, c. 10, ss. 267 to 269 in force on assent 20.03.97  
 CIF, 1997, c. 12, s. 128 in force 30.09.97 *see* SI/97-114  
 CIF, 1997, c. 25, ss. 2 to 71, 74 and 75 in force on assent 25.04.97  
 CIF, 1997, c. 26, ss. 77, 80 and 82 to 86 in force on assent 25.04.97  
 CIF, 1998, c. 19, ss. 2 to 247 and 305 to 307 in force on assent 18.06.98 *see* various coming into force provisions throughout and *see also* s. 247 *re* exception (*Note*: s. 155(2), as amended by 1999, c. 22, s. 92(1) which was amended by 2013, c. 34, s. 371)  
 CIF, 1998, c. 21, ss. 74, 75, 91 to 97 and 120 in force on assent 18.06.98 *see also* various coming into force provisions throughout  
 CIF, 1998, c. 34, s. 10 in force 14.02.99 *see* SI/99-13  
 CIF, 1999, c. 10, ss. 44 and 45 in force 01.05.99 *see* SI/99-46  
 CIF, 1999, c. 17, ss. 164, 166 to 169 in force 01.11.99 *see* SI/99-111  
 CIF, 1999, c. 22, ss. 2 to 83, 91 and 92 in force on assent 17.06.99 (*Note*: s. 92(1) as amended by 2013, c. 34, s. 371)  
 CIF, 1999, c. 26, ss. 36, 37, 40 and 41 in force on assent 17.06.99  
 CIF, 1999, c. 31, ss. 135 and 136 in force on assent 17.06.99  
 CIF, 2000, c. 9, s. 560 in force 01.09.2000 *see Canada Gazette*, Part I, Extra Vol. 134, No. 6, 01.09.2000  
 CIF, 2000, c. 12, ss. 130 to 146 in force 31.07.2000 *see* SI/2000-76 *see also* s. 143 *re* application  
 CIF, 2000, c. 14, ss. 37 to 41 in force on assent 29.06.2000  
 CIF, 2000, c. 19, ss. 2 to 32 and 34 to 69 in force on assent 29.06.2000; s. 33(1) deemed in force 18.06.98 *see* s. 33(2)  
 CIF, 2000, c. 30, ss. 170 to 177 in force on assent 20.10.2000 *see also* various coming into force provisions throughout  
 CIF, 2001, c. 16, s. 43 in force on assent 14.06.2001 *see also* s. 43(2) *re* application  
 CIF, 2001, c. 17, ss. 2 to 231, 238 to 248, 250 to 253, 263 and 264 in force on assent 14.06.2001 *see also* various coming into force provisions throughout. (*Note*: par. 53(2)(a), ss. 80(19), 59(2), 70(11), 80(27) as amended *respectively* by 2013, c. 34, ss. 24(1), 25(1), 372(1), 373 and 374).  
 CIF, 2001, c. 27, s. 254 in force 28.06.2002 *see* SI/2002-97  
 CIF, 2001, c. 41, s. 127 in force on assent 18.12.2001; ss. 114 to 118 in force 24.12.2001 *see* SI/2002-16  
 CIF, 2002, c. 8, ss. 148, 149 and 182 to 184 in force 02.07.2003 *see* SI/2003-109  
 CIF, 2002, c. 9, ss. 20 to 44 in force on assent 27.03.2002 *see also* various provisions throughout *re* application  
 CIF, 2003, c. 15, ss. 69 to 89, 111 to 116, ss. 161.3 and 161.4 of the *Income Tax Act*, as enacted by s. 117(1), ss. 117(3) and (4) and ss. 118 to 129 in force on assent 19.06.2003; s. 161.2 of the *Income Tax Act*, as enacted by s. 117(1), comes into force or is deemed in force 01.07.2003 *see* s. 117(2) *see also* various provisions throughout *re* application  
 CIF, 2003, c. 19, ss. 73 and 74(2) in force on assent 19.06.2003 *see also* application; ss. 74(1) and (3) in force 01.01.2004 *see* s. 75  
 CIF, 2003, c. 28, ss. 1 to 18 in force on assent 07.11.2003 *see also* various provisions throughout *re* application (*Note*: ss. 2(5) and (7) amended by 2013, c. 34, s. 368)  
 CIF, 2004, c. 11, s. 32 in force 21.05.2004 *see* SI/2004-58  
 CIF, 2004, c. 22, s. 50 in force on assent 14.05.2004  
 CIF, 2004, c. 24, s. 24, pursuant to s. 27(1), the necessary preparations for the bringing into operation of this Act have been made and this Act may come into force accordingly, in force 14.05.2004 *see Canada Gazette*, Part I, Vol. 138, No. 20, p. 1518 of May 15 2004 *see also* s. 27  
 CIF, 2004, c. 25, ss. 201 and 202 in force on assent 15.12.2004



## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

CIF, 2004, c. 26, ss. 20 to 22 in force on assent 15.12.2004

CIF, 2005, c. 19, ss. 13 to 55 and 65 in force on assent 13.05.2005; s. 42(1) is deemed in force 23.03.2004 *see* s. 42(2) *see also* various provisions throughout *re* application

CIF, 2005, c. 21, ss. 101 to 103 in force 01.04.2006 *see* SI/2006-54

CIF, 2005, c. 30, ss. 2 to 18 in force on assent 29.06.2005 *see also* various provisions throughout *re* application

CIF, 2005, c. 33, ss. 10 to 12 in force on assent 20.07.2005

CIF, 2005, c. 34, ss. 70, 71, 80 and 81 in force 05.10.2005 *see* SI/2005-99; s. 83 in force on assent 20.07.2005

CIF, 2005, c. 35, ss. 66 and 67 in force 05.10.2005 *see* SI/2005-97

CIF, 2005, c. 38, ss. 120, 138 and 140 in force 12.12.2005 *see* SI/2005-119

CIF, 2005, c. 47, s. 139, as amended by 2007, c. 36, s. 108, in force 18.09.2009 *see* SI/2009-68 and s. 141 as amended by 2007, c. 36, s. 109.

CIF, 2005, c. 49, ss. 5 and 6 in force on assent 25.11.2005

CIF, 2006, c. 4, ss. 51 to 88, 161 to 166 and 173 to 179 in force on assent 22.06.2006 *except*:

— s. 163(1) in force 01.04.07 *see* s. 163(2);

— s. 166(1) in force 01.04.07 *see* s. 166(2)

*see also* various provisions throughout *re* application

CIF, 2006, c. 9, ss. 63 and 64 come into force or are deemed to have come into force on January 1, 2007, but do not apply in respect of monetary contributions made before that day *see* s. 108(4.1)

CIF, 2006, c. 12, s. 45 in force 10.02.2007 *see* SI/2007-18

CIF, 2007, c. 2, ss. 2 to 54 in force on assent 21.02.2007 *see also* various provisions throughout *re* application

CIF, 2007, c. 16, ss. 1 to 4 in force on assent 22.06.2007

CIF, 2007, c. 29, ss. 2 to 29 and 39 to 42 in force on assent 22.06.2007. *See also* various deeming and application provisions

CIF, 2007, c. 35, ss. 9 to 68, 92 to 124 and 179 to 182 in force on assent 14.12.2007. *See also* various application provisions (Note: s. 26 as amended by 2013, c. 34, s. 39)

CIF, 2007, c. 36, ss. 108 and 109 in force on assent 14.12.2007

CIF, 2008, c. 28, ss. 2 to 37, 40 to 45 and 48 in force on assent 18.06.2008;

— ss. 46 and 47 not applicable *see* ss. 45 and 48

CIF, 2009, c. 2, ss. 2 to 82 in force on assent 12.03.2009 *except* ss. 36(1) to (8), 65(1) and 76(3) deemed to have come into force 31.10.2006 *see respectively* ss. 36(9), 65(2) and 76(11).

*See also* various application provisions throughout

CIF, 2009, c. 31, ss. 2 to 15 in force on assent 15.12.2009. *See also* various application provisions throughout

CIF, 2010, c. 12, ss. 2 to 22 in force on assent 12.07.2010, *see also* application provisions throughout; ss. 2108 and 2109 in force 19.12.2012 *see* SI/2012-99

CIF, 2010, c. 25, ss. 8(1) and 46(1) deemed to have come into force 04.03.2010 *see respectively* 8(2) and 46(2); ss. 2 to 7, 9 to 45 and 47 to 69 in force on assent 15.12.2010; *see also* various application provisions throughout

CIF, 2011, c. 15, ss. 2 and 3 in force on assent 26.06.2011; *see also* application provisions

CIF, 2011, c. 24 (assent: 15.12.2011), ss. 2 to 75 and 103 in force on assent, *except*:

— ss. 4(1), 9(1) 14(5), 15(2), 21(4), 26(5) and (6), deemed to have come into force 22.03.2011 *see respectively* 4(2), 9(2), 14(8), 15(4), 21(8) and 26(10);

— ss. 6(2), 21(2) and (3), 26(3) and (4), 44(1), 50(1), 51(1), 52(1) to (6) and (8) to (10), 53(1) and (2), 54(1) to (5), 57(1), 58(1), 70(1) and 71(2) in force 01.01.2012 *see respectively* 6(4), 21(7), 26(9), 44(2), 50(3), 51(2), 52(11), 53(3), 54(6), 57(2), 58(2), 70(2) and 71(4);

— ss. 12(1) and (2), 45(3), 56(1) deemed to have come into force 04.03.2010 *see respectively* 12(3), 45(16), 56(2);

— ss. 45(4), 49(2), 63(1), 64(4) and (5), 66(1) to (3) and 67(1) and (2) deemed to have come into force 23.03.2011 *see respectively* ss. 45(17), 49(7), 63(2), 64(8), 66(4) and 67(3);

— (Note: the application provision par. 64(6)(a) was amended by 2013, c. 40, s. 95(1);

— (Note: s. 73(3) as amended by 2013, c. 34, s. 375)

*See also* application provisions throughout

CIF, 2012, c. 19, ss. 2 to 6, 7(1), (3) to (5) and (7), 8 to 11, 12(1), 13, 14, 15(2) to (8), 277 and 278 in force on assent 29.06.2012;

— ss. 7(2) and (6) and 12(2) and (3) in force 01.01.2013 *see respectively* ss. 7(7) and 12(4);

— s. 15(1) deemed to have come into force 29.03.2012 *see* s. 15(5);

— ss. 302, 692, par. 694(e) and 695(1)(e) in force 01.03.2013 *see* SI/2013-17

*See also* application provisions throughout.

CIF, 2012, c. 27, ss. 26(2), 27(2), 28(2), 29 and 36 in force on assent 14.12.2012; ss. 26(1), 27(1) and 28(1) in force 01.01.2013 *see respectively* ss. 26(2), 27(2) and 28(2).

CIF, 2012, c. 31,

— ss. 2(2) to (6), 3 to 6, 7(2), (3), (5) to (7) and (9) to (14), 8(3), 9(1), (2) and (6) to (15), 10(2), 11(2), 12(4), 13(3), 14, 15(2), 16(3), 17, 18, 19(2), 20(2), 21, 22(1), (3) and (4), 23(2), 24(2), 25(3), 26, 27(1), (2), (4) to (9), (11) to (17), (19), (24), (25), (29) and (31) to (38), 28(3), 29(2), 30(1), (3) and (4), 31(2), 32(8), 33(1) and (5), 34(3), 35(1), (6), (9), (12) to (14), 36(2), 37(2), 38(2), 39(2), 40, 41(4), 42(2), 43(10), 44, 45, 46, 47(2), 48(3), 49, 50, 51, 52, 53(3), 54, 55(6), 56(2) and 57(2) in force on assent 14.12.2012 (Note: s. 57 deemed never to have come into force and is repealed *see* 2013, c. 34, par. 426(5) (b));

— ss. 7(4), 10(1), 16(1) and (2), 19(1), 20(1), 22(2), 27(3), (18), (20) to (22) and (30), 30(2), s. 146.4(4.3), as enacted by 35(11) *except* that before 2014, it is to be read as in s. 35(14), deemed to have come into force 29.03.2012 *see* ss. 7(12), 10(2), 16(3), 19(2), 20(2), 22(4), 27(33), 30(4) and 35(14);

— ss. 9(3) and (4), 33(2) to (4), 35(2) to (5), (7), (8), (10) and ss. 146.4(4.1) and (4.2) as enacted by s. 35(11) in force 01.01.2014 *see* ss. 9(15), 33(5) and 35(13)

— s. 9(5) repealed before coming into force (deemed never to have come into force and is repealed) *see* 2013, c. 40, s. 120;

— ss. 27(10), (23) and (26) to (28), 28(1) and (2) in force 01.02.2017 *see* 27(37) and 28(3);

— ss. 2(1), 7(1) and (8), 8(1) and (2), 11(1), 12(1) to (3), 13(1) and (2), 15(1), 23(1), 24(1), 25(1) and (2), 29(1), 31(1), 32(1) to (7), 34(1) and (2), 36(1), 37(1), 38(1), 39(1), 41(1) to (3), 42(1), 43(1) to (9), 47(1), 48(1) and (2), 53(1) and (2), definition “*registered pension plan*” in s. 248(1), as enacted by s. 55(1), and ss. 55(2) to (5) and 56(1) in force 14.12.2012

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- see respectively* ss. 2(4), 7(9), 8(3), 11(2), 12(4), 13(3), 15(2), 23(2), 24(2), 25(3), 29(2), 31(2), 32(8), 34(3), 36(2), 37(2), 38(2), 39(2), 41(4), 42(2), 43(10), 47(2), 48(3), 53(3), 55(6) and 56(2) (*Note* s. 57 also in force 14.12.12 *but* is deemed to never have come into force and is repealed *see* 2013, c. 34, par. 426(5)(b)).
- See also* various application provisions throughout
- CIF, 2013, c. 33 (assent: 26.06.2013) (*Note*: 2013, c. 34 deemed to have received royal assent before c. 33 *see* 2013, c. 33, s. 41(3))
- ss. 2 to 15, 17 to 21, 41, 196 and 198 in force on assent 26.06.2013 (*Note*: s. 5(1) in force *but* applies to dividends paid after 2013 *see* s. 5(2));
- s. 16(1) to (6) deemed to have come into force 29.06.2012 *see* s. 16(7).
- See also* various application provisions throughout
- CIF, 2013, c. 34 (assent: 26.06.2013) (*Note*: 2013, c. 34 deemed to have received royal assent before c. 33 *see* 2013, c. 33, s. 41(3)),
- ss. 2 to 23, 30(1), (2), (4) and (5), 32(1), (2), (5) and (6), 33 to 36, 37(2), 38(1), (3) and (4), 39(11), 53 to 59, 60(1) to (4) and (6) to (14), 61(2), 62 to 66, 67(2), 68, 69(2) to (4), 70, 71, 72(1), (3) and (4), 73, 74, 75(6), 76, 77(1), (2) and (4) to (6), 91 to 170, 171(2), 172, 173(2) and (4) to (8), 174, 175, 176(1), (3), (4) and (6) to (10), 177, 178(2) to (4), 179 to 182, 183(1) to (4) and (6) to (11), 184 to 189, 190(1) to (7) and (9) to (15), 191 to 193, 194(1), (2) and (4) to (11), 195, par. 60(g) of *Income Tax Act*, as enacted by 196(1), 196(3) to (10), 197(2), 198 to 201, 202(2) to (5), 203 to 206, 207(3), 208 to 212, 213(2), 214 to 222, 223(1) to (7), and (9) to (23), 224 to 227, 228(1) to (3) and (5) to (13), 229, 230, 231(1) to (15) and (17) to (25), 232 to 234, 235(2) and (4) to (6), 236, 237, 238(1), (3) to (11) and (13) to (19), 239(2), 240 to 242, 243(3), 244(1) to (4) and (6) to (9), 245(3) and (4), 246, 247, 248(1), (3) to (10), (12) to (17) and (19) to (23), 249 to 268, 269(1) to (6) and (8) to (17), 270 to 278, 279(2) to (6), 280, 281, 282(1), (3) and (4), 283 to 289, 290(3) and (4), 291, 292(2), 293, 294(2), 295, 296(1) to (4) and (6) to (10), 297, 298(3), 299, 300(1) and (4) to (10), 301(2) to (8), 302(2), 303(2) to (4), 304, 305(3) to (5), 306, 307, 308(4) to (7) and (9) to (16), 309 to 312, 313(1), (2) and (5) to (8), 314 to 318, 319(2), 320, 321(1) and (3) to (7), 322, 323, 324(2), 325 to 334, 335(1) and (4) to (6), 336(3), (4) and (7) to (11), 337, 338, 339(2) to (6), 340 to 342, 343(3), 344, 211.82 of *Income Tax Act*, as enacted by 345(1), and (2) and (3), 346, 347(1) to (3), (5) to (12) and (14) to (33), 348 to 357, 358(1) to (5), (7) to (13), (15) to (19), (20) except for the definition “*qualifying trust annuity*”, (21) to (26), (28) to (30) and (32) to (55), 359(2) and (4) to (8), 360, 361(2), 362, 363(2), 364, 365(1) to (9) and (11) to (17), 366(2) to (5), 367, 368, 371(3) to (6), 372(2), 373(2), 374(2), 375, 426 and 427(1), par. (2)a), b), d) to g), and (3) to (5) in force on assent 26.06.2013 (*Note*: 2013, c. 34 deemed to have received royal assent before c. 33 *see* 2013, c. 33, s. 41(3))
- ss. 24(1), 25(1) 372(1), 373(1) and 374(1) deemed to have come into force 14.06.2001 *see respectively* ss. 24(2), 25(2), 372(2), 373(2) and 374(2);
- ss. 26(1) and 244(5) deemed to have come into force 05.03.2010 *see* ss. 26(2) and 244(9);
- ss. 29(1), 231(16), 308(8), 313(3) and (4), 339(1), 359(1), s. 249(5) of *Income Tax Act*, as enacted by s. 359(3) deemed to have come into force 21.12.2002 *see respectively* ss. 29(2), 231(25), 308(13), 313(8), 339(6) and 359(4);
- ss. 30(3), 31(1), 32(3) and (4) and 37(1) deemed to have come into force 19.12.2009 *see respectively* ss. 30(5), 31(2), 32(7) and 37(2);
- ss. 38(2) and 39(1) to (10) deemed to have come into force 14.12.2007 *see respectively* ss. 38(4) and 39(11);
- ss. 60(5), 61(1), 69(1), 72(2), 75(1) to (5) and 77(3) deemed to have come into force 20.08.2011 *see respectively* ss. 60(12), 61(2), 69(3), 72(4), 75(6) and 77(6);
- ss. 67(1), 190(8) and 358(27) deemed to have come into force 28.02.2004 *see respectively* ss. 67(2), 190(15) and 358(52);
- ss. 171(1) and 279(1) deemed to have come into force 01.01.99 *see respectively* ss. 171(2) and 279(4);
- ss. 173(1) and 303(1) deemed to have come into force 06.11.2010 *see respectively* ss. 173(6) and 303(3);
- ss. 173(3), 176(5), 194(3) and par. 60(f) of *Income Tax Act*, as enacted by 196(1), deemed to have come into force 08.10.2003 *see respectively* ss. 173(8), 176(9), 194(9) and 196(6);
- ss. 176(2) and 358(14) deemed to have come into force 01.11.2011 *see respectively* ss. 176(8) and 358(42);
- ss. 178(1) and 300(2) deemed to have come into force 01.01.2002 *see respectively* ss. 178(3) and 300(8);
- ss. 183(5) and 228(4) deemed to have come into force 21.06.2001 *see respectively* ss. 183(10) and 228(10);
- ss. 196(2), 197(1), 296(5), 305(1), definition “*qualifying trust annuity*” of *Income Tax Act*, as enacted by 358(20), deemed to have come into force 01.01.89 *see respectively* ss. 196(8), 197(2), 296(10), 305(4) and 358(47);
- ss. 202(1), 335(2) and 336(1) deemed to have come into force 01.01.2005 *see respectively* ss. 202(4), 335(5) and 336(7);
- s. 207(1) and (2) deemed to have come into force 27.02.2004 *see* s. 207(3);
- s. 213(1) deemed to have come into force 01.01.2006 *see* s. 213(2);
- ss. 223(8) and 282(2) deemed to have come into force 29.09.2009 *see respectively* ss. 223(20) and 282(4);
- s. 235(1) and (3) deemed to have come into force 20.12.2002 *see* s. 235(5);
- ss. 238(2) and (12) and 248(2) and (11) deemed to have come into force 01.01.2012 *see respectively* ss. 238(16) and 248(20);
- s. 239(1) deemed to have come into force 01.04.2006 *see* s. 239(2);
- s. 243(1) and (2) deemed to have come into force 01.01.2001 *see* s. 243(3);
- ss. 245(1) and 361(1) deemed to have come into force 24.12.98 *see respectively* ss. 245(3) and 361(2);
- ss. 245(2) and 290(1) deemed to have come into force 28.06.99 *see respectively* ss. 245(4) and 290(3);
- s. 248(18) deemed to have come into force 22.03.2011 *see* s. 248(23);
- s. 269(7) deemed to have come into force 01.01.2007 *see* s. 269(14);
- ss. 290(2), 347(4) and (13) and 365(10) deemed to have come into force 01.01.2008 *see respectively* ss. 290(4), 347(23) and 365(16);

## I

## Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued

- s. 292(1) deemed to have come into force 19.02.2003 *see* s. 292(2);
- s. 294(1) deemed to have come into force 17.11.2005 *see* s. 294(2);
- ss. 298(1) and (2) and 343(1) and (2) deemed to have come into force 01.01.2004 *see respectively* ss. 298(3) and 343(3);
- ss. 300(3), 301(1) and 321(2) deemed to have come into force 21.03.2003 *see respectively* ss. 300(9), 301(6) and 321(5);
- s. 302(1) deemed to have come into force 01.01.91 *see* s. 302(2);
- s. 305(2) deemed to have come into force 01.09.92 *see* s. 305(5);
- ss. 308(1) and 308(2) and (3) deemed to have come into force 01.01.2000 *see respectively* ss. 308(9) and 308(10);
- s. 319(1) deemed to have come into force 19.06.98 *see* s. 319(2);
- s. 324(1) deemed to have come into force 23.12.97 *see* s. 324(2);
- ss. 335(3), 336(2) and (6), s. 211.81 of *Income Tax Act*, as enacted by s. 345(1), and 358(31) deemed to have come into force 24.10.2012 *see respectively* ss. 335(6), 336(8), 345(2) and 358(55);
- s. 336(5) deemed to have come into force 07.02.2000 *see* s. 336(11);
- s. 358(6) deemed to have come into force 17.07.2005 *see* s. 358(36);
- s. 249(6) of *Income Tax Act*, as enacted by s. 359(3), deemed to have come into force 19.07.2005 *see* s. 359(6);
- s. 363(1) deemed to have come into force 01.01.98 *see* s. 363(2);
- s. 366(1), subject to par. (3), deemed to have come into force 20.12.2002 *see* s. 363(2);
- s. 366(3) (Schedule's list of each corporation and the dates) *see* various dates in par. 363(3)(a) to (x);
- s. 371(1) and (2) deemed to have come into force 18.06.1998 *see* s. 371(5);
- ss. 427(2)(c) deemed to have come into force 20.08.2011 *see* s. 427(3).

*See also* various application provisions throughout.

- CIF, 2013, c. 40, ss. 2(2), 3, 4, 5(2), 6(5) and (6), 7(2), 8(1) to (5), (7) and (8), 9(2), 10(2), 11 to 17, 18(6) and (7), 19(1) and (4), 20, 21(2), 22(1), (2), (4), (7) to (9), 23(1), (3) and (4), 24, 25, 26(2), 27 to 29, 30(3) and (4), 31(7) to (9), 32(2), 33 to 35, 36(4), 37(2), 38, 39(2) to (4), 40 to 44, 45(2), 46, 47(3) and (6), 48 to 50, 51(1), (3) and (4), 52 to 56, 57(9) and (10), 58 to 65, 66(2), 67 to 69, 70(2), 71(2), 72, 73(2), 74(7), (8), (17) to (20), 75(4), 76(2), 77(3), 78(2), 79, 80(2), 81(2), 82, 83(2), 84(1), (3) and (4), 85(1) and (3), 86(2), 87, 88, 89(1) to (4), (6) and (7), 90(2), 91, 92(2), 93(7) and (8), 94(2), 95(2), 120, 231, par. 236(1)(e), 237(1)(j) and 238(1)(i) in force on assent 12.12.2013;
- ss. 2(1), 6(1), (3) and (4), 7(1), 8(6), 9(1), 18(1) to (5), 19(2) and (3), 22(3), (5) and (6), 23(2), 30(1), 31(2), (3), (5) and (6), 32(1), 36(1) to (3), 37(1), 39(1), 45(1), 47(1), (2), (4) and (5), 57(2) to (8), 66(1), 73(1), 80(1), 89(5), 90(1), 92(1), 93(1) and (3) to (6), 94(1) deemed in force 21.03.2013 *see respectively* ss. 2(2), 6(5), 7(2), 8(8), 9(2), 18(7), 19(4), 21(2), 22(9), 23(4), 30(3), 31(8), 32(2), 36(4), 37(2), 39(3), 45(2), 47(6), 57(10), 66(2), 73(2), 80(2), 89(7), 90(2), 92(2), 93(7) and 94(2);

- ss. 5(1) and 10(1) deemed in force 20.07.2011 *see respectively* ss. 5(2) and 10(2);
- ss. 21(1), 31(1) and 57(1) deemed in force 21.12.2012 *see respectively* ss. 21(2), 31(7) and 57(9);
- s. 26(1) deemed in force 01.03.1994 *see* s. 26(2)
- ss. 30(2) and 31(4) deemed in force 22.03.2011 *see respectively* ss. 30(4) and 31(9);
- s. 51(2) deemed in force 31.10.2006 *see* s. 51(4);
- ss. 70(1), 71(1), 85(2) and 86(1) in force 01.01.2014 *see respectively* ss. 70(2), 71(2), 85(3) and 86(2);
- ss. 74(1) to (6), (9), (10), (13), (14) and (16), 75(1) to (3), 76(1), 77(1) and (2) and 78(1) deemed in force 23.03.2011 *see respectively* ss. 74(17), 75(4), 76(2), 77(3) and 78(2);
- ss. 74(11) and (12) deemed in force 01.07.2011 *see* s. 74(19);
- s. 74(15) deemed in force 01.01.2009 *see* s. 74(20);
- ss. 81(1) and 86(1) deemed in force 24.10.2012 *see respectively* ss. 81(2) and 86(2);
- s. 83(1) deemed in force 25.07.2012 *see* s. 83(2);
- s. 84(2) deemed in force 05.03.2010 *see* s. 84(4);
- s. 93(2) deemed in force 13.09.2013 *see* s. 93(8);
- s. 95(1) deemed in force 15.12.2011 *see* s. 95(2);
- s. 6(2) in force 12.12.2014, the day on which the *Technical Guide to Class 43.1 and 43.2* is first published by the Department of Natural Resources *see Canada Gazette, Part I*, No. 50, p. 3011, 13.12.2014.

*See also* various application provisions throughout.

CIF, 2014, c. 12 (assent: 19.06.2014), s. 149 in force 20.12.2014, unless, before, the Chief Electoral Officer publishes a notice in the *Canada Gazette*, in which case they come into force on the day on which the notice is published *see* s. 158(3).

CIF, 2014, c. 13 (assent: 19.06.2014), par. 115(f) in force 31.12.2014 *see* SI/2014-103.

CIF, 2014, c. 20, ss. 2 to 23, 24(2), 25(2), 26 to 29 and 30(2) to (4), 100(2) and 101(2) in force on assent 19.06.2014;

- ss. 24(1) and 25(1) in force 27.11.2013 *see respectively* ss. 24(2) and 25(2);

- s. 30(1) in force 01.01.2015 *see* s. 30(3).

- ss. 100(1) and 101(1) in force 27.06.2014 *see respectively* ss. 100(2) and 101(2); a notice will be published in *Canada Gazette* in August.

- s. 458 in force 01.11.2014 *see* SI/2014-83.

*See also* various application provisions throughout.

CIF, 2014, c. 39, ss. 2 to 20, 21(6), (7) and (9) to (15), s. 93(2), as enacted by s. 22(1), ss. 22(2) and (3), 23, 24, 25(1), (3) and (5) to (42), 26 to 34, 35(2), 36 to 40, 41(1) to (10) and (12) to (18), 42 to 70, 71(1) to (5), “international shipping” of s. 248(1), as enacted by 71(6), and (7) to (13), 72(1) and (3) to (7), 73, 74, 75(4), 76 and 77 in force on assent 16.12.2014;

- s. 21(2) deemed in force 20.08.2011 *see* s. 21(10);

- s. 21(3) deemed in force 29.03.2012 *see* s. 21(11);

- ss. 21(4) and (5), and s. 93.3, as enacted by s. 22(1) deemed in force 12.07.2013 *see respectively* ss. 21(12) and 22(3) [*Note:* but if conditions at s. 22(3) are met, s. 93.3, as enacted by s. 22(1), in force 01.01.2006 *see* s. 22(3)];

- s. 93.1(5) and (6), as enacted by s. 21(8), deemed in force 01.01.2010, if conditions are met, *see* s. 21(15);

- ss. 25(2) and (4) deemed in force 01.01.2014 *see* s. 25(29);

- s. 35(1) in force 02.01.2015 *see* s. 35(2) and SI/2014-100;

- s. 41(11) deemed in force 15.11.2003 *see* s. 41(17);

## I

**Income Tax Act — R.S., 1985, c. 1 (5th Supp.) — Continued**

— definition “graduated rate estate” in s. 248(1), as enacted by s. 71(6), and 72(2) in force 31.12.2015 *see* ss. 71(12) and 72(6);

— s. 75(1) to (3) deemed in force 21.03.2013 *see* s. 75(4).

*See also* various application provisions throughout.

**Income Tax Amendments Act, 1999**  
**— 2000, c. 19**

*(Impôt sur le revenu, Loi de 1999 modifiant l’)*

**Minister of Finance**

CIF, 2000, c. 19 in force on assent 29.06.2000 *except* s. 33(1) deemed in force 18.06.1999 *see* s. 33(2); s. 73(1) deemed in force 17.06.1999 *see* s. 73(1)

**Income Tax Amendments Act, 2000**  
**— 2001, c. 17**

*(Impôt sur le revenu, Loi de 2000 modifiant l’)*

**Minister of Finance**

s. 53, 2013, c. 34, s. 24

s. 80, 2013, c. 34, s. 25

CIF, 2001, c. 17 in force on assent 14.06.2001 *see also* various coming into force provisions throughout

CIF, 2013, c. 34, ss. 24 and 25 deemed to have come into force 14.06.2001.

**Income Tax Amendments Revision Act**  
**— 1994, c. 7**

*(Impôt sur le revenu, Loi de révision des modifications relatives à)*

CIF, 1994, c. 7 deemed in force 01.03.94 *see* s. 6 *see also* the *Income Tax Act*, R.S., c. 1 (5th Supp.) and the *Income Tax Application Rules*, R.S., c. 2 (5th Supp.) for coming into force of Schedules

**Income Tax Application Rules, 1971**  
**— 1970-71-72, c. 63, Part III**

*(Impôt sur le revenu, Règles de 1971 concernant l’application de l’)*

ACT REPEALED *see* R.S., Schedule (5th Supp.) for extent of repeal *see also* Table of Public Statutes dated 31.12.93 for amendments prior to repeal

Transitional, R.S., c. 2 (5th Supp.), ss. 69 to 78 *re* application

CIF, R.S., Schedule (5th Supp.) in force 01.03.94 *see* SI/94-19

CIF, R.S., c. 2, (5th Supp.) in force 01.03.94 *see* SI/94-19

**Income Tax Application Rules**  
**— R.S., 1985, c. 2 (5th Supp.)**

*(Impôt sur le revenu, Règles concernant l’application de)*

**Minister of National Revenue**

s. 10, 2007, c. 35, s. 69

s. 20, 1995, c. 3, s. 56; 1998, c. 19, s. 248; 2000, c. 12, s. 147

s. 26, 1994, c. 7, Sch. II, s. 200; 1994, c. 21, s. 118; 1995, c. 3, s. 57, c. 21, s. 79; 1997, c. 25, s. 72; 1998, c. 19, s. 249; 2001, c. 17, ss. 232 and 249

s. 29, 1994, c. 7, Sch. II, s. 201; 1997, c. 25, s. 73

s. 65, 1994, c. 7, Sch. II, s. 202; 2005, c. 30, s. 19

s. 72, 1994, c. 21, s. 119

s. 73, 1994, c. 21, s. 120

s. 79, added, 1994, c. 21, s. 121

Transitional, R.S., c. 2 (5th Supp.), ss. 69 to 78

CIF, R.S., c. 2 (5th Supp.) in force 01.03.94 *see* SI/94-19

CIF, 1994, c. 7, Sch. II, ss. 200 to 202 in force on assent 17.12.91

CIF, 1994, c. 21, s. 118 in force on assent 15.06.94; ss. 119 and 120 deemed in force 01.03.94 *see* ss. 119 and 120; s. 121 deemed in force 02.03.94 *see* s. 121

CIF, 1995, c. 3, ss. 56 and 57 in force on assent 26.03.95

CIF, 1995, c. 21, s. 79 in force on assent 22.06.95

CIF, 1997, c. 25, s. 72 in force on assent 25.04.97

CIF, 1998, c. 19, ss. 248 and 249 in force on assent 18.06.98 *see also* ss. 248(2) and 249(4) and (5) for application of various provisions

CIF, 2000, c. 12, s. 147 in force 31.07.2000 *see* SI/2000-76 *see also* s. 147(2) and (3) *re* application

CIF, 2001, c. 17, ss. 232 and 249 in force on assent 14.06.2001 *see also* s. 249(2) *re* application

CIF, 2005, c. 30, s. 19 in force on assent 29.06.2005 *see also* s. 19(2) *re* application

CIF, 2007, c. 35, s. 69 in force on assent 14.12.2007. *See* s. 69(2) *re* application

**Income Tax Agreements (or Conventions) (see Agreements — Income Tax, etc.)**
**Income Tax Conventions Interpretation Act**  
**— R.S., 1985, c. I-4**

*(Interprétation des conventions en matière d’impôts sur le revenu, Loi sur l’)*

**Minister of Finance**

s. 4.1, added, 2005, c. 19, s. 60

s. 4.2, added, 2007, c. 35, s. 70

s. 4.3, added, 2013, c. 34, s. 26

s. 5, 1993, c. 24, s. 147; 1998, c. 19, s. 286; 1999, c. 22, s. 84

s. 5.1, added, 1993, c. 24, s. 148; 1998, c. 19, s. 287; 1999, c. 22, s. 85

s. 6.1, added, R.S., c. 48 (1st Supp.), s. 2

s. 6.2, added, 1991, c. 49, s. 220

## I

**Income Tax Conventions Interpretation Act — R.S., 1985, c. I-4 — Continued**

**s. 6.3**, added, 1999, c. 22, s. 86  
 CIF, R.S., c. 48 (1st Supp.) in force 29.10.85 *see also* ss. 2(1)  
 CIF, 1991, c. 49, s. 220 in force on assent 17.12.91  
 CIF, 1993, c. 24, ss. 147 and 148 in force on assent 10.06.93  
 CIF, 1998, c. 19, ss. 286 and 287 in force on assent 18.06.96 *see also* ss. 286(2) and 287(2) *re* application  
 CIF, 1999, c. 22, ss. 84 to 86 in force on assent 17.06.99  
 CIF, 2005, c. 19, s. 60 in force on assent 13.05.2005  
 CIF, 2007, c. 35, s. 70 in force on assent 14.12.2007. *See* s. 70(2) *re* application  
 CIF, 2013, c. 34, s. 26(2) in force on assent 26.06.2013; s. 26(1) deemed to have come into force 05.03.2010 *see* s. 26(2).

**Indian Act — R.S., 1985, c. I-5**

(*Indiens, Loi sur les*)

**Minister of Indian Affairs and Northern Development;  
Minister of Health (Indian Health Regulations)**

**s. 2**, R.S., c. 32 (1st Supp.), s. 1; R.S., c. 17 (4th Supp.), s. 1; 2000, c. 12, s. 148; 2014, c. 5, s. 43, c. 38, s. 3  
**s. 4**, R.S., c. 32 (1st Supp.), s. 2; 2014, c. 38, s. 4  
**s. 4.1**, added, R.S., c. 32 (1st Supp.), s. 3; R.S., c. 48 (4th Supp.), s. 1  
**s. 5**, R.S., c. 32 (1st Supp.), s. 4  
**s. 6**, R.S., c. 32 (1st Supp.), s. 4; R.S., c. 43 (4th Supp.), s. 1; 2010, c. 18, s. 2  
**ss. 7 to 10**, R.S., c. 32 (1st Supp.), s. 4  
**s. 11**, R.S., c. 32 (1st Supp.), s. 4; R.S., c. 43 (4th Supp.), s. 2; 2010, c. 18, s. 3  
**ss. 12 and 13**, R.S., c. 32 (1st Supp.), s. 4  
**ss. 13.1 to 13.3**, added, R.S., c. 32 (1st Supp.), s. 4  
**s. 14**, R.S., c. 32 (1st Supp.), s. 4  
**ss. 14.1 and 14.2**, added, R.S., c. 32 (1st Supp.), s. 4  
**s. 14.3**, added, R.S., c. 32 (1st Supp.), s. 4; R.S., c. 27 (2nd Supp.), s. 10 (Sch., item 13); 1990, c. 16, s. 14, c. 17, s. 25; 1992, c. 51, s. 54; 1993, c. 28, s. 78 (Sch. III, item 73), this amendment was repealed before it came into force by 1999, c. 3, s. 12 (Sch., item 16); 1998, c. 30, par. 14(j); 1999, c. 3, s. 69; 2002, c. 7, s. 183  
**s. 15**, R.S., c. 32 (1st Supp.), s. 5  
**s. 16**, R.S., c. 32 (1st Supp.), s. 6  
**s. 17**, R.S., c. 32 (1st Supp.), s. 7  
**s. 18.1**, added, R.S., c. 32 (1st Supp.), s. 8  
**s. 31**, 2002, c. 8, par. 182(1)(u)  
**ss. 32 and 33**, repealed, 2014, c. 38, s. 5  
**s. 36**, repealed, 2014, c. 38, s. 6  
**s. 36.1**, added, 2014, c. 38, s. 6  
**s. 37**, R.S., c. 17 (4th Supp.), s. 2; 2012, c. 31, s. 206  
**s. 38**, R.S., c. 17 (4th Supp.), s. 2  
**s. 39**, R.S., c. 17 (4th Supp.), s. 3; 2012, c. 31, s. 207  
**s. 39.1**, added, 2012, c. 31, s. 208  
**s. 40**, R.S., c. 17 (4th Supp.), s. 4; 2012, c. 31, s. 208  
**s. 40.1**, added, 2012, c. 31, s. 208  
**s. 41**, R.S., c. 17 (4th Supp.), s. 4  
**s. 48**, R.S., c. 32 (1st Supp.), s. 9; R.S., c. 48 (4th Supp.), s. 2; 2000, c. 12, ss. 149, 151  
**s. 50.1**, added, 2000, c. 12, s. 150

**ss. 52.1 to 52.3**, added, R.S., c. 48 (4th Supp.), s. 3  
**s. 52.4**, added, R.S., c. 48 (4th Supp.), s. 3; 1992, c. 1, s. 144 (Sch. VII, item 35)(F)  
**s. 52.5**, added, R.S., c. 48 (4th Supp.), s. 3  
**s. 53**, R.S., c. 17 (4th Supp.), s. 5  
**s. 54**, R.S., c. 17 (4th Supp.), s. 6  
**s. 55**, R.S., c. 17 (4th Supp.), s. 7  
**s. 58**, R.S., c. 17 (4th Supp.), s. 8  
**s. 59**, R.S., c. 17 (4th Supp.), s. 9  
**s. 64**, R.S., c. 32 (1st Supp.), s. 10  
**s. 64.1**, added, R.S., c. 32 (1st Supp.), s. 11  
**s. 66**, R.S., c. 32 (1st Supp.), s. 12; 1996, c. 23, s. 187(e)  
**s. 68**, R.S., c. 32 (1st Supp.), s. 13; 2000, c. 12, par. 152(a)  
**s. 77**, R.S., c. 32 (1st Supp.), s. 14 (*see* SOR/86-925)  
**s. 81**, R.S., c. 32 (1st Supp.), s. 15; 2000, c. 12, par. 152(b)  
**s. 82**, repealed, 2014, c. 38, s. 7  
**s. 83**, R.S., c. 17 (4th Supp.), s. 10  
**s. 85**, repealed, R.S., c. 17 (4th Supp.), s. 11  
**s. 85.1**, added, R.S., c. 32 (1st Supp.), s. 16; 2014, c. 38, s. 8  
**s. 86**, 2014, c. 38, s. 9  
**s. 87**, 2005, c. 9, s. 150; 2012, c. 19, s. 677  
**s. 88**, 2005, c. 9, s. 151; 2012, c. 19, s. 678  
**s. 89**, R.S., c. 17 (4th Supp.), s. 12  
**s. 92**, repealed, 2014, c. 38, s. 10  
**ss. 94 to 100**, repealed, R.S., c. 32 (1st Supp.), s. 17  
**s. 103**, R.S., c. 32 (1st Supp.), s. 19; 2014, c. 38, s. 11  
**s. 104**, 2014, c. 38, s. 12  
**s. 105**, repealed, 2014, c. 38, s. 13  
**s. 106**, R.S., c. 27 (1st Supp.), s. 203  
**ss. 109 to 113**, repealed, R.S., c. 32 (1st Supp.), s. 20  
**s. 114**, 1993, c. 28, s. 78 (Sch. III, item 74); 2002, c. 7, s. 184; 2014, c. 38, s. 14  
**s. 115**, 2014, c. 38, s. 15  
**s. 116**, 2014, c. 38, s. 16  
**s. 117**, 2014, c. 38, s. 17  
**s. 118**, repealed, 2014, c. 38, s. 17  
**s. 119**, R.S., c. 32 (1st Supp.), s. 21; repealed, 2014, c. 38, s. 17  
**ss. 120 and 121**, repealed, 2014, c. 38, s. 17  
**s. 122**, 2014, c. 38, s. 18  
 General, R.S., c. 32 (1st Supp.), ss. 22 and 23  
 General, ss. 18 to 29, 36 to 41, 53 to 60, 89 and 93 do not apply to any Sechelt lands that are registered pursuant to s. 28 of the *Sechelt Indian Band Self-Government Act* *see* SOR/89-507  
 General, 2010, c. 18, s. 3.1 (report to Parliament) and ss. 4 to 9 (related provisions)  
 Transitional, R.S., c. 27 (2nd Supp.), s. 11  
 Transitional, R.S., c. 17 (4th Supp.), s. 7(2)  
 Transitional, 1990, c. 16, s. 24  
 Transitional, 1990, c. 17, s. 45  
 Transitional, 1992, c. 51, s. 67  
 Transitional, 2008, c. 32, ss. 21 and 25  
 CIF, R.S., c. 27 (1st Supp.), s. 203 proclaimed in force 04.12.85 *see* SI/85-211  
 CIF, R.S., c. 32 (1st Supp.) except ss. 17 and 18 deemed in force 17.04.85 *see* s. 24(1); ss. 17 and 18 shall come into force six months after this Act is assented to (assented to 28.06.85) *see* s. 24(2), in force 28.12.85  
 CIF, R.S., c. 27 (2nd Supp.), s. 10 (Sch., item 13) proclaimed in force 01.10.87 *see* SI/87-221; s. 11 proclaimed in force 02.09.86 *see* SI/86-175

## I

**Indian Act — R.S., 1985, c. I-5 — Continued**

CIF, R.S., c. 17 (4th Supp.) in force 28.06.88  
 CIF, R.S., c. 43 (4th Supp.) deemed in force 17.04.85 *see* s. 3  
 CIF, R.S., c. 48 (4th Supp.) in force 13.09.88  
 CIF, 1990, c. 16 ss. 14 and 24 in force 01.07.90 *see* SI/90-90  
 CIF, 1990, c. 17 ss. 25 and 45 in force 01.09.90 *see* SI/90-106  
 CIF, 1992, c. 1, s. 144 (Sch. VII, item 35)(F) in force on assent 28.02.92  
 CIF, 1992, c. 51, ss. 54 and 67 in force 30.01.93 *see* SI/93-11  
 CIF, 1993, c. 28, s. 78 (Sch. III, item 74) in force 01.04.99 *see* s. 79  
 CIF, 1996, c. 23, s. 187 in force 30.06.96 *see* s. 190  
 CIF, 1998, c. 30, par. 14(j) in force 19.04.99 *see* SI/99-37  
 CIF, 1999, c. 3, s. 12 (Sch., item 16) in force on assent 11.03.99; s. 69 in force 01.04.99 *see* s. 92  
 CIF, 2000, c. 12, ss. 148 to 152 in force 04.09.2001 *see* SI/2001-90  
 CIF, 2002, c. 7, ss. 183 and 184 in force 01.04.2003 *see* SI/2003-48  
 CIF, 2002, c. 8, s. 182 in force 02.07.2003 *see* SI/2003-109  
 CIF, 2005, c. 9, ss. 150 and 151 in force 01.04.2006 *see* SI/2006-59  
 CIF, 2008, c. 32, ss. 21 and 25 in force 03.04.2009 *see* SI/2008-147  
 CIF, 2010, c. 18 (assent: 15.12.2010), the Act in force 31.01.2011 *see* SI/2011-5  
 CIF, 2012, c. 19 (assent: 29.06.2012), ss. 677 and 678 in force 01.04.2013 *see* SI/2013-38  
 CIF, 2012, c. 31 (assent: 14.12.2012), Division 8 (ss. 206 to 209) in force 01.03.2013 *see* SI/2013-15  
 CIF, 2014, c. 5 (assent: 11.04.2014), s. 43 comes into force on a day or days to be fixed by order of the Governor in Council *see* s. 44 – Not in force.  
 CIF, 2014, c. 38, ss. 3 to 18 in force on assent 16.12.2014.

**Indian Act Amendment and Replacement  
 — 2014, c. 38**

*(Indiens, Loi sur la modification et le remplacement de la Loi sur les)*

General, 2014, c. 38, s. 2 (Report)  
 CIF, 2014, c. 38, ss. 1 and 2 in force on assent 16.12.2014.

**Indian Lands Agreement (1986) Act  
 — 1988, c. 39**

*(Accord de 1986 concernant les terres indiennes, Loi sur l')*

**Minister of Indian Affairs and Northern Development**

CIF, 1988, c. 39 proclaimed in force 01.07.90 *see* SI/90-91

**Indian Lands, Settlement of Differences  
 (Terres des Indiens (règlement des différends))**
**Minister of Indian Affairs and Northern Development**

1920, c. 51 (B.C.); 1924, c. 48 (Ontario)

**Indian Oil and Gas Act — R.S., 1985, c. I-7  
 (Pétrole et le gaz des terres indiennes, Loi sur le)**
**Minister of Indian Affairs and Northern Development**

ss. 2 to 4, 2009, c. 7, s. 1  
 ss. 4.1 to 4.3, added, 2009, c. 7, s. 1  
 s. 5, 1999, c. 31, s. 137(E); 2009, c. 7, s. 1  
 s. 5.1, added, 2009, c. 7, s. 1  
 s. 6, 2009, c. 7, s. 2  
 ss. 7 to 28, added, 2009, c. 7, s. 3  
 s. 28.1, added, 2009, c. 7, s. 3  
 s. 29, added, 2009, c. 7, s. 3 (transitional)  
 CIF, 1999, c. 31, s. 137 in force on assent 17.06.99  
 CIF, 2009, c. 7 (assent: 14.05.2009), ss. 1 to 3 come into force on a day to be fixed by order of the Governor in Council *see* s. 4 – Not in force

**Indian (Soldier Settlement)**

*(Indiens (Établissements des soldats))*

**Minister of Indian Affairs and Northern Development**

R.S.C. 1927, c. 98, ss. 187-190; 1951, c. 29, s. 123(1), (3)(b)

**Industrial and Regional Development Act  
 — R.S., 1985, c. I-8**

*(Développement industriel et régional, Loi sur le)*

**Minister of Industry (SI/91-99); Minister of Industry, except section 3, in relation to the Province of Quebec (SI/91-99, SI/93-98, SI/93-171, SI/93-206, SI/96-16); Minister for the purposes of the *Atlantic Canada Opportunities Agency Act*, except s. 3, in relation to the Atlantic provinces (SI/88-177); Minister of Western Economic Diversification, except s. 3, in relation to the Western provinces (SI/88-116)**

s. 2, R.S., c. 11 (4th Supp.), s. 14, c. 41 (4th Supp.), s. 52; 1993, c. 28, s. 78 (Sch. III, item 78); 2002, c. 7, s. 185(E)  
 s. 3, 1993, c. 28, s. 78 (Sch. III, item 79); 2002, c. 7, s. 186(E)  
 CIF, R.S., c. 11 (4th Supp.) in force 28.06.88 *see* SI/88-119  
 CIF, R.S., c. 41 (4th Supp.), s. 52 repealed before coming into force 31.12.2011 *see* 2008, c. 20, s. 3  
 CIF, 1993, c. 28, s. 78 (Sch. III, items 78 and 79) in force 01.04.99 *see* s. 79  
 CIF, 2002, c. 7, ss. 185 and 186 in force 01.04.2003 *see* SI/2003-48

**Industrial Design Act — R.S., 1985, c. I-9  
 (Dessins industriels, Loi sur les)**

## I

**Industrial Design Act — R.S., 1985, c. I-9 — Continued****Minister of Industry (1995, c. 1, s. 62(3))**

s. 2, R.S., c. 10 (4th Supp.), s. 20; 1993, c. 15, s. 12(E), c. 44, ss. 161 and 173(b); 2014, c. 39, s. 102

s. 3, 1992, c. 1, s. 79; 2014, c. 39, s. 103

s. 4, 1992, c. 1, s. 79; 1993, c. 15, s. 13; 2014, c. 39, s. 104

s. 5, 1992, c. 1, s. 143 (Sch. VI, item 15)(E); 1993, c. 15, s. 13; 2014, c. 39, s. 105

s. 5.1, added, R.S., c. 10 (4th Supp.), s. 21; repealed, 2014, c. 39, s. 105

s. 6, 1992, c. 1, s. 80; 1993, c. 15, s. 14, c. 44, s. 162; 2014, c. 39, s. 105

s. 7, 1992, c. 1, s. 81 and s. 143 (Sch. VI, item 16)(E); 1993, c. 15, s. 15; 2014, c. 39, s. 105

s. 8, repealed, 1993, c. 15, s. 16; added, 2014, c. 39, s. 105

ss. 8.1 to 8.3, added, 2014, c. 39, s. 105

s. 9, 2014, c. 39, s. 105

s. 10, 1993, c. 15, s. 17, c. 44, s. 163; 2014, c. 39, s. 106

s. 11, 1993, c. 44, s. 164

s. 11.1, added, 2014, c. 39, s. 107

s. 12, 1993, c. 15, s. 18

s. 13, 1993, c. 15, s. 19; 2014, c. 39, s. 108

s. 14, 1992, c. 1, s. 82; repealed, 1993, c. 15, s. 20

s. 15, 1993, c. 44, s. 166

ss. 15.1 and 15.2, added, 1993, c. 44, s. 166

s. 16, repealed, 1993, c. 44, s. 167

s. 17, 1993, c. 15, s. 21, c. 44, s. 168

s. 18, 1993, c. 44, s. 169

s. 19, 2001, c. 34, s. 52

s. 21, 1993, c. 15, s. 22; 2014, c. 39, s. 109

s. 24.1, added, 2014, c. 39, s. 110

s. 25, 1993, c. 15, s. 23, c. 44, s. 170; 2014, c. 39, s. 111

ss. 26 to 28, repealed, 1993, c. 15, s. 23

s. 29, 1993, c. 44, s. 171; 1994, c. 47, s. 118; 2014, c. 39, s. 112

s. 29.1, added, 1993, c. 44, s. 172; repealed, 2014, c. 39, s. 112

s. 30, added, 1993, c. 15, s. 24; 2014, c. 39, s. 112

ss. 31 to 33, added, 2014, c. 39, s. 112

Transitional, 1993, c. 44, s. 173(a) and (c)

CIF, R.S., c. 10 (4th Supp.), ss. 20 and 21 in force 08.06.88

CIF, 1992, c. 1, ss. 79 to 82, s. 143 (Sch. VI, items 15, 16)(E) in force on assent 28.02.92

CIF, 1993, c. 15, ss. 12 to 24 in force 09.06.93 *see* SI/93-84

CIF, 1993, c. 44, ss. 161 to 173 in force 01.01.94 *see* SI/94-1

CIF, 1994, c. 47, s. 118 in force 01.01.96 *see* SI/96-1

CIF, 2001, c. 34, s. 52 in force on assent 18.12.2001

CIF, 2014, c. 39 (assent: 16.12.2014), ss. 102 to 112 come into force on a day to be fixed by order of the Governor in Council *see* s. 142(1) — Not in force.

**Injured Military Members Compensation Act — 2003, c. 14**

(*Indemnisation des militaires ayant subi des blessures, Loi d'*)

**Minister of National Defence**

s. 10, 2003, c. 14, s. 22

s. 11, 2003, c. 14, s. 21

s. 13, 2003, c. 14, s. 20; 2004, c. 11, s. 33; 2005, c. 21, s. 104

Coordinating amendments, 2003, c. 14, ss. 20 to 23

CIF, 2003, c. 14 in force on assent 19.06.2003

CIF, 2004, c. 11, s. 33 in force 21.05.2004 *see* SI/2004-58

CIF, 2005, c. 21, s. 104 in force 01.04.2006 *see* SI/2006-54

**Inquiries Act — R.S., 1985, c. I-11**

(*Enquêtes, Loi sur les*)

**Prime Minister**

s. 6, 2003, c. 22, s. 174

s. 10, R.S., c. 27 (1st Supp.), s. 203

CIF, R.S., c. 27 (1st Supp.), s. 203 proclaimed in force 04.12.85 *see* SI/85-211

CIF, 2003, c. 22, s. 174 in force 01.04.2005 *see* SI/2005-24

**Insurance Companies Act — 1991, c. 47**

(*Sociétés d'assurances, Loi sur les*)

**Minister of Finance**

s. 2, 1991, c. 47, s. 758(a), c. 48, s. 495(1)(a); 1992, c. 51, s. 55; 1993, c. 28, s. 78 (Sch. III, item 80), this amendment was repealed before it came into force by 1999, c. 3, s. 12 (Sch., item 17); 1996, c. 6, s. 66; 1997, c. 15, s. 165; 1998, par. 13(h) and 15(h); 1999, c. 3, s. 70, c. 28, s. 118; 2000, c. 12, s. 153; 2001, c. 9, s. 345, c. 27, s. 255; 2002, c. 7, s. 187(E); 2005, c. 54, s. 214; 2007, c. 6, s. 186; 2010, c. 12, s. 2117; 2012, c. 5, s. 122; 2014, c. 39, s. 302

s. 2.1, added, 2005, c. 54, s. 215

s. 3, 2001, c. 9, s. 346

ss. 4 and 5, 2001, c. 9, s. 347

s. 6, 2001, c. 9, s. 348

s. 8, 2001, c. 9, s. 349

s. 9, 2001, c. 9, s. 350; 2007, c. 6, s. 187

s. 11, 1997, c. 15, s. 166; 2001, c. 9, s. 351; repealed, 2005, c. 54, s. 216

s. 11.1, added, 1999, c. 28, s. 119

s. 12, 2007, c. 6, s. 188

s. 13, 1997, c. 15, s. 167; 1999, c. 31, s. 138; 2001, c. 9, s. 352; 2005, c. 54, s. 217

s. 20, 2005, c. 54, s. 218

s. 21, 1997, c. 15, s. 168; 2001, c. 9, s. 353; 2006, c. 4, s. 201; 2007, c. 6, s. 189, c. 29, ss. 147 and 150 *but* s. 147 repealed and deemed never to have had effect *see* s. 150; 2012, c. 5, s. 123

s. 23, 1997, c. 15, s. 169

s. 24, 1999, c. 28, s. 120; 2001, c. 9, s. 354

s. 27, 2001, c. 9, s. 355

s. 28, 2005, c. 54, s. 219

ss. 28.1 and 28.2, added, 2001, c. 9, s. 356

s. 32, 1994, c. 24, s. 34(1)(f); 1997, c. 15, s. 170; 2001, c. 9, s. 357; 2010, c. 12, s. 2118

s. 33, 1997, c. 15, s. 171

s. 34, 1997, c. 15, s. 172

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. 35**, 1997, c. 15, s. 173  
**s. 36**, 1997, c. 15, s. 174(E)  
**s. 37**, 1997, c. 15, s. 175  
**s. 38**, 1994, c. 47, s. 119; 1997, c. 15, s. 176; 2007, c. 6, s. 190  
**s. 39**, 1991, c. 47, s. 759; 1994, c. 24, s. 34(1)(f); 2001, c. 9, s. 358; 2007, c. 6, s. 191; 2009, c. 23, s. 331  
**s. 40**, repealed, 2001, c. 9, s. 358; added, 2007, c. 6, s. 191  
**s. 41**, repealed, 2001, c. 9, s. 358  
**s. 42**, 1996, c. 6, s. 67; 1997, c. 15, s. 177; 2001, c. 9, s. 359  
**s. 43**, 1996, c. 6, s. 68; 2001, c. 9, s. 360; 2007, c. 6, s. 192  
**s. 44**, 1996, c. 6, s. 69  
**s. 46**, 1996, c. 6, s. 70; 2001, c. 9, s. 361  
**s. 47**, 1996, c. 6, s. 70; 2001, c. 9, s. 362  
**s. 48**, 1996, c. 6, s. 70; 2001, c. 9, s. 363  
**s. 48.1**, added, 1996, c. 6, s. 70  
**s. 50**, 2001, c. 9, s. 364  
**s. 52**, 1997, c. 15, s. 178; 2007, c. 6, s. 193  
**s. 54**, 2007, c. 6, s. 194  
**s. 57**, 1997, c. 15, s. 179; 2001, c. 9, s. 365  
**s. 59**, 1996, c. 6, s. 71  
**s. 59.1**, added, 2001, c. 9, s. 366  
**s. 63**, 1997, c. 15, s. 180  
**s. 64**, 2012, c. 5, s. 124  
**s. 65**, 1997, c. 15, s. 181; 2001, c. 9, s. 367  
**s. 66**, 2005, c. 54, s. 220; 2007, c. 6, s. 195(E)  
**s. 70**, 1997, c. 15, s. 182; 2005, c. 54, s. 221  
**s. 75**, 2007, c. 6, s. 196  
**s. 76**, 2005, c. 54, s. 222(F)  
**s. 76.01**, added, 2005, c. 54, s. 223 (*Note*: 2005, c. 54, s. 223 repealed by 2007, c. 6, s. 389); added, 2007, c. 6, s. 197  
**s. 76.1**, added, 1997, c. 15, s. 183; 2001, c. 9, s. 368  
**s. 76.2**, added, 2012, c. 5, s. 125  
**s. 79**, 2007, c. 6, s. 198  
**s. 83**, 1997, c. 15, s. 184; 2001, c. 9, s. 369; 2007, c. 6, s. 199  
**ss. 83.01 to 83.09**, added, 1997, c. 15, s. 185  
**s. 83.1**, added, 1997, c. 15, s. 185  
**s. 83.11**, added, 1997, c. 15, s. 185  
**s. 89**, 1999, c. 31, s. 139  
**s. 90**, 2005, c. 54, s. 224  
**s. 92**, 1996, c. 6, s. 71.1; 2005, c. 54, s. 225  
**s. 97**, 2005, c. 54, s. 226(E)  
**s. 98**, 2005, c. 54, s. 227(E)  
**s. 100**, 1991, c. 47, s. 758(b)  
**s. 140**, 2005, c. 54, s. 228  
**s. 141**, 2005, c. 54, s. 229  
**s. 142**, 1997, c. 15, s. 186; 1999, c. 1, s. 1; 2005, c. 54, s. 230  
**s. 143**, 1993, c. 34, s. 78; 1997, c. 15, s. 187; 1999, c. 1, s. 2; 2001, c. 9, s. 370; 2005, c. 54, s. 231  
**s. 144**, 1997, c. 15, s. 188  
**s. 145**, 1997, c. 15, s. 189  
**s. 146**, repealed, 1997, c. 15, s. 190  
**s. 147**, 1996, c. 6, s. 72; 1997, c. 15, s. 191; 2001, c. 9, s. 371(F); 2005, c. 54, s. 232  
**s. 148**, 2005, c. 54, s. 233  
**s. 149**, 1997, c. 15, s. 192; 1999, c. 1, s. 3; 2005, c. 54, s. 234  
**s. 150**, 2001, c. 9, s. 372  
**s. 152**, 2001, c. 9, s. 373  
**s. 153**, 1997, c. 15, s. 193  
**s. 154**, 1997, c. 15, s. 194  
**s. 157**, 2005, c. 54, s. 235  
**s. 158**, 2005, c. 54, s. 236  
**s. 159**, 1997, c. 15, s. 195; 2005, c. 54, s. 237  
**s. 160**, 1997, c. 15, s. 196; 2005, c. 54, s. 238  
**s. 164**, 1997, c. 15, s. 197; 2005, c. 54, s. 239  
**ss. 164.01 and 164.02**, added, 1997, c. 15, s. 197  
**s. 164.03**, added, 1997, c. 15, s. 197; 2005, c. 54, s. 240  
**s. 164.04**, added, 1997, c. 15, s. 197; 2005, c. 54, s. 241  
**s. 164.05**, added, 1997, c. 15, s. 197; 2005, c. 54, s. 242  
**s. 164.06**, added, 1997, c. 15, s. 197; 2005, c. 54, s. 243  
**s. 164.061**, added, 2005, c. 54, s. 243  
**s. 164.07**, added, 1997, c. 15, s. 197  
**s. 164.08**, added, 2001, c. 9, s. 374  
**s. 165**, 1997, c. 15, s. 199; 2001, c. 9, s. 375; 2005, c. 54, s. 244  
**s. 167**, 2001, c. 9, s. 376; 2007, c. 6, s. 201  
**s. 168**, 1994, c. 47, s. 120; 1997, c. 15, s. 200; 2001, c. 9, s. 377; 2012, c. 19, s. 339, c. 31, s. 131; 2013, c. 40, s. 164  
**s. 170.1**, added, 1996, c. 6, s. 73  
**s. 171**, [1997, c. 15, s. 201 intended to amend s. 171 by replacing s. 171(2) but that amendment was repealed before coming into force by 2001, c. 9, s. 378]  
**s. 173**, 1996, c. 6, s. 74; 1997, c. 15, s. 202  
**s. 173.1**, added, 2005, c. 54, s. 245  
**s. 176**, 1996, c. 6, s. 74.1; 1997, c. 15, s. 203; 2001, c. 9, s. 379; 2005, c. 54, s. 246  
**s. 178**, 1997, c. 15, s. 204  
**s. 179**, 1997, c. 15, s. 205  
**s. 180**, 2001, c. 9, s. 380  
**s. 185**, 2005, c. 54, s. 247  
**s. 186**, 2005, c. 54, s. 248  
**s. 187**, 2005, c. 54, s. 249  
**s. 188.1**, added, 1997, c. 15, s. 206  
**s. 189**, 1997, c. 15, s. 207  
**s. 191**, 2005, c. 54, s. 250  
**s. 192**, 2013, c. 33, s. 107  
**s. 192.1**, added, 2001, c. 9, s. 381  
**s. 193.1**, added, 1997, c. 15, s. 208; 2005, c. 54, s. 251  
**s. 195**, 1997, c. 15, s. 209  
**s. 197**, 2001, c. 19, s. 382  
**s. 203**, 1997, c. 15, s. 210  
**s. 204**, 1997, c. 15, s. 211; 2001, c. 9, s. 383  
**s. 207**, 1997, c. 15, s. 212; 2005, c. 54, s. 252  
**s. 208**, 1994, c. 26, s. 37  
**s. 211**, 2005, c. 54, s. 253  
**s. 212**, 1997, c. 15, s. 213; 2005, c. 54, s. 254  
**ss. 213 to 215**, 2005, c. 54, s. 255  
**s. 216**, 2005, c. 54, s. 256(E)  
**s. 219**, 1996, c. 6, s. 167(1)(h); 2005, c. 54, s. 257(E)  
**s. 220**, 2001, c. 9, s. 384; 2005, c. 54, s. 258  
**s. 221**, 2001, c. 9, s. 385(F); 2005, c. 54, s. 258  
**s. 222**, 2005, c. 54, s. 259  
**s. 224**, 1997, c. 15, s. 214; 2001, c. 9, s. 386  
**s. 225**, 2001, c. 9, s. 387  
**s. 229**, 2007, c. 6, s. 202  
**s. 233**, 2007, c. 6, s. 203  
**s. 236.1**, added, 1999, c. 1, s. 4; 2011, c. 15, s. 30  
**s. 237**, 1994, c. 26, s. 38(E); 1997, c. 15, s. 215; 1999, c. 1, s. 5; 2014, c. 20, s. 211  
**s. 237.1**, added, 1997, c. 15, s. 216; 1999, c. 1, s. 6  
**s. 237.2**, added, 2011, c. 15, s. 31



## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. 238, 1997, c. 15, s. 217; 2001, c. 9, s. 388; 2005, c. 54, s. 260; 2007, c. 6, s. 204
- s. 243, 2001, c. 9, s. 389
- s. 245, 1997, c. 15, s. 218; 2001, c. 9, s. 390; 2010, c. 12, s. 2119
- s. 246, 1997, c. 15, s. 219; 2005, c. 54, s. 261
- s. 247, 1997, c. 15, s. 220(E); 2007, c. 6, s. 205
- s. 248, 1997, c. 15, s. 221; 2005, c. 54, s. 262
- s. 249, 2005, c. 54, s. 263
- s. 250, 1997, c. 15, s. 222; 2001, c. 9, s. 391
- s. 251, 1997, c. 15, s. 223
- s. 251.1, added, 2001, c. 9, s. 392
- s. 252, 1997, c. 15, s. 224
- s. 253, 1994, c. 47, s. 121; 1997, c. 15, s. 225; 2007, c. 6, s. 206
- s. 254, 1997, c. 15, s. 226; 2001, c. 9, s. 393; 2007, c. 6, s. 207
- s. 255, 1997, c. 15, s. 227; 2007, c. 6, s. 208
- s. 256, 1997, c. 15, s. 227; repealed, 2007, c. 6, s. 208
- s. 257, 1997, c. 15, s. 227; 2001, c. 9, s. 394; 2007, c. 6, s. 209
- s. 258, 1997, c. 15, s. 227; 2007, c. 6, s. 210
- s. 259, repealed, 1997, c. 15, s. 227
- s. 260, 2005, c. 54, s. 264
- s. 261, 1997, c. 15, s. 228(E); 2007, c. 6, s. 211(E)
- s. 262, 1997, c. 15, s. 229; 2001, c. 9, s. 395; 2005, c. 54, s. 265
- s. 263, 2005, c. 54, s. 266
- s. 268, 2001, c. 9, s. 396; 2005, c. 54, s. 267; 2007, c. 6, s. 212
- s. 271, 2001, c. 9, s. 397; 2005, c. 54, s. 268
- s. 279, 2005, c. 54, s. 269
- Part VI, Division VII**, (ss. 280 to 287), repealed, 1997, c. 15, s. 230
- ss. 280 to 287**, repealed, 1997, c. 15, s. 230
- s. 288, 2005, c. 54, s. 270
- s. 289, 1997, c. 15, s. 231; 2005, c. 54, s. 271
- s. 290, 2005, c. 54, s. 271
- s. 290.1, added, 1997, c. 15, s. 232; repealed, 2005, c. 54, s. 271
- s. 291, 2005, c. 54, s. 271
- s. 292, repealed, 2005, c. 54, s. 271
- ss. 293 and 294**, 2005, c. 54, s. 272
- s. 294.1, added, 2005, c. 54, s. 272
- ss. 295 to 297**, 2005, c. 54, s. 272
- Division IX.1**, added, 2005, c. 54, s. 272
- s. 298, 2005, c. 54, s. 272
- s. 299, 1994, c. 26, s. 39(F); 1999, c. 31, s. 140; 2005, c. 54, s. 272
- s. 300, 1999, c. 31, s. 141; 2005, c. 54, s. 272
- s. 301, repealed, 2005, c. 54, s. 272
- s. 302, 1996, c. 6, s. 75; repealed, 2005, c. 54, s. 272
- ss. 303 to 306**, repealed, 2005, c. 54, s. 272
- s. 307, 2000, c. 12, s. 154; 2005, c. 54, s. 273
- s. 308, 2005, c. 54, s. 274(F)
- s. 309, 2005, c. 54, s. 275
- s. 310, 2005, c. 54, s. 276
- s. 310.1, added, 2005, c. 54, s. 276
- s. 311, 2005, c. 54, s. 277
- s. 311.1, added, 2005, c. 54, s. 278
- s. 312, 2005, c. 54, s. 279
- s. 313, 2005, c. 54, s. 280
- s. 314, 2005, c. 54, s. 281
- s. 315, 2005, c. 54, s. 282
- s. 316.1, added, 2005, c. 54, s. 283
- s. 323, 1991, c. 47, s. 758(c); 2007, c. 6, s. 213
- s. 331, 1997, c. 15, s. 233; 2001, c. 9, s. 398; 2005, c. 54, s. 284
- s. 332, 2005, c. 54, s. 285
- s. 334, 1997, c. 15, s. 234; 2005, c. 54, s. 286
- s. 335, 1997, c. 15, s. 235; 2001, c. 9, s. 399
- s. 338, 2001, c. 9, s. 400; 2005, c. 54, s. 287
- s. 344, 2005, c. 54, s. 288
- s. 346, 2007, c. 6, s. 214
- s. 348, 1999, c. 31, s. 142(F)
- s. 351, 2005, c. 54, s. 289
- s. 353, 1994, c. 26, s. 40(F)
- ss. 358 and 359**, repealed, 1997, c. 15, s. 236
- ss. 359.1 and 359.2**, added, 1996, c. 6, s. 76
- s. 361, 1997, c. 15, s. 237
- s. 365.1, added, 1996, c. 6, s. 77; 1997, c. 15, s. 238
- s. 371, 2005, c. 54, s. 290
- s. 374, 2005, c. 54, s. 291(F)
- s. 377, 1996, c. 6, s. 167(1)(h)
- s. 383, 1997, c. 15, s. 239; 2012, c. 5, s. 126
- s. 387, 2005, c. 54, s. 292(F)
- s. 391, 1997, c. 15, s. 240
- s. 392, 2005, c. 54, s. 293
- s. 406.1, added, 1994, c. 47, s. 122; 2012, c. 19, s. 340
- s. 406.2, added, 2012, c. 19, s. 340
- s. 407, 1993, c. 34, s. 79; 1997, c. 15, s. 241; 1999, c. 1, s. 7; 2001, c. 9, s. 401; 2007, c. 6, s. 215
- s. 407.01, added, 2001, c. 9, s. 402
- s. 407.011, added, 2001, c. 9, s. 402
- ss. 407.02 and 407.03**, added, 2001, c. 9, s. 402
- s. 407.1, added, 1997, c. 15, s. 242; 2007, c. 6, s. 216
- s. 407.2, added, 2001, c. 9, s. 403
- s. 408, 1997, c. 15, s. 243
- s. 408.1, added, 1994, c. 47, s. 123; 2012, c. 31, s. 132
- s. 409, 1997, c. 15, s. 244; 2001, c. 9, s. 404; 2012, c. 31, s. 133
- s. 410, 2001, c. 9, s. 405; 2012, c. 31, s. 134
- s. 411, 2001, c. 9, s. 406; 2007, c. 6, par. 335(a)
- s. 412, 2001, c. 9, s. 407
- s. 413, 1997, c. 15, s. 245
- s. 414, 1991, c. 47, s. 758(d); 2001, c. 9, s. 408; 2005, c. 54, s. 294
- s. 414.1, added, 2005, c. 54, s. 294
- s. 415, 2005, c. 54, s. 295
- s. 416, 2001, c. 9, s. 409; 2007, c. 6, par. 335(b)
- s. 418, 1997, c. 15, s. 246; 2001, c. 9, s. 410
- s. 419, 2001, c. 9, s. 411
- s. 420, 1999, c. 28, s. 121; 2001, c. 9, s. 412; 2012, c. 31, s. 135
- s. 421, 2001, c. 9, s. 413
- s. 422, 2001, c. 9, s. 414
- s. 423, 2012, c. 31, s. 136
- s. 424, 2012, c. 31, s. 137(E)
- s. 426.1, added, 1993, c. 44, s. 174; repealed, 1994, c. 47, s. 124
- s. 427, repealed, 1994, c. 47, s. 124; added, 1996, c. 6, s. 77.1
- s. 428, 2012, c. 5, s. 127, c. 19, s. 341, c. 31, s. 138
- s. 429, 1993, c. 44, s. 175; repealed, 1994, c. 47, s. 125
- s. 430, 1994, c. 47, s. 126; 2012, c. 5, s. 128, c. 19, s. 342, c. 31, s. 139
- s. 431, repealed, 1994, c. 47, s. 127
- s. 431.1, added, 1993, c. 44, s. 176; repealed, 1994, c. 47, s. 127
- s. 432, 1996, c. 6, s. 78; 2001, c. 9, s. 415; 2012, c. 19, s. 343(E)
- s. 433, 2012, c. 31, s. 140
- s. 437, repealed, 1994, c. 47, s. 128
- s. 440, 2009, c. 2, s. 282(F)

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. 441, 1993, c. 34, s. 80(F); 1994, c. 26, s. 41(F); 1997, c. 15, s. 247; 2001, c. 9, s. 416; 2007, c. 6, s. 217(E)
- s. 442, 2001, c. 9, s. 417
- s. 445, 1997, c. 15, s. 248; 2007, c. 6, s. 218
- s. 446, repealed, 2007, c. 6, s. 218
- s. 447, 1997, c. 15, s. 249
- s. 448, 2007, c. 6, s. 219
- s. 449, 1994, c. 26, s. 42(E); 1996, c. 6, s. 79; 2007, c. 6, s. 220
- s. 450, 2007, c. 6, s. 221
- s. 452, 1994, c. 26, s. 43
- s. 453, 2007, c. 6, s. 222
- s. 454, 1996, c. 6, s. 167(1)(h); 1997, c. 15, s. 250
- s. 455, 1996, c. 6, s. 167(1)(h)
- s. 461, 1997, c. 15, s. 251; 2007, c. 6, s. 223; 2012, c. 5, s. 129
- s. 462, 1997, c. 15, s. 252; 1999, c. 1, s. 8; 2007, c. 6, s. 224
- s. 464, 2005, c. 54, s. 296; 2007, c. 6, s. 225
- s. 464.1, added, 2005, c. 54, s. 297; 2012, c. 5, s. 130
- s. 465, 2007, c. 6, s. 226
- s. 467, 1999, c. 31, s. 143(F)
- s. 468.1, added, 2012, c. 19, s. 363
- s. 469, 1997, c. 15, s. 253; 2007, c. 6, s. 227
- s. 469.1, added, 2009, c. 2, s. 283; 2012, c. 5, s. 131(E)
- s. 470, 2001, c. 9, s. 418
- ss. 470.1 and 470.2, added, 2001, c. 9, s. 418
- s. 472, 2001, c. 9, s. 419
- s. 474, 1997, c. 15, s. 254; 2001, c. 9, s. 420
- s. 475, 2001, c. 9, s. 421
- s. 476, 2007, c. 6, s. 228
- s. 477, 1997, c. 15, s. 255; 2001, c. 9, s. 422; 2007, c. 6, s. 228
- s. 478, 2007, c. 6, s. 228
- s. 479, 1997, c. 15, s. 256; 2001, c. 9, s. 423
- s. 479.1, added, 1997, c. 15, s. 256
- s. 480, 1997, c. 15, s. 256; 2012, c. 5, s. 132
- s. 482, 1997, c. 15, s. 257; 2012, c. 5, s. 133
- s. 482.1, added, 1997, c. 15, s. 258; 2012, c. 5, s. 134
- s. 483, 1997, c. 15, s. 258; 2012, c. 5, s. 134
- s. 484, 2007, c. 6, s. 229(E); 2012, c. 5, s. 134
- s. 485, 1997, c. 15, s. 259; 2012, c. 5, s. 135
- s. 486, 1997, c. 15, s. 260; 2001, c. 9, s. 424; 2007, c. 6, s. 230
- s. 486.1, added, 2001, c. 9, s. 424
- s. 487, 1997, c. 15, s. 261; 2001, c. 9, s. 424; 2012, c. 5, s. 136
- s. 488, 1997, c. 15, s. 262
- s. 488.1, added, 2009, c. 2, s. 284; 2012, c. 5, s. 137
- s. 489, 1996, c. 6, s. 80; 1997, c. 15, s. 263
- s. 489.1, added, 2001, c. 9, s. 425; 2012, c. 5, s. 138
- s. 489.2, added, 2001, c. 9, s. 425; 2007, c. 6, s. 231; 2012, c. 5, s. 139
- s. 489.3, added, 2007, c. 6, s. 232
- s. 490, 1991, c. 47, s. 760; 1993, c. 34, s. 81(F); 1997, c. 15, s. 264; 2001, c. 9, s. 426; 2007, c. 6, s. 233; 2008, c. 28, s. 154
- ss. 491 and 492, 2001, c. 9, s. 426
- s. 493, 1997, c. 15, s. 265; 2001, c. 9, s. 426; 2007, c. 6, s. 234; 2013, c. 40, s. 170
- s. 494, 2001, c. 9, s. 426
- s. 495, 1997, c. 15, s. 266; 1999, c. 28, s. 122; 2001, c. 9, s. 426; 2007, c. 6, s. 235 and par. 336(a)(F); 2012, c. 5, s. 140
- ss. 496 and 497, 2001, c. 9, s. 426
- s. 498, 2001, c. 9, s. 426; 2007, c. 6, s. 236
- s. 499, 1997, c. 15, s. 267; 2001, c. 9, s. 426; 2007, c. 6, s. 237
- s. 500, 1997, c. 15, s. 268; 2001, c. 9, s. 426
- s. 501, 1997, c. 15, s. 269; 2001, c. 9, s. 426
- s. 502, 1997, c. 15, s. 270; 2001, c. 9, s. 426
- s. 503, 1999, c. 28, s. 123; 2001, c. 9, s. 426
- s. 504, 1999, c. 28, s. 124; 2001, c. 9, s. 426
- s. 505, 2001, c. 9, s. 426; 2007, c. 6, s. 238
- s. 506, 1993, c. 34, s. 82; 2001, c. 9, s. 426
- s. 507, 2001, c. 9, s. 426
- s. 508, 1997, c. 15, s. 271; 2001, c. 9, s. 426
- s. 509, 1993, c. 34, s. 83; 1997, c. 15, s. 272; 2001, c. 9, s. 426
- s. 510, 2001, c. 9, s. 426
- s. 511, 1997, c. 15, s. 273; 2001, c. 9, s. 426
- s. 512, 1997, c. 15, s. 274; 2001, c. 9, s. 426; 2007, c. 6, s. 239
- s. 513, 2001, c. 9, s. 426
- s. 515, 1996, c. 6, s. 81; 2001, c. 9, s. 427
- s. 516, 1996, c. 6, s. 82; 1997, c. 15, s. 275; repealed, 2007, c. 6, s. 240
- s. 517.1, added, 1997, c. 15, s. 276
- s. 518, 1997, c. 15, s. 277; 2000, c. 12, par. 158(a), (b)
- s. 519, 1991, c. 48, s. 495(1)(b); 1997, c. 15, s. 278; 2001, c. 9, s. 428; 2007, c. 6, s. 241
- s. 520, 2007, c. 6, s. 242
- s. 523, 2007, c. 6, s. 243
- s. 524, 2007, c. 6, s. 244(F)
- s. 527, 2007, c. 6, s. 245
- s. 528, 1997, c. 15, s. 279; 2007, c. 6, s. 246
- ss. 528.1 and 528.2, added, 2001, c. 9, s. 429
- s. 528.3, added, 2001, c. 9, s. 429; 2007, c. 6, s. 247
- s. 529, 1997, c. 15, s. 280; 2000, c. 12, s. 155, par. 158(c), (d)
- s. 530, 1997, c. 15, s. 281
- s. 531, 1997, c. 15, s. 282
- s. 532, 1996, c. 6, s. 83
- s. 534, 2001, c. 9, s. 430
- ss. 535 and 536, repealed, 1997, c. 15, s. 283
- s. 538, 1997, c. 15, s. 284
- s. 539, 2001, c. 9, s. 431
- s. 540, 2001, c. 9, s. 432
- s. 542, 1996, c. 6, s. 167(1)(h); 1997, c. 15, s. 285; 2000, c. 12, s. 156
- s. 542.01 and 542.02, added, 1997, c. 15, s. 285
- s. 542.03, added, 1997, c. 15, s. 285; 2007, c. 6, s. 248
- s. 542.04, added, 1997, c. 15, s. 285; 2007, c. 6, s. 249
- s. 542.05, added, 1997, c. 15, s. 285; 2007, c. 6, s. 250
- s. 542.06, added, 1997, c. 15, s. 285; 2007, c. 6, s. 251
- s. 542.061, added, 2009, c. 2, s. 285; 2012, c. 5, s. 141(E)
- s. 542.07, added, 1997, c. 15, s. 285; 2001, c. 9, s. 433
- s. 542.071, added, 2001, c. 9, s. 433
- s. 542.08, added, 1997, c. 15, s. 285
- s. 542.09, added, 1997, c. 15, s. 285; 2001, c. 9, s. 434
- s. 542.1, added, 1997, c. 15, s. 285
- s. 542.11, added, 1997, c. 15, s. 285; 2001, c. 9, s. 435
- s. 542.12, added, 1997, c. 15, s. 285
- s. 544, 1997, c. 15, s. 286; 2005, c. 54, s. 298
- s. 544.1, added, 2001, c. 9, s. 436
- s. 548, 1997, c. 15, s. 287
- s. 549, 1997, c. 15, s. 288
- s. 549.1, added, 2012, c. 5, s. 142
- s. 550, 1997, c. 15, s. 289
- s. 552, 1997, c. 15, s. 290; 1999, c. 31, s. 144; 2001, c. 9, s. 437; 2007, c. 6, s. 252; 2013, c. 40, s. 171
- s. 553, 2001, c. 9, s. 437

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. 554, 1997, c. 15, s. 291; 2001, c. 9, s. 437; 2007, c. 6, s. 253 and par. 336(b)(F)
- ss. 555 and 556, 2001, c. 9, s. 437
- s. 557, 2001, c. 9, s. 437; 2007, c. 6, s. 254
- s. 558, 1997, c. 15, s. 292; 2001, c. 9, s. 437
- s. 559, 1997, c. 15, s. 293; 2001, c. 9, s. 437
- s. 560, 2001, c. 9, s. 437
- s. 561, 1997, c. 15, s. 294
- s. 562, 2001, c. 9, s. 438
- ss. 563 and 564, 2001, c. 9, s. 439
- s. 565, 1993, c. 34, s. 84(F); 1997, c. 15, s. 295; 2001, c. 9, s. 439
- s. 566, 1997, c. 15, s. 296; 2001, c. 9, s. 439
- s. 568, 1997, c. 15, s. 297; 2001, c. 9, s. 440
- s. 569, 2001, c. 9, s. 440; 2007, c. 6, s. 255
- s. 570.001, added, 2001, c. 9, s. 441
- ss. 570.01 to 570.06, added, 1997, c. 15, s. 298
- s. 570.07, added, 1997, c. 15, s. 298; 2012, c. 5, s. 143
- ss. 570.08 and 570.09, added, 1997, c. 15, s. 298
- s. 570.1, added, 1997, c. 15, s. 298
- ss. 570.11 to 570.19, added, 1997, c. 15, s. 298
- s. 570.2, added, 1997, c. 15, s. 298
- ss. 570.21 to 570.29, added, 1997, c. 15, s. 298
- s. 570.3, added, 1997, c. 15, s. 298
- s. 571, 1996, c. 6, s. 83.1; 1997, c. 15, s. 299; 2007, c. 6, s. 256
- s. 572, 2007, c. 6, s. 257
- s. 572.1, added, 2007, c. 6, s. 257
- s. 573, 1997, c. 15, s. 300; 2007, c. 6, s. 259
- s. 574, 1999, c. 28, s. 125; 2007, c. 6, s. 260
- s. 575, 1996, c. 6, s. 84; 1997, c. 15, s. 301; 2007, c. 6, s. 260
- s. 576, 1996, c. 6, s. 84; 2007, c. 6, s. 261
- s. 577, 1996, c. 6, s. 84; 2007, c. 6, s. 262
- s. 578, 2007, c. 6, s. 263
- s. 579, 1997, c. 15, s. 302; 2007, c. 6, s. 264
- s. 580, 2007, c. 6, s. 265
- s. 581, 2005, c. 54, s. 299; 2007, c. 6, s. 265; 2012, c. 5, s. 144
- s. 582, 2007, c. 6, s. 266(E); 2012, c. 5, s. 145(E)
- s. 583, 2007, c. 6, s. 267
- s. 584, 2007, c. 6, s. 268
- s. 585, 2005, c. 54, s. 300; 2007, c. 6, s. 269
- s. 586, 1996, c. 6, s. 85; 2007, c. 6, s. 270
- s. 587, 2007, c. 6, s. 271
- s. 587.1, added, 1997, c. 15, s. 303; 1999, c. 1, s. 9; 2001, c. 9, s. 442; 2005, c. 54, s. 301; 2007, c. 6, s. 271
- ss. 587.2 and 587.3, added, 2007, c. 6, s. 271
- s. 588, 2007, c. 6, s. 272; 2007, c. 6, s. 272
- s. 589, 1997, c. 15, s. 304; 2007, c. 6, s. 272
- s. 590, 2007, c. 6, s. 273
- s. 591, 1996, c. 6, s. 86; 1997, c. 15, s. 305; 2007, c. 6, s. 274
- s. 592, 2007, c. 6, s. 275
- s. 594, 1996, c. 6, s. 167(1)(h); 1997, c. 15, s. 306; 2007, c. 6, s. 276
- s. 595, 1996, c. 6, s. 167(1)(h); 2007, c. 6, s. 276
- s. 596, 2007, c. 6, s. 277
- s. 597, 2007, c. 6, s. 278
- s. 598, 1997, c. 15, s. 307; 2001, c. 9, s. 443
- s. 598.1, added, 1997, c. 15, s. 307
- s. 599, 1997, c. 15, s. 307; 2012, c. 5, s. 146
- s. 601, 1997, c. 15, s. 308; 2012, c. 5, s. 147
- ss. 601.1 and 601.2, added, 1997, c. 15, s. 309; 2012, c. 5, s. 148
- s. 602, 2007, c. 6, s. 279; 2012, c. 5, s. 148
- s. 603, 1997, c. 15, s. 310; 2012, c. 5, s. 149
- s. 604, 1997, c. 15, s. 311; 2001, c. 9, s. 444; 2007, c. 6, s. 280
- s. 604.1, added, 2001, c. 9, s. 444; 2007, c. 6, s. 281
- s. 605, 1997, c. 15, s. 312; 2001, c. 9, s. 444; 2007, c. 6, s. 282; 2012, c. 5, s. 150
- s. 606, 1997, c. 15, s. 313
- s. 606.1, added, 2009, c. 2, s. 286; 2012, c. 5, s. 151
- s. 607, 1997, c. 15, s. 314
- s. 607.1, added, 2001, c. 9, s. 445; 2007, c. 6, s. 283; 2012, c. 5, s. 152
- s. 607.2, added, 2007, c. 6, s. 284
- s. 608, 1996, c. 6, s. 87; 2001, c. 9, s. 446; 2007, c. 6, s. 286
- s. 609, 1996, c. 6, s. 88; 2007, c. 6, s. 287
- s. 610, 2001, c. 9, s. 447(E)
- s. 611, 2001, c. 9, s. 448
- s. 612, 1993, c. 34, s. 85(E); 1997, c. 15, s. 315; 2007, c. 6, s. 290
- s. 614, 2007, c. 6, s. 291
- ss. 616 to 619, 2007, c. 6, s. 292
- s. 622, 1997, c. 15, s. 316; 2007, c. 6, s. 293
- s. 623, 1997, c. 15, s. 317
- s. 624, repealed, 1997, c. 15, s. 318
- s. 624.1, added, 1996, c. 6, s. 88.1
- s. 626, 1997, c. 15, s. 319
- s. 629.1, added, 1996, c. 6, s. 89; 1997, c. 15, s. 320
- s. 630, 1997, c. 15, s. 321
- s. 632.1, added, 2007, c. 6, s. 294
- s. 634, 1993, c. 44, s. 177; 2005, c. 54, s. 302; 2007, c. 6, s. 295(E)
- s. 643, 2007, c. 6, s. 296
- s. 644, 1994, c. 26, s. 44(F)
- s. 647, 2001, c. 9, s. 449; 2007, c. 6, s. 297
- s. 650, 2007, c. 6, s. 298
- s. 651, 1996, c. 6, s. 90; 2007, c. 6, s. 298
- ss. 652 and 653, 2007, c. 6, s. 298
- s. 654, 1996, c. 6, s. 167(1)(h); 2007, c. 6, s. 298
- s. 655, repealed, 2007, c. 6, s. 298
- s. 656, 2005, c. 54, s. 303
- s. 657, 1996, c. 6, s. 91
- s. 660, 2001, c. 9, s. 450
- s. 665, 1997, c. 15, s. 322; 2007, c. 6, s. 299
- s. 666, repealed, 1997, c. 15, s. 323
- s. 669, 2001, c. 9, s. 452
- s. 670, 1997, c. 15, s. 324; 2001, c. 9, s. 453
- s. 670.1, added, 2012, c. 5, s. 153
- s. 672, 1996, c. 6, s. 92; 1997, c. 15, s. 325; 2001, c. 9, s. 454
- s. 672.1, added, 1999, c. 28, s. 126
- s. 673, 1994, c. 26, s. 45; 1996, c. 6, s. 93
- ss. 673.1 and 673.2, added, 1996, c. 6, s. 93
- s. 673.3, added, 1996, c. 6, s. 93; 2001, c. 9, s. 455
- s. 674, 2001, c. 9, s. 456
- s. 675.1, added, 2001, c. 9, s. 457
- s. 677, repealed, 1996, c. 6, s. 94
- s. 678, 2001, c. 9, s. 458
- s. 678.01, added, 2001, c. 9, s. 459
- s. 678.1, added, 1996, c. 6, s. 95; 2001, c. 9, s. 460; 2007, c. 6, s. 300
- s. 678.2, added, 2001, c. 9, s. 461; 2007, c. 6, s. 301
- s. 678.3, added, 2001, c. 9, s. 461; 2007, c. 6, s. 302

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. **678.4**, added, 2001, c. 9, s. 461; 2007, c. 6, s. 303  
s. **678.5**, added, 2001, c. 9, s. 462; 2007, c. 6, s. 304  
s. **678.6**, added, 2001, c. 9, s. 462; 2007, c. 6, s. 305  
s. **679**, 1996, c. 6, s. 96; 1997, c. 15, s. 326; 2001, c. 9, s. 463; 2007, c. 6, s. 306  
ss. **680 to 682**, repealed, 1996, c. 6, s. 96  
ss. **683 and 684**, 1996, c. 6, s. 97  
s. **684.1**, added, 1996, c. 6, s. 97  
s. **685**, 1996, c. 6, s. 97  
s. **686**, 1996, c. 6, s. 98; 2007, c. 6, s. 307  
s. **687**, 2007, c. 6, s. 308  
s. **688**, 1997, c. 15, s. 327; 2007, c. 6, s. 309  
s. **689**, 1996, c. 6, s. 99  
s. **690**, repealed, 1996, c. 6, s. 100  
s. **691**, 1996, c. 6, s. 101  
s. **692**, 1996, c. 6, s. 167(1)(h); 1997, c. 15, s. 328; 2001, c. 9, s. 464(F)  
**Part XVI** (ss. 693 to 698), 2001, c. 9, s. 465  
ss. **693 to 698**, 2001, c. 9, s. 465  
**Part XVII** (ss. 699 to 1007), 2001, c. 9, s. 465  
s. **699**, 2001, c. 9, s. 465  
s. **699.1**, added, 1997, c. 15, s. 329; repealed, 2001, c. 9, s. 465  
ss. **700 and 701**, 2001, c. 9, s. 465  
s. **702**, 1991, c. 47, s. 702(4); 1996, c. 6, s. 102; 2001, c. 9, s. 465  
s. **703**, 1996, c. 6, s. 103; 1997, c. 15, s. 330; 1999, c. 31, s. 145(F); 2001, c. 9, s. 465  
ss. **704 and 705**, 2001, c. 9, s. 465  
s. **706**, 1997, c. 15, s. 331; 2000, c. 12, s. 157; 2001, c. 9, s. 465; 2005, c. 54, s. 304  
s. **707**, 1997, c. 15, s. 332; 2001, c. 9, s. 465; 2006, c. 4, s. 201.1; 2007, c. 6, s. 310, c. 29, ss. 148 and 150 *but* s. 148 repealed and deemed never to have had effect *see* s. 150; 2012, c. 5, s. 154  
ss. **708 to 712**, 2001, c. 9, s. 465  
s. **713**, 2001, c. 9, s. 465; 2005, c. 54, s. 305  
ss. **714 to 718**, 2001, c. 9, s. 465  
s. **719**, 2001, c. 9, s. 465; 2010, c. 12, s. 2120  
ss. **720 to 724**, 2001, c. 9, s. 465  
s. **725**, 2001, c. 9, s. 465; 2007, c. 6, s. 311  
s. **726**, 2001, c. 9, s. 465; 2007, c. 6, s. 312  
ss. **727 to 730**, 2001, c. 9, s. 465  
s. **731**, 2001, c. 9, s. 465; 2007, c. 6, s. 313  
ss. **732 to 735**, 2001, c. 9, s. 465  
s. **736**, 1991, c. 48, s. 495(2); 2001, c. 9, s. 465  
s. **737**, 2001, c. 9, s. 465  
s. **738**, 2001, c. 9, s. 465; 2005, c. 54, s. 306  
ss. **739 to 744**, 2001, c. 9, s. 465  
s. **745**, 2001, c. 9, s. 465; 2005, c. 54, s. 307; 2007, c. 6, s. 314(E)  
ss. **746 to 748**, 2001, c. 9, s. 465  
s. **749**, 2001, c. 9, s. 465; 2005, c. 54, s. 308  
ss. **750 to 753**, 2001, c. 9, s. 465  
s. **754**, 2001, c. 9, s. 465; 2007, c. 6, s. 315  
s. **755**, 2001, c. 9, s. 465; 2005, c. 54, s. 309(F)  
s. **755.1**, added, 2005, c. 54, s. 310 (*Note*: 2005, c. 54, s. 310 repealed by 2007, c. 6, s. 390); added, 2007, c. 6, s. 316  
s. **756**, 2001, c. 9, s. 465  
s. **757**, 2001, c. 9, s. 465; 2007, c. 6, s. 317  
ss. **758 to 760**, 2001, c. 9, s. 465  
s. **761**, 2001, c. 9, s. 465; 2007, c. 6, s. 318  
ss. **762 and 763**, 2001, c. 9, s. 465  
s. **764**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 311  
s. **765**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 312  
s. **766**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 313  
s. **767**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 314  
ss. **768 and 769**, added, 2001, c. 9, s. 465  
s. **770**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 315  
s. **771**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 316  
s. **772**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 317  
ss. **773 to 777**, added, 2001, c. 9, s. 465  
s. **778**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 318  
s. **779**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 319  
s. **780**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 320  
s. **781**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 321  
ss. **782 to 784**, added, 2001, c. 9, s. 465  
s. **785**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 322  
ss. **786 and 787**, added, 2001, c. 9, s. 465  
s. **788**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 323  
s. **789**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 324  
s. **790**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 325  
s. **791**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 326  
s. **791.1**, added, 2005, c. 54, s. 326  
ss. **792 to 795**, added, 2001, c. 9, s. 465  
s. **796**, added, 2001, c. 9, s. 465; 2007, c. 6, s. 319  
s. **797**, added, 2001, c. 9, s. 465; 2012, c. 19, s. 344, c. 31, s. 141; 2013, c. 40, s. 165  
ss. **798 to 800**, added, 2001, c. 9, s. 465  
s. **800.1**, added, 2005, c. 54, s. 327  
ss. **801 and 802**, added, 2001, c. 9, s. 465  
s. , added, 2001, c. 9, s. 465  
s. **803**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 328  
ss. **804 to 811**, added, 2001, c. 9, s. 465  
s. **812**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 329  
s. **813**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 330  
ss. **814 to 817**, added, 2001, c. 9, s. 465  
s. **818**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 331  
s. **819**, added, 2001, c. 9, s. 465; 2013, c. 33, s. 108  
s. **820**, added, 2001, c. 9, s. 465  
s. **821**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 332  
ss. **822 to 831**, added, 2001, c. 9, s. 465  
s. **832**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 333  
ss. **833 to 835**, added, 2001, c. 9, s. 465  
s. **836**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 334  
s. **837**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 335  
ss. **838 to 840**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 336  
s. **841**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 337(E)  
ss. **842 and 843**, added, 2001, c. 9, s. 465  
s. **844**, added, 2001, c. 9, s. 465; 2004, c. 25, s. 203; 2005, c. 54, s. 338(E)  
ss. **845 and 846**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 339  
s. **847**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 340  
ss. **848 to 856**, added, 2001, c. 9, s. 465  
s. **857**, added, 2001, c. 9, s. 465; 2010, c. 12, s. 2121  
s. **858**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 341  
s. **859**, added, 2001, c. 9, s. 465; 2007, c. 6, s. 320  
s. **860**, added, 2001, c. 9, s. 465; 2005, c. 54, s. 342  
ss. **861 to 865**, added, 2001, c. 9, s. 465  
s. **866**, added, 2001, c. 9, s. 465; 2007, c. 6, s. 321  
s. **867**, added, 2001, c. 9, s. 465

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- s. 868, added, 2001, c. 9, s. 465; 2005, c. 54, s. 343  
s. 869, added, 2001, c. 9, s. 465  
s. 870, added, 2001, c. 9, s. 465; 2005, c. 54, s. 344  
s. 871, added, 2001, c. 9, s. 465; 2005, c. 54, s. 345  
ss. 872 to 875, added, 2001, c. 9, s. 465  
s. 876, added, 2001, c. 9, s. 465; 2005, c. 54, s. 346; 2007, c. 6, s. 322  
ss. 877 and 878, added, 2001, c. 9, s. 465  
s. 879, added, 2001, c. 9, s. 465; 2005, c. 54, s. 347  
s. 880, added, 2001, c. 9, s. 465  
s. 881, added, 2001, c. 9, s. 465; 2005, c. 54, s. 348  
s. 882, added, 2001, c. 9, s. 465  
s. 883, added, 2001, c. 9, s. 465; 2005, c. 54, s. 349  
s. 883.1, added, 2005, c. 54, s. 349  
s. 884, added, 2001, c. 9, s. 465; 2005, c. 54, s. 350  
ss. 885 and 886, added, 2001, c. 9, s. 465  
s. 887, added, 2001, c. 9, s. 465; 2005, c. 54, s. 351  
s. 888, added, 2001, c. 9, s. 465; 2005, c. 54, s. 352  
s. 889, added, 2001, c. 9, s. 465  
s. 890, added, 2001, c. 9, s. 465; 2005, c. 54, s. 353  
ss. 891 to 893, added, 2001, c. 9, s. 465  
s. 894, added, 2001, c. 9, s. 465; 2005, c. 54, s. 354  
ss. 895 to 899, added, 2001, c. 9, s. 465  
s. 900, added, 2001, c. 9, s. 465; 2005, c. 54, s. 355  
ss. 901 to 906, added, 2001, c. 9, s. 465  
s. 907, added, 2001, c. 9, s. 465; 2005, c. 54, s. 356  
ss. 908 to 911, added, 2001, c. 9, s. 465  
s. 912, added, 2001, c. 9, s. 465; 2005, c. 54, s. 357  
ss. 913 and 914, added, 2001, c. 9, s. 465  
s. 915, added, 2001, c. 9, s. 465; 2005, c. 54, s. 358(F)  
ss. 916 to 922, added, 2001, c. 9, s. 465  
s. 923, added, 2001, c. 9, s. 465; 2012, c. 5, s. 155  
ss. 924 and 925, added, 2001, c. 9, s. 465  
s. 926, added, 2001, c. 9, s. 465; 2012, c. 19, s. 345, c. 31, s. 142(E)  
s. 927, added, 2001, c. 9, s. 465; 2007, c. 6, s. 323  
s. 928, added, 2001, c. 9, s. 465  
s. 928.1, added, 2001, c. 9, s. 465  
ss. 929 to 931, added, 2001, c. 9, s. 465  
s. 932, added, 2001, c. 9, s. 465; 2007, c. 6, s. 324  
ss. 933 and 934, added, 2001, c. 9, s. 465  
s. 935, added, 2001, c. 9, s. 465; 2012, c. 31, s. 143  
s. 936, added, 2001, c. 9, s. 465; 2012, c. 31, s. 144  
s. 937, added, 2001, c. 9, s. 465; 2012, c. 31, s. 145  
s. 938, added, 2001, c. 9, s. 465; 2007, c. 6, par. 335(c)  
ss. 939 and 940, added, 2001, c. 9, s. 465  
s. 941, added, 2001, c. 9, s. 465; 2005, c. 54, s. 359  
s. 942, added, 2001, c. 9, s. 465; 2005, c. 54, s. 360  
s. 943, added, 2001, c. 9, s. 465; 2007, c. 6, par. 335(d)  
ss. 944 to 946, added, 2001, c. 9, s. 465  
s. 947, added, 2001, c. 9, s. 465; 2012, c. 31, s. 146  
ss. 948 and 949, added, 2001, c. 9, s. 465  
s. 950, added, 2001, c. 9, s. 465; 2012, c. 31, s. 147  
s. 951, added, 2001, c. 9, s. 465; 2012, c. 31, s. 148(E)  
ss. 952 and 953, added, 2001, c. 9, s. 465  
s. 954, added, 2001, c. 9, s. 465; 2012, c. 5, s. 156, c. 19, s. 346, c. 31, s. 149  
s. 955, added, 2001, c. 9, s. 465; 2012, c. 5, s. 157, c. 19, s. 347 and par. 349(2)(b), c. 31, s. 150  
s. 956, added, 2001, c. 9, s. 465  
s. 957, added, 2001, c. 9, s. 465; 2012, c. 31, s. 151  
ss. 958 to 968, added, 2001, c. 9, s. 465  
s. 969, added, 2001, c. 9, s. 465; 2007, c. 6, s. 325; 2013, c. 40, s. 172  
s. 970, added, 2001, c. 9, s. 465  
s. 971, added, 2001, c. 9, s. 465; 2007, c. 6, s. 326 and par. 336(c)(F); 2012, c. 5, s. 158  
ss. 972 and 973, added, 2001, c. 9, s. 465  
s. 974, added, 2001, c. 9, s. 465; 2007, c. 6, s. 327  
ss. 975 to 986, added, 2001, c. 9, s. 465  
s. 987, added, 2001, c. 9, s. 465; 2007, c. 6, s. 328  
ss. 988 to 990, added, 2001, c. 9, s. 465  
s. 991, added, 2001, c. 9, s. 465; 2007, c. 6, s. 329(F)  
ss. 992 to 1007, added, 2001, c. 9, s. 465  
Part XVIII (ss. 1008 to 1022), 2001, c. 9, s. 465  
s. 1007.1, added, 2005, c. 54, s. 361  
ss. 1008 and 1009, added, 2001, c. 9, s. 465  
s. 1010, added, 2001, c. 9, s. 465; 2005, c. 54, s. 362  
ss. 1011 and 1012, added, 2001, c. 9, s. 465  
s. 1013, added, 2001, c. 9, s. 465; 2005, c. 54, s. 363(F)  
ss. 1014 and 1015, added, 2001, c. 9, s. 465  
s. 1016, added, 2001, c. 9, s. 465; 2007, c. 6, s. 330  
s. 1016.1, added, 2007, c. 6, s. 330  
s. 1016.2, added, 2007, c. 6, s. 330; 2010, c. 12, s. 1860  
ss. 1016.3 to 1016.6, added, 2007, c. 6, s. 330  
s. 1016.61, added, 2012, c. 5, s. 159  
s. 1016.7, added, 2009, c. 2, s. 287  
ss. 1017 and 1018, added, 2001, c. 9, s. 465  
s. 1019, added, 2001, c. 9, s. 465; 2007, c. 6, s. 331; 2012, c. 5, s. 160  
s. 1019.1, added, 2007, c. 6, s. 332; 2012, c. 5, s. 161  
s. 1020, added, 2001, c. 9, s. 465; 2012, c. 31, s. 152  
s. 1021, added, 2001, c. 9, s. 465; 2005, c. 54, s. 364  
s. 1022, added, 2001, c. 9, s. 465  
Part XIX (ss. 1023 to 1033), added, 2001, c. 9, s. 465  
s. 1023, added, 2001, c. 9, s. 465  
s. 1023.1, added, 2007, c. 6, s. 333  
ss. 1024 to 1026, added, 2001, c. 9, s. 465  
s. 1027, added, 2001, c. 9, s. 465; 2005, c. 54, s. 365  
ss. 1028 to 1031, added, 2001, c. 9, s. 465  
s. 1032, added, 2001, c. 9, s. 465; 2005, c. 54, s. 366  
s. 1033, added, 2001, c. 9, s. 465  
Part XX, added, 2005, c. 54, s. 367  
ss. 1034 to 1047, added, 2005, c. 54, s. 367  
Sch., 1997, c. 15, s. 333; SOR/2006-157; 2007, c. 6, s. 334; SOR/2010-199  
Coordinating amendment, 2007, c. 29, s. 150  
Coordinating amendment, 2012, c. 19, s. 349  
General, 1994, c. 24, s. 34(2)(F)  
General, 1997, c. 15, s. 198  
General, 2001, c. 9, s. 451  
General, 2007, c. 6, ss. 258, 285, 288 and 289  
General, 2011, c. 15, s. 33 (validation)  
Transitional, 1992, c. 51, s. 67  
CIF, 1991, c. 47, except ss. 268(1) and (2), 702(4), 713(2), 715(2), 716(2), 719(3), 720(2), 721(2), 722(2), 723(2) and (4), 724(2), 725(2), 726(2), 727(2), 736(2), 742(2), 743(2) and (4), 745(2) and 746(2) and ss. 753 to 760, in force 01.06.92 *see* SI/92-91; ss. 268(1) and (2) in force 01.12.92 *see* s. 763(2); ss. 702(4), 713(2), 715(2), 716(2), 719(3), 720(2), 721(2),

## I

## Insurance Companies Act — 1991, c. 47 — Continued

- 722(2), 723(2) and (4), 724(2), 725(2), 726(2), 727(2), 736(2), 742(2), 743(2) and (4), 745(2) and 746(2) and ss. 753 to 760 in force on assent 13.12.91 *see* ss. 763(1)
- CIF, 1991, c. 48 in force 01.06.92 *see* SI/92-92
- CIF, 1992, c. 51, ss. 55 and 67 in force 30.01.93 *see* SI/93-11
- CIF, 1993, c. 34, ss. 78 to 85 in force on assent 23.06.93
- CIF, 1993, c. 44, ss. 174 to 176 in force 01.01.94 *see* SI/94-1; s. 177 repealed before coming into force 31.12.2011 *see* 2008, c. 20, s. 3
- CIF, 1994, c. 24, s. 34(F) in force on assent 23.06.94
- CIF, 1994, c. 26, ss. 37 to 45 in force on assent 23.06.94
- CIF, 1994, c. 47, ss. 119 to 128 in force 01.01.95 *see* SI/95-5
- CIF, 1996, c. 6, s. 83.1(1) deemed in force 01.01.94 *see* s. 83.1(2); ss. 66 to 103 and 167 in force 28.06.96 *see* SI/96-58
- CIF, 1997, c. 15,  
— s. 168 in force on assent 25.04.97;  
— s. 165, other than the definition “life company” in s. 2(1) of the *Insurance Companies Act*, as enacted by s. 165(1), ss. 166, 167, 169 to 185, 189, 191, 195, 196, 199, 200, 202, 204, 205, 210 to 229, 231 to 247, 249 to 255, 263 to 303, 305, 306, 314 to 322, 324 to 326 and 328 to 332 in force 15.06.97 *see* SI/97-65;  
— the definition “life company” in s. 2(1) of the *Insurance Companies Act*, as enacted by s. 165(1), ss. 186 to 188, 190, 192 to 194, 197, 198, 203, 206, 209, 230, 248, 304 and 333 in force 01.08.97 *see* SI/97-65;  
— ss. 207 and 208 in force 01.01.98 *see* SI/97-65;  
— s. 327 in force 01.01.99 *see* SI/99-3  
— s. 323 in force 15.10.99 *see* SI/99-117  
— ss. 256 to 262 and 307 to 313 in force 01.09.2001 *see* SI/2001-41  
— s. 201 was repealed before coming into force by 2001, c. 9, s. 378, which came into force on October 24, 2001
- CIF, 1998, c. 30, par. 13(h) and 15(h) in force 19.04.99 *see* SI/99-37
- CIF, 1999, c. 1 in force 12.03.99 *see* SI/99-23
- CIF, 1999, c. 3, s. 12 (Sch., item 17) in force on assent 11.03.99; s. 70 in force 01.04.99 *see* s. 92
- CIF, 1999, c. 28, ss. 118 to 126 in force 28.06.99 *see* SI/99-70
- CIF, 1999, c. 31, ss. 138 to 145 in force on assent 17.06.99
- CIF, 2000, c. 12, ss. 153 to 158 in force 31.07.2000 *see* SI/2000-76
- CIF, 2001, c. 9,  
— ss. 424(2) and 444(2) in force on assent 14.06.2001;  
— ss. 345 to 417 and 419 to 423, ss. 424(1), ss. 425 to 443, ss. 444(1), ss. 445 to 465 and 594 in force 24.10.2001 *see* SI/2001-102  
— s. 418 in force 01.01.2004 *see* SI/2003-181  
— *See also* s. 594.
- CIF, 2001, c. 27, s. 255 in force 28.06.2002 *see* SI/2002-97
- CIF, 2002, c. 7, s. 187 in force 01.04.2003 *see* SI/2003-48
- CIF, 2004, c. 25, s. 203 in force on assent 15.12.2004
- CIF, 2005, c. 54,  
— the definition “minor” in s. 2(1) of the *Insurance Companies Act*, as enacted by s. 214(2), ss. 218 to 222, 226, 227, 246 to 249 and 256 to 264, 267, 285, 289 to 295, 298 to 301, 304 to 309, 328 to 330, 337 to 343, 346, 347, 352 and 357 to 366 in force 27.04.2006 *see* SI/2006-68;  
— the definitions “going-private transaction” and “squeeze-out transaction” in s. 2(1) of the *Insurance Companies Act*, as enacted by s. 214(2), ss. 214(3), 215, 224, 225, 228 to 238, 239(1) and (3), 240, 242, 243, 245, 250 to 255, 265, 266, 268 to 283, 287, 288, 302, 311 to 321, 322(1) and (3), 323, 325 to 327, 331 to 336, 344, 345, 348 to 350 and 354 to 356 in force 28.11.2006 *see* SI/2006-140;  
— the definition “adjustable policy”, in s. 2(1) of the *Insurance Companies Act*, as enacted by s. 214(2), ss. 216, 217, 244, 284, 286, 296, 297, 303, 351, 353 and 367 in force 01.06.2011 *see* SOR/2010-229 and Erratum, SI/2010-86, *Canada Gazette*, Part II, Vol. 144, No. 24, p. 2264 *re* registration number  
— ss. 223 and 310 repealed by 2007, c. 6, ss. 389 and 390, *respectively*;  
— ss. 214(1), 239(2), 241, 322(2) and 324 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 453 – Not in force
- CIF, 2006, c. 4, ss. 201 and 201.1 in force on assent 22.06.2006
- CIF, 2007, c. 6,  
— ss. 186(2) and (3), 187 to 196, 198 to 231, 233 to 256, 258 to 262, 264 to 270, 272 to 274, 277, 279 to 284, 288 to 291, 293 to 295, 299 to 308, 309(1), 310 to 315 and 317 to 336 in force 20.04.2007 *see* SI/2007-49  
— ss. 197, 316, 389 and 390 in force 08.03.2008 *see* SI/2008-33  
— s. 232 in force 19.05.2008 *see* SI/2008-58  
— ss. 186(1), 257, 263, 271, 275, 276, 278, 285 to 287, 292, 296 to 298 and 309(2) in force 01.01.2010 *see* SI/2009-112
- CIF, 2007, c. 29, ss. 147, 148 and 150 in force on assent 22.06.2007 *but* ss. 147 and 148 repealed and deemed never to have had effect *see* s. 150
- CIF, 2008, c. 28, s. 154 in force on assent 18.06.2008
- CIF, 2009, c. 2, ss. 282, 284, 286 and 287 in force on assent 12.03.2009; ss. 283 and 285 in force 01.07.2010 *see* SI/2010-31
- CIF, 2009, c. 23 (assent: 23.06.2009), s. 331 in force 17.10.2011 *see* SI/2011-87
- CIF, 2010, c. 12, s. 1860 in force on assent 12.07.2010; ss. 2117 to 2121 in force 19.12.2012 *see* SI/2012-99
- CIF, 2011, c. 15, ss. 30, 31 and 33 in force on assent 26.06.2011
- CIF, 2012, c. 5, ss. 123 and 154 in force on assent 29.03.2012; ss. 122, 124 to 128, 130 to 153 and 155 to 161 in force 24.05.2012 *see* SI/2012-36; s. 129 comes into force on a day or days to be fixed by order of the Governor in Council *see* s. 225(1) – Not in force
- CIF, 2012, c. 19, ss. 339 to 346 and 349 in force on assent 29.06.2012;  
— s. 347 in force on assent *but* deemed never to have come into force and is repealed *see* par. 349(2)(a);  
— s. 363 in force 01.07.2013 *see* SI/2013-61
- CIF, 2012, c. 31, ss. 131 to 152 in force on assent 14.12.2012
- CIF, 2013, c. 33, ss. 107 and 108 in force on assent 26.06.2013.
- CIF, 2013, c. 40, ss. 164, 165 and 170 to 172 in force on assent 12.12.2013.
- CIF, 2014, c. 20, s. 211 in force on assent 19.06.2014.
- CIF, 2014, c. 39 (assent: 16.12.2014), s. 302 comes into force on a day or days to be fixed by order of the Governor in Council *see* s. 303 – Not in force

## I

**Insurance for Returned Soldiers (*see* Returned Soldiers' Insurance Act)***(Assurance des soldats de retour, Loi de l')***Integrated Circuit Topography Act  
— 1990, c. 37***(Topographies de circuits intégrés, Loi sur les)***Minister of Industry**

- s. 2, 1992, c. 1, s. 145 (Sch. VIII, item 19)(F); 1995, c. 1, s. 62(1)(m)  
 s. 2.1, added, 1994, c. 47, s. 129  
 s. 4, 1993, c. 15, s. 25; 1994, c. 47, s. 130  
 ss. 7.1 to 7.4, added, 1994, c. 47, s. 131  
 s. 14, 2001, c. 4, s. 90  
 s. 25, 1992, c. 1, s. 145 (Sch. VIII, item 19)(F); 1995, c. 1, s. 63(1)(d)  
 General, 1994, c. 47, s. 131(2)  
 General, 1995, c. 1, ss. 62(3) and 63(3)  
*Note:* countries to which Canada accords reciprocal protection:  
 Australia, Japan, United States (SOR/93-282)  
 Switzerland (SOR/94-27)  
 Austria, Belgium, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Luxembourg, Netherlands, Norway, Portugal, Spain, Sweden, United Kingdom of Great Britain and Northern Ireland (SOR/94-677)  
 CIF, 1990, c. 37 in force 01.05.93 *see* SI/93-68  
 CIF, 1992, c. 1, s. 145 (Sch. VIII, item 19)(F) in force on assent 28.02.92  
 CIF, 1993, c. 15, s. 25 in force 09.06.93 *see* SI/93-84  
 CIF, 1994, c. 47, ss. 129 to 131 in force 01.01.96 *see* SI/96-1  
 CIF, 1995, c. 1, ss. 62 and 63 in force 29.03.95 *see* SI/95-48  
 CIF, 2001, c. 4, s. 90 in force 01.06.2001 *see* SI/2001-71

**Integrated Cross-border Law Enforcement Operations Act — 2012, c. 19, s. 368***(Opérations transfrontalières intégrées de contrôle d'application de la loi, Loi sur les)***Introduced by Minister of Finance**

- CIF, 2012, c. 19, s. 368 (assent: 29.06.2012), the Act in force 20.08.2012 *see* SI/2012-68

**Intellectual Property Law Improvement Act  
— 1993, c. 15***(Actualisation du droit de la propriété intellectuelle, Loi d')*

- CIF, 1993, c. 15, ss. 2 to 10, 12 to 25, 50, 51, 57 to 64 and 67 to 72 in force 09.06.93 *see* SI/93-84; ss. 1, 11, 65 and 66 in force 15.01.94 *see* SI/93-224; ss. 26 to 49 and 52 to 56 in force 01.10.96 *see* SI/96-81

**Intercolonial Railway Extension to Montreal Act (1899, c. 5) — 1907, c. 18****Interest Act — R.S., 1985, c. I-15***(Intérêt, Loi sur l')***Minister of Finance**

- s. 4, 1996, c. 17, s. 17; 2001, c. 4, s. 91  
 s. 6, 1996, c. 17, s. 18; 2001, c. 4, s. 92  
 s. 7, 2001, c. 4, s. 93(E)  
 s. 8, 2001, c. 4, s. 94  
 s. 10, 2001, c. 4, s. 95; 2008, c. 28, s. 155  
 s. 11, repealed, 1992, c. 1, s. 146(1) (Sch. IX, item 26); 1993, c. 28, s. 78 (Sch. III, item 81), this amendment was repealed before it came into force by 1998, c. 15, s. 27  
 ss. 12 to 14, repealed, 1992, c. 1, s. 146(1) (Sch. IX, item 26)  
 Coordinating amendments, 2001, c. 4, ss. 175 and 176  
 Transitional, 1992, c. 1, s. 146(3)  
 CIF, 1992, c. 1, s. 146 (Sch. IX, item 26),  
 — *re* application to the Province of Saskatchewan, repealed 18.06.92 *see* SI/92-120 and SI/92-137  
 — *re* application to the Province of British Columbia, repealed 31.03.92 *see* s. 146(2)(b)  
 — *re* application to the Province of Alberta, repealed on the day preceding the day on which s. 6 of the *Judgment Interest Act* (Alberta) comes into force *see* s. 146(2)(c). S. 6 of the *Judgment Interest Act* (Alberta) in force 01.08.92 *see* The *Alberta Gazette* Vol. 88, No. 15, p. 2753  
 — *re* application to the Yukon Territory, repealed 30.09.93 *see* SI/93-195  
 — *re* application to the Province of Manitoba, repealed 30.06.94 *see* SI/94-75  
 — *re* application to the Northwest Territories, repealed, 31.12.95 *see* SI/95-96  
 CIF, 1996, c. 17, ss. 17 and 18 come into force on a day to be fixed by order of the Governor in Council *see* s. 20 – Not in force  
 CIF, 1998, c. 15, s. 27 in force on assent 11.06.98  
 CIF, 2001, c. 4 (assent: 10.05.2001), ss. 175 and 176 in force on assent *but see* conditions of application in ss. 175(2) and 176(2); ss. 91 to 95 in force 01.06.2001 *see* SI/2001-71  
 CIF, 2008, c. 28, s. 155 in force on assent 18.06.2008

**International Boundary Commission Act  
— R.S., 1985, c. I-16***(Commission frontalière, Loi sur la)***Minister of Natural Resources (1994, c. 41, s. 37(2))**

- s. 2, 2010, c. 12, s. 1743  
 s. 9, 1993, c. 34, s. 86; 2001, c. 4, s. 162; 2010, c. 12, s. 1744  
 s. 9.1, added, 2010, c. 12, s. 1744  
 CIF, 1993, c. 34, s. 86 in force on assent 23.06.93  
 CIF, 2001, c. 4, s. 162 in force 01.06.2001 *see* SI/2001-71

## I

**International Boundary Commission Act — R.S., 1985, c. I-16 — Continued**

CIF, 2010, c. 12 (assent: 12.07.2010), ss. 1743 and 1744 in force 16.03.2012 *see* SI/2012-14

**International Boundary Waters Treaty Act  
— R.S., 1985, c. I-17**

*(Eaux limitrophes internationales, Loi du traité des)*

**Minister of Foreign Affairs**

s. 2, 2013, c. 12, s. 2  
s. 9, 1995, c. 5, s. 25(1)(q)  
s. 10, added, 2001, c. 40, s. 1; 2013, c. 12, s. 3  
ss. 11 and 12, added, 2001, c. 40, s. 1  
s. 13, added, 2001, c. 40, s. 1; 2013, c. 12, s. 4  
ss. 14 to 18, added, 2001, c. 40, s. 1  
s. 19, added, 2001, c. 40, s. 1; 2013, c. 12, s. 5  
s. 20, added, 2001, c. 40, s. 1  
ss. 20.1 to 20.9, added, 2013, c. 12, s. 6  
s. 21, added, 2001, c. 40, s. 1; 2013, c. 12, s. 8  
s. 21.01, added, 2013, c. 12, s. 9  
s. 21.1, added, 2001, c. 40, s. 1  
ss. 22 to 26, added, 2001, c. 40, s. 1; 2013, c. 12, s. 10  
ss. 27 to 42, added, 2013, c. 12, s. 10  
Schedule 1 (renumbered), 2013, c. 12, s. 11  
Schedule 2, added, 2013, c. 12, s. 12  
Schedule 3, added, 2013, c. 12, s. 12  
General, 1995, c. 5, s. 25(2)  
General, 2013, c. 12, s. 7  
CIF, 1995, c. 5, s. 25 in force 13.05.95 *see* SI/95-65  
CIF, 2001, c. 40 in force 09.12.2002 *see* SI/2002-162  
CIF, 2013, c. 12 (assent: 19.06.2013), ss. 1 to 12 in force 01.07.2014 *see* SI/2014-59.

**International Bridges and Tunnels Act  
— 2007, c. 1**

*(Ponts et tunnels internationaux, Loi sur les)*

**Minister of Transport**

s. 4, 2009, c. 2, s. 341  
s. 12, 2011, c. 21, s. 164  
s. 29, 2012, c. 31, s. 180  
s. 32, 2012, c. 31, s. 181  
s. 33, 2012, c. 31, s. 182  
Schedule  
s. 26, repealed, 2013, c. 40, s. 263  
s. 39, repealed, 2013, c. 40, s. 263  
s. 42, repealed, 2013, c. 40, s. 263  
s. 45, repealed, 2013, c. 40, s. 263  
s. 50, repealed, 2013, c. 40, s. 263  
CIF, 2007, c. 1 in force 25.04.2007 *see* SI/2007-50  
CIF, 2009, c. 2, s. 341 in force on assent 12.03.2009  
CIF, 2011, c. 21, s. 164 in force on assent 29.11.2011  
CIF, 2012, c. 31, ss. 180 to 182 in force on assent 14.12.2012

CIF, 2013, c. 40 (assent: 12.12.2013), s. 263 comes into force on a day to be fixed by order of the Governor in Council *see* s. 269 – Not in force

**International Development (Financial  
Institutions) Assistance Act  
— R.S., 1985, c. I-18**

*(Aide au développement international (institutions financières), Loi d')*

**Minister of Foreign Affairs**

s. 3, 1995, c. 5, s. 25(1)(s); 1998, c. 21, s. 125  
s. 12, 1998, c. 21, s. 126  
Sch., SOR/94-722; SOR/96-510; SOR/98-523  
General, 1995, c. 5, s. 25(2)  
CIF, 1995, c. 5, s. 25 in force 13.05.95 *see* SI/95-65  
CIF, 1998, c. 21, ss. 125 and 126 in force on assent 18.06.98

**International Development (Financial  
Institutions) Assistance, An Act concerning  
an order under the — 1997, c. 19**

*(Aide au développement international (institutions financières), Loi concernant un décret pris au titre de la Loi d')*

CIF, 1997, c. 19 in force on assent 25.04.97

**International Development Research Centre  
Act — R.S., 1985, c. I-19**

*(Centre de recherches pour le développement international, Loi sur le)*

**Minister of Foreign Affairs (SI/79-96) (1995, c. 5, s. 25(2))**

s. 2, 2010, c. 12, s. 1746(E)  
s. 3, 2010, c. 12, s. 1747; 2012, c. 19, s. 427  
s. 5, 2010, c. 12, s. 1748(E) and par. 1753(a)(E)  
s. 6, 2010, c. 12, s. 1749(E)  
s. 8, 2010, c. 12, par. 1753(b)(E); 2012, c. 19, s. 428(E)  
s. 10, 2010, c. 12, s. 1750; 2012, c. 19, s. 429  
s. 11, 2010, c. 12, s. 1751(E) and par. 1753(c)(E); 2012, c. 19, s. 430  
s. 16, 2010, c. 12, s. 1752(E) and par. 1753(d)(E); 2012, c. 19, s. 431  
s. 18, 2003, c. 22, par. 225(z.5)(E)  
s. 19, 1999, c. 31, par. 246(i)(F)  
s. 20, 1999, c. 28, s. 167  
s. 22, 2010, c. 12, par. 1753(e)(E)  
CIF, 1999, c. 28, s. 167 in force 28.06.99 *see* SI/99-70  
CIF, 1999, c. 31, s. 246 in force on assent 17.06.99  
CIF, 2003, c. 22, s. 225 in force 01.04.2005 *see* SI/2005-24



# I

## International Development Research Centre Act — R.S., 1985, c. I-19 — Continued

CIF, 2010, c. 12 (assent: 12.07.2010), ss. 1746 to 1753 in force 16.03.2012 *see* SI/2012-14  
 CIF, 2012, c. 19, ss. 427 to 431 in force on assent 29.06.2012

## International Interests in Mobile Equipment (aircraft equipment) Act — 2005, c. 3

*(Garanties internationales portant sur des matériels  
d'équipement mobiles (matériels d'équipement  
aéronautiques, Loi sur les)*

### Minister of Transport

s. 4, 2012, c. 31, s. 411  
 s. 6, 2012, c. 31, s. 412  
 s. 9.1, added, 2012, c. 31, s. 413

#### Sch. 1

#### Sch. 2

#### Sch. 3

CIF, 2005, c. 3, ss. 11 to 18 in force 28.09.2005 *see* SI/2005-89;  
 s. 10 in force 14.04.2008 *see* SI/2008-36; heading before s. 1,  
 ss. 1 to 9.1 and Schedules 1 to 3 in force 01.04.2013 *see*  
 SI/2013-26  
 CIF, 2012, c. 31, ss. 411 to 413 in force on assent 14.12.2012

## International Rapids Power Development

*(Aménagement de l'énergie des rapides internationaux, Loi  
sur l')*

### Minister of Transport

R.S.C. 1952, c. 157; 1953-54, c. 36

## International River Improvements Act — R.S., 1985, c. I-20

*(Ouvrages destinés à l'amélioration des cours d'eau  
internationaux, Loi sur les)*

### Minister of the Environment

s. 2, 2009, c. 14, s. 89; 2013, c. 12, s. 13  
 s. 3, 2009, c. 14, s. 90  
 s. 4, 2009, c. 14, s. 91  
 s. 4.1, added, 2013, c. 12, s. 14  
 ss. 5 and 6, repealed, 2009, c. 14, s. 91  
 s. 7, 2009, c. 14, s. 92  
 s. 10, 2009, c. 14, s. 93  
 ss. 11 to 16, added, 2009, c. 14, s. 93  
 s. 16.1, added, 2009, c. 14, s. 93  
 ss. 17 to 52, added, 2009, c. 14, s. 93  
 CIF, 2009, c. 14 (assent: 18.06.2009), ss. 89 to 93 in force  
 10.12.2010 *see* SI/2010-91  
 CIF, 2013, c. 12 (assent: 19.06.2013), ss. 13 and 14 in force  
 01.07.2014 *see* SI/2014-60.

## International Sale of Goods Contracts Convention Act — 1991, c. 13

*(Convention relative aux contrats de vente internationale  
de marchandises, Loi sur la)*

### Minister of Justice

s. 7, 2002, c. 8, s. 150  
 CIF, 1991, c. 13 in force 01.05.92 *see* SI/92-56  
 CIF, 2002, c. 8, s. 150 in force 02.07.2003 *see* SI/2003-109

## International Transfer of Offenders Act — 2004, c. 21

*(Transfèrement international des délinquants, Loi sur le)*

### Minister of Public Safety and Emergency Preparedness (2005, c. 10, s. 34)

s. 3, 2012, c. 1, s. 135  
 s. 8, 2010, c. 17, s. 61  
 s. 10, 2012, c. 1, s. 136  
 s. 24, 2011, c. 2, s. 6  
 s. 28, 2012, c. 1, par. 160(g)  
 s. 36.1, added, 2010, c. 17, s. 62; 2014, c. 25, s. 44  
 s. 36.2, added, 2010, c. 17, s. 62; 2014, c. 25, s. 45  
 s. 36.3, added, 2010, c. 17, s. 62  
 Schedule, added, 2010, c. 17, s. 63  
 Coordinating amendments, 2004, c. 21, s. 41  
 General, 2004, c. 21, ss. 37 and 42  
 General, 2014, c. 25, s. 45.1 (review and report)  
 References, 2004, c. 21, s. 40  
 Transitional, 2004, c. 21, s. 38  
 CIF, 2004, c. 21, s. 41 in force on assent 14.05.2004; ss. 1 to 40  
 and 42 in force 29.10.2004 *see* SI/2004-140  
 CIF, 2010, c. 17 (assent: 15.12.2010), ss. 61 to 63 in force  
 15.04.2011 *see* SI/2011-35  
 CIF, 2011, c. 2 (assent: 23.03.2011), s. 6 in force 02.12.2011 *see*  
 SI/2011-108  
 CIF, 2012, c. 1 (assent: 13.03.2012), ss. 135 and 136 in force  
 03.05.2012 *see* SI/2012-31; par. 160(g) in force 28.02.2013  
*see* SI/2013-13  
 CIF, 2014, c. 25 (assent: 06.11.2014), ss. 44, 45 and 45.1 in  
 force 07.12.2014 *see* s. 49.

## Internment of Persons of Ukrainian Origin Recognition Act — 2005, c. 52

*(Reconnaissance de l'internement de personnes d'origine  
ukrainienne, Loi portant)*

CIF, 2005, c. 52 in force on assent 25.11.2005

## I

**Interpretation Act — R.S., 1985, c. I-21***(Interprétation, Loi d')***Minister of Justice and Attorney General of Canada**

s. 2, 1993, c. 34, s. 88; 1999, c. 31, s. 146; 2003, c. 22, par. 224(z.43)(E)  
 s. 6, 1992, c. 1, s. 87  
 s. 8, 1996, c. 31, s. 86  
 ss. 8.1 and 8.2, added, 2001, c. 4, s. 8  
 s. 18, 1992, c. 1, s. 88  
 s. 24, 1992, c. 1, s. 89  
 s. 26, 1999, c. 31, s. 147(F)  
 s. 31, R.S., c. 27 (1st Supp.), s. 203  
 s. 33, 1992, c. 1, s. 90  
 s. 34.1, added, 1997, c. 39, s. 4  
 s. 35, R.S., c. 11 (1st Supp.), s. 2 (Sch., item 2); R.S., c. 27 (2nd Supp.), s. 10 (Sch., item 14); 1990, c. 17, s. 26; 1992, c. 1, s. 91, c. 47, s. 79, c. 51, s. 56; 1993, c. 28, s. 78 (Sch. III, item 82), item 82(1), def. “Act” was amended before it came into force by 1998, c. 15, s. 28, item 82(3) before it came into force by 1999, c. 3, s. 12 (Sch., item 18), 1993, c. 38, s. 87; 1995, c. 39, s. 174; 1996, c. 31, s. 87; 1998, c. 30, par. 13(i) and 15(j); 1999, c. 3, s. 71, c. 28, s. 168; 2002, c. 7, s. 188, c. 8, s. 151; 2014, c. 2, s. 14  
 Sch., SOR/86-532; SOR/93-140; SOR/95-366  
 Terminology, 2003, c. 22, s. 226  
 Transitional, R.S., c. 27 (2nd Supp.), s. 11  
 Transitional, 1990, c. 17, s. 45  
 Transitional, 1992, c. 51, s. 67  
 CIF, R.S., c. 27 (1st Supp.), s. 203 proclaimed in force 04.12.85 *see* SI/85-211  
 CIF, R.S., c. 11 (1st Supp.) in force 01.01.85 *see* s. 3  
 CIF, R.S., c. 27 (2nd Supp.), s. 10 (Sch., item 14) and s. 11 proclaimed in force 02.09.86 *see* SI/86-175  
 CIF, 1990, c. 17 in force 01.09.90 *see* SI/90-106  
 CIF, 1992, c. 1, ss. 87 to 91 in force on assent 28.02.92  
 CIF, 1992, c. 47, s. 79 in force on assent 15.10.92  
 CIF, 1992, c. 51, ss. 56 and 67 in force 30.01.93 *see* SI/93-11  
 CIF, 1993, c. 28, s. 78 (Sch. III, item 82 subs. (1) and (2)) in force 01.04.99 *see* s. 79  
 CIF, 1993, c. 34, s. 88 in force on assent 23.06.93  
 CIF, 1993, c. 38, s. 87 in force 25.10.93 *see* SI/93-101  
 CIF, 1995, c. 39, s. 174 in force on assent 05.12.95  
 CIF, 1996, c. 31, ss. 86 and 87 in force 31.01.97 *see* SI/97-21  
 CIF, 1997, c. 39, s. 4 in force on assent 18.12.97  
 CIF, 1998, c. 15, s. 28 in force on assent 11.06.98  
 CIF, 1998, c. 30, par. 13(i) and 15(i) in force 19.04.99 *see* SI/99-37  
 CIF, 1999, c. 3, s. 12 (Sch., item 18) in force on assent 11.03.99; s. 71 in force 01.04.99 *see* s. 92  
 CIF, 1999, c. 28, s. 168 in force 28.06.99 *see* SI/99-70  
 CIF, 1999, c. 31, ss. 146 and 147 in force on assent 17.06.99  
 CIF, 2001, c. 4, s. 8 in force 01.06.2001 *see* SI/2001-71  
 CIF, 2002, c. 7, s. 188 in force 01.04.2003 *see* SI/2003-48  
 CIF, 2002, c. 8, s. 151 in force 02.07.2003 *see* SI/2003-109  
 CIF, 2003, c. 22, ss. 224 and 226 in force 01.04.2005 *see* SI/2005-24

CIF, 2014, c. 2 (assent: 25.03.2014), s. 14 in force 01.04.2014  
*see* SI/2014-34.

**Investment Canada Act****— R.S., 1985, c. 28 (1st Supp.)***(Investissement Canada, Loi sur)*

**Minister of Industry (SI/90-28); Minister of Canadian Heritage (Parts II to VI, except for Part IV.1, relating to business activities under paragraph 15(a) *see* SI/2009-99)**

s. 2, 2009, c. 2, s. 445  
 s. 3, 1993, c. 35, s. 1; 1995, c. 1, s. 45; 1996, c. 31, s. 88; 2001, c. 27, s. 259; 2009, c. 2, s. 446; 2013, c. 33, s. 136  
 s. 4, 1995, c. 1, s. 46  
 s. 5, 1993, c. 35, s. 2; 1995, c. 1, s. 47  
 s. 6, 1995, c. 1, s. 48  
 ss. 7 to 9, repealed, 1995, c. 1, s. 48  
 s. 10, 1991, c. 46, s. 600, c. 47, s. 735; 2001, c. 9, s. 589; 2007, c. 6, s. 439; 2009, c. 2, s. 447; 2014, c. 39, s. 186  
 ss. 12 and 13, 1995, c. 1, s. 50(1)(a)  
 ss. 14.01 and 14.02, added, 1993, c. 44, s. 178; repealed, 1994, c. 47, s. 132  
 s. 14.03, added, 1993, c. 44, s. 178; repealed, 1994, c. 47, s. 133  
 s. 14.1, added, 1988, c. 65, s. 135; 1993, c. 35, s. 3; 1994, c. 47, s. 133; 2009, c. 2, s. 448; 2013, c. 33, s. 137  
 s. 14.2, added, 1988, c. 65, s. 135; 1994, c. 47, s. 133; 2009, c. 2, s. 449  
 s. 15, 1995, c. 1, s. 50(1)(b)  
 s. 16, 2009, c. 2, s. 450  
 s. 17, 1995, c. 1, s. 50(1)(c); 2009, c. 2, s. 451  
 s. 18, 1995, c. 1, s. 50(1)(d)  
 s. 19, 1995, c. 1, s. 50(1)(d); 2012, c. 19, s. 479  
 s. 21, 1995, c. 1, s. 50(1)(e); 2009, c. 2, s. 452; 2013, c. 33, s. 138; 2014, c. 39, s. 188  
 s. 22, 2009, c. 2, s. 452; 2013, c. 33, s. 139  
 s. 23, 2009, c. 2, s. 452  
 s. 23.1, added, 2009, c. 2, s. 452  
 s. 24, 1988, c. 65, s. 136; 1993, c. 44, s. 179; 1994, c. 47, s. 134  
 s. 25, 1995, c. 1, s. 50(1)(f)  
 s. 25.1, added, 2009, c. 2, s. 453  
 s. 25.2, added, 2009, c. 2, s. 453; 2013, c. 33, s. 140  
 s. 25.3, added, 2009, c. 2, s. 453; 2013, c. 33, s. 141  
 s. 25.4, added, 2009, c. 2, s. 453; 2013, c. 33, s. 142; 2014, c. 39, s. 189  
 ss. 25.5 and 25.6, added, 2009, c. 2, s. 453  
 s. 26, 1993, c. 35, s. 4; 1995, c. 1, s. 50(1)(g); 2009, c. 2, s. 454; 2013, c. 33, s. 143  
 s. 28, 1993, c. 35, s. 5; 1995, c. 1, s. 50(1)(h); 2009, c. 2, s. 455; 2013, c. 33, s. 144  
 s. 33, 1995, c. 1, s. 50(1)(i)  
 s. 35, 2009, c. 2, s. 456  
 s. 36, 1995, c. 1, s. 50(1)(j); 2009, c. 2, s. 457; 2012, c. 19, s. 480; 2014, c. 39, s. 187  
 s. 37, 1988, c. 65, s. 137; 1994, c. 47, s. 135; 1995, c. 1, s. 50(1)(k); 2009, c. 2, s. 458; 2013, c. 33, s. 145  
 s. 38.1, added, 2009, c. 2, s. 459  
 s. 39, 2009, c. 2, s. 460

## I

**Investment Canada Act — R.S., 1985, c. 28 (1st Supp.) — Continued**

- s. 39.1, added, 2009, c. 2, s. 461  
s. 40, 2002, c. 8, s. 152; 2009, c. 2, s. 462  
s. 44, repealed, 1995, c. 1, s. 49  
s. 45, 1999, c. 31, s. 148  
Coordinating amendment, 2014, c. 39, s. 190 (will never apply)  
General, 1995, c. 1, ss. 50(2) and 51  
Transitional, R.S., c. 28 (1st Supp.) s. 45  
Transitional, 2009, c. 2, ss. 463 and 464 (*but* s. 463 repealed *see* 2013, c. 33, s. 147)  
Transitional, 2013, c. 33, s. 149 to 153  
CIF, R.S., c. 28 (1st Supp.) proclaimed in force 30.06.85 *see* SI/85-128  
CIF, 1988, c. 65, ss. 135 to 137 in force 01.01.89 *see* SI/89-9 *see also* s. 150(2)  
CIF, 1991, c. 46, s. 600 in force 01.06.92 *see* SI/92-90  
CIF, 1991, c. 47, s. 735 in force 01.06.92 *see* SI/92-91  
CIF, 1993, c. 35, ss. 1 to 5 in force on assent 23.06.93  
CIF, 1993, c. 44, ss. 178 and 179 in force 01.01.94 *see* SI/94-1  
CIF, 1994, c. 47, ss. 132 to 135 in force 01.01.95 *see* SI/95-5  
CIF, 1995, c. 1, ss. 45 to 51 in force 29.03.95 *see* SI/95-48  
CIF, 1996, c. 31, s. 88 in force 31.01.97 *see* SI/97-21  
CIF, 1999, c. 31, s. 148 in force on assent 17.06.99  
CIF, 2001, c. 9, s. 589 in force 24.10.2001 *see* SI/2001-102  
CIF, 2001, c. 27, s. 259 in force 28.06.2002 *see* SI/2002-97  
CIF, 2002, c. 8, s. 152 in force 02.07.2003 *see* SI/2003-109  
CIF, 2007, c. 6, s. 439 in force 19.05.2008 *see* SI/2008-58  
CIF, 2009, c. 2, ss. 446, 448(3) and (4), 449 to 452, 457(5) and (6), 458, 459, 461, 462(2) and (5), 463 and 464 in force on assent 12.03.2009;  
— ss. 445, 447, 453 to 456, 457(1) to (4), 460 and 462(1), (3), (4) and (6) deemed to have come into force 06.02.2009 *see* s. 465(1);  
— ss. 448(1) and (2) repealed before coming into force *see* 2013, c. 33, s. 146;  
— ss. 463 and 465(2) repealed *see* 2013, c. 33, ss. 147 and 148  
CIF, 2012, c. 19, ss. 479 and 480 in force on assent 29.06.2012  
CIF, 2013, c. 33, ss. 136, 143 to 145, 149 and 151 to 153 in force on assent 26.06.2013; ss. 137 to 142, 146 to 148 and 150 come into force on a day or days to be fixed by order of the Governor in Council *see* s. 154 – Not in force  
[*Note:* ss. 138 and 142 amended before coming into force *see respectively* 2014, c. 39, ss. 188 and 189]  
CIF, 2014, c. 39, ss. 186 to 190 in force on assent 16.12.2014.