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CHILD SUPPORT GUIDELINES SERVICE

Terry W. Hainsworth

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What's New in this Update:

- A party collapsing RRSP funds should demonstrate the purpose for which the collapse was intended if he or she wishes to rebut the presumption of inclusion: *LL v. DB*, 2018 CarswellAlta 2668 (Alta. Q.B.). See Topic 5:3.04 — Fluctuations in Income Sources.
- In *M.A.M. v. D.L.L.*, 2018 CarswellBC 3247 (B.C. S.C.), certain share redemptions by the respondent with shares in his holding company were considered to be returns of capital and not dividend income. See Topic 5:3.04 — Fluctuations in Income Sources.
- The Child Support Tables established by the Guidelines may change, from time to time, based on income tax rates and other considerations. In applying the Guidelines, the “old” Tables must be used up

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until the effective date of the amendment and, thereafter, the “new”
Tables must be used: *M.A.N.R. v. D.J.S.*, 2018 CarswellBC 3263
(B.C. S.C.). See Topic 1:4.02 — Judicial Discretion.