

**Publisher's Note**  
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**Limited Partnerships**

This text is a thorough guide to the law of limited partnerships in Canada. It contains relevant legislation and jurisprudence from each province and the territories. It also provides valuable forms and precedents as well as tax valuations. This publication offers an index for selected legal literature on limited partnerships, which includes citations to secondary legal literature from both the United States and the Canadian legal community. The materials indexed are useful both for theoretical studies and as an aid to the practice of law.

**What's New in this Update:**

This release features updates to Chapter 6.1 (Similar Structures — Limited Liability Partnerships). It also incorporates updates to the *Partnership Act* (N.W.T.) as well as new case law annotations for the *Income Tax Act* (Canada) and the *Taxation Act* (Quebec).

**Highlights**

- **Limited Liability Partnerships — Duties and Liabilities** — Partners of limited liability partnerships can lose their liability protection in certain circumstances. The Alberta Court of Queen's Bench examines whether a partner can owe a fiduciary duty to an employee placed on short-term

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disability who subsequently alleges constructive dismissal: *AB v. Lawson Lundell LLP*, 2018 CarswellAlta 1778 (Alta. Q.B.).

- **Income Tax Act — Canada** — The Federal Court of Appeal overturned a decision of the Tax Court regarding the allocation of limited partnership income to a party who had acquired the limited partnership interests immediately before the partnership's year-end: *R. v. 594710 British Columbia Ltd.*, 2018 CarswellNat 5237 (Fed. C.A.).
- **Taxation Act — Quebec** — The Quebec Court of Appeal examined the use of the “Quebec year-end shuffle” by an organization in order to avoid paying Quebec tax on capital gains realized on the sale of several shopping centres and concluded that the rollover provisions had been used to avoid the payment of tax and not simply to defer its payment: *Développements Iberville Ltée c. Agence du revenu du Québec*, 2018 CarswellQue 9967 (Que. C.A.).