## Law Book News

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#### **Aboriginal**

#### **New Edition**

#### Aboriginal Law Handbook, 5th **Edition**

Olthuis, Kleer, Townshend (OKT)

Aboriginal Law Handbook, 5th Edition is a practical, unique resource to understand the law as it affects Aboriginal peoples and organizations, for both lawyers and nonlawyers. It also features in-depth analysis on a number of legal and policy issues affecting Aboriginal peoples. It includes summaries and discusses the current state of the law and policy about:

- Rights of Aboriginal peoples in Canada, including the constitutional framework; Aboriginal and treaty rights; the duty to consult and accommodate; UNDRIP and free, prior and informed consent; land claims; and Métis and Inuit rights
- Aboriginal government issues, including self-government; international law and Indigenous sovereignty; bands, band councils, and reserves; Indian Act registration and band membership; and elections
- Aboriginal community issues, including community control of programs and services; and housing
- Topics affecting Aboriginal families, including marriage, separation, and divorce; child welfare; wills and estates; and the residential school settlement
- Various economic development and related matters, including protection, use, and management of lands and resources; community corporations; commercial relations and reserves; individual and corporate taxation; trusts for Aboriginal communities; employment relations; and human rights and privacy
- Justice issues, including criminal procedure; Aboriginal justice inquires and commissions initiatives; and injunctions and blockades

Every chapter contains a brief summary of key issues to remember, as well as a bibliography of secondary sources for further research.

#### New in this edition

#### Aboriginal Law Handbook, 5th Edition

presents new and updated discussion on the following:

- Rapidly evolving issues related to the duty to consult Aboriginal communities, including emerging national and international standards related to "free, prior and informed consent"
- New developments in the field of Aboriginal economic development,

including the evolution of impact benefit agreements, emerging structures for Aboriginal corporations, and resource revenue sharing; trusts structures that support community development; and taxation issues specific to Aboriginal communities

- Aboriginal family and social issues including marriage, separation, and divorce; child welfare; wills and estates; and human rights and privacy
- Aboriginal education, including the legacy of residential schools, and the work of the Truth and Reconciliation Commission
- Aboriginal justice issues, including inquiries and commissions on Aboriginal issues: criminal procedure in an Aboriginal context; Aboriginal justice initiatives; and injunctions and blockades

The 5th edition includes the following case law:

- Bernard v. R., 2017 NBCA 48
- Canada (Attorney General) v. Fontaine, 2017
- Chippewas of the Thames First Nation v. Enbridge Pipelines Inc., 2017 SCC 41
- Clyde River (Hamlet) v. Petroleum Geo Services Inc., 2017 SCC 40
- Descheneaux c. Canada (Procureur général), 2017 QCCA 1238
- First Nation of Nacho Nyak Dun v. Yukon, 2017 SCC 58
- Gehl v. Canada, 2017 ONCA 319
- Goodswimmer v. Canada (Attorney General), 2017 ABCA 365
- Kahkewistahaw First Nation v. Taypotat, 2015 2 SCR 548
- Ktunaxa Nation v. British Columbia (Forests, Lands and Natural Resource Operations), 2017 SCC 54
- Ross v. Saskatchewan, 2018 SKCA 12
- Tsilhqot'in Nation v. British Columbia, 2014 SCC 44

It also includes a new introductory chapter by the distinguished former Canadian parliamentarian and Ontario premier, Bob

#### Order # L7798-8650 \$150

08/18 softcover approx. 880 pages 978-0-7798-8650-0 Jurisdiction: Canada (Federal) Carswell

#### **Civil Practice**

#### **New Edition**

#### **Alberta Rules of Court Annotated** 2019 + CD-ROM + ProView

The Honourable Judge Allan A. Fradsham

#### Alberta Rules of Court Annotated 2019

is a unique collection of all the rules of civil procedure you need to practise before every court in Alberta. Actual extracts from judgments meaningfully help you interpret the rules of civil procedure. Selected and significant case law aids your understanding of the rules and pinpoint references to quoted pages help ensure efficiency. It also includes a comprehensive index to speed up research. Available in two volumes to ensure portability and ease of access to expert insight on the rules of civil procedure in Alberta, Alberta Rules of Court Annotated 2019 also includes a CD-ROM with fillable forms.

#### Main Volume - Print

All needed practice tools are contained in this portable volume, including:

- Full text of the Alberta Rules of Court, annotated with direct quotations from all significant decisions that interpret and apply the Rules
- Full text of the Rules regarding appeals to the Court of Appeal, annotated with quotations from all significant decisions that interpret and apply the Rules
- Rules of Court Schedule B (Court Fees and Witness and Other Allowances) and Schedule C (Tariff of Recoverable Fees)
- Concordances between the new and old
- Procedural Charts for practice structure and timelines
- Practice Notes
- Class Proceedings Act (Alberta)
- Table of Cases

#### Volume Two - Print

- Forms
- Surrogate Rules Full text of the Surrogate Rules, annotated with quotations from all significant decisions, Practice Notes and Forms
- The Hague Convention
- Judicial Districts Regulation

#### New in this edition

This new edition contains updates and reports on numerous new developments, rule changes, and jurisprudence in the Court.

- Legislation updated to Alberta Gazette vol. 114: 07 (April 14, 2018) and Canada Gazette vol. 152:8 (April 18, 2018)
- Updates to legislation include civil enforcement regulation made under the Civil Enforcement Act, Alta. Reg. 275/95

as amended by Alta. Reg. 221/2017; new and updated Practice Notes, Notices to the Profession, Practice Directions and Practice Directives; Queen's Bench Family Law Practice Notes

Updated commentary and case law includes:

- Singh v. Kaler 2017 ABCA 275 (Rule 3.12) - This case considers when statements of claim start a new action.
- Mazepa v. Embree 2014 ABCA 438 (Rule 3.25) - In this decision, the court looks at how the pleadings affect available remedies.
- Alberta v. Suncor Energy Inc. 2017 ABCA 221 (Rules 5.6 and 5.7) - The court considers the issue of privilege.
- UBG Builders Inc., Re 2017 ABQB 791 (Rule 10.29) - This case discusses Bullock and Sanderson costs orders.
- Luft v. Taylor, Zinkhofer & Conway 2017 ABCA 228 (Rule 10.31) - In this case, the court reviews the solicitor and client costs and solicitor and own client costs.
- Mckerness v. Whitson 2017 ABCA 207 (Rule 14.5) - In this case, Justice Slatter commented on the test for permission to appeal in cases involving child-related family law issues.
- Starke Capital Corp. v. Strategic Acquisition Corp. 2017 ABCA 217 (Rule 14.5) - The court in this case, discussed when leave to appeal a costs order is not required.
- Odland v. Odland 2017 ABCA 397 (Rules 3.2 and 3.3) – This case discusses the law on transferring an action.
- Geophysical Services Inc. v. NWest Energy Corp. 2017 ABQB 232 (Rules 5.6 and 10.52) - This case discusses the nature of disclosure of information under Part 5 of the Rules
- Demb v. Valhalla Group Ltd. 2017 ABCA 340 (Rules 5.6 and 10.52) Part 5 of the Rules) - This case discusses the nature of disclosure of information under Part 5 of the Rules.
- Enerflow v. NOVEnerflow ULC 2017 ABQB 334 (Rule 5.11) - Guidance is given as to when a court will actually review the documents over which privilege is claimed.

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Relied on by a generation of lawyers and judges, British Columbia Annual Practice provides comprehensive, accurate, and highly credible expert insight on the Supreme Court Civil Rules.

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All needed practice tools are contained in one volume that includes:

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- Court of Appeal Rules, Supreme Court Act and Court of Appeal Act also fully annotated with thousands of authors' personally selected cases (both reported and unreported)
- Practice Directions/Directives and Notices to the Profession
- An in-depth procedural guide explaining the procedures associated with the Civil Rules
- Two way tables of concordance of the old and new Civil Rules and Family Rules
- A Short History of Rule-Making for Courts by Ken McEwan, Q.C.
- An introduction to the Family Rules by Dinvar Marzban, Q.C.
- Annotated costs appendices
- Regulations regarding Notices to Mediate

#### Forms and Small Claims Volume - Print

The Forms and Small Claims Volume contains:

- Forms that relate to Supreme Court Civil Rules, Supreme Court Family Rules Court of Appeal Rules, and Notice to Mediate Regulations
- Small Claims Act, Small Claims Rules, and Practice Directions
- The full text of 24 key statutes

#### New in this edition

- Legislation has been updated to B.C. Reg. 99/2018 (May 18, 2018) and to Canada Gazette Vol. 152:10 (May 16, 2018).
- A new act, The Insurance (Vehicle) Act, has

been added in the forms volume.

Supreme Court Administrative Notices and Practice Directions have been added:

- AN-15 Administrative Notice Emergency After-Hours Applications in Vancouver -Civil and Family
- FPD-14 Practice Direction Adoption **Applications**

Court of Appeal Practice Directives have been updated or added:

- Consent Orders (February 28, 2018)
- Family Law Appeals (February 28, 2018)
- Record and Courtroom Access Policy (January 31, 2017)

New annotations and expanded commentary on cases personally selected and summarized by the authors, including:

- Supreme Court Act, s. 18/ Civil Rule 14-1 -Vexatious Proceedings - Gichuru v. Pallai, 2018 BCCA 78
- Civil Rule 1-2(2) Citation and Application -Application - R. v. Marakah, 2017 SCC 59 and Pintea v. Johns, 2017 SCC 23
- Civil Rule 9-5(1)(a) Striking Pleadings - Scandalous Frivolous or Vexatious Matters - Levy v. British Columbia (Crime Victim Assistance Program), 2018 BCCA
- Civil Rule 9-7(11) Summary Trial -Adjournment or Dismissal - Michael Wilson & Partners Ltd. v. Desirée Resources Inc. (2017), 2017 CarswellBC 945, 2017 BCCA 139
- Civil Rule 10-4 Injunctions Google Inc. v. Equustek Solutions Inc. (2017), 410 D.L.R. (4th) 625, 2017 SCC 34
- Civil Rule 12-5(3) Evidence and Procedure at Trial - Failure to Prove a Material Fact - *Hansra v. Hansra*, 2017 BCCA 199, and Tisalona v. Easton, 2017 BCCA 272
- Civil Rule 14-1 Costs Smithies Holdings Inc. v. RCV Holdings Ltd. (2017), 410 D.L.R. (4th) 82, 2017 BCCA 177
- Civil Rule 14-1 Costs Trenchard v. Westsea Construction Ltd., 2017 BCCA
- Civil Rule 14-1(9) Costs Costs to Follow Event - Kakavelakis v. Boutsakis, 2017 BCCA 396 and Tisalona v. Easton, 2017 BCCA 272
- Civil Rule 22-7(5) Effect of Non-Compliance - Consequences of Certain Non-compliance - Kondori v. New Country Appliances Inc. (2017), 2017 BCCA 164

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#### Karen Busby

In a single source, Manitoba Queen's Bench Rules 2019 gathers the civil and criminal rules. With this convenient, easy-to-use resource, you have access to the rules and the amending information that updates them. This comprehensive biennial publication is fully updated, completely indexed, and thoroughly cross-referenced. It includes:

- Queen's Bench Rules (Civil and Criminal)
- The author's explanatory notes that introduce and aid in interpreting the Rules

#### New in this edition

- The Manitoba Queen's Bench Rules were fully updated to reflect all changes in the rules up to and including Man. Reg. 14/2018.
- The commentary has been updated to reflect recent rule amendments.
- The index to the rules has been rewritten and updated to include all recent legislative updates.

#### Order # L7798-8627 \$105

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#### **New Edition**

#### **Ontario Small Claims Court Practice** 2019 + CD + ProView eBook

Marvin A. Zuker and Sebastian Winny

**Ontario Small Claims Court Practice 2019** brings you the latest amendments to the rules and forms of Small Claims Court in Ontario.

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- Contempt hearings
- Orders from other courts and jurisdictions
- Unrepresented litigants
- Role of the Judge
- Accessibility to the Court
- Court locations throughout Ontario
- Forms and their proper usage

#### New in this edition

- All legislative amendments to Ontario Gazette Vol. 151:23 (June 9, 2018)
- Amendments to the Rules of the Small Claims Court Ont. Reg. 258/98, including O. Reg. 202/17 which came into force September 1, 2017
- Amendments to the Courts of Justice Act, including S.O. 2017, c. 20, Sched. 2, ss. 3-6; S.O. 2017, c. 20 Sched. 11, s.7; S.O. 2017, c. 34, Sched. 46, s. 10.
- Updated Preface and updated Recent Amendments to the Small Claims Court Legislation
- "Hot topics," including latest developments on discovery-related motions: jurisdiction over residential tenancy matters, anti-SLAPP motions under Courts of Justice Act s. 137.1, expert evidence and rule 18.02
- Discussion of recent rules amendments
- Updated case law and commentary
- All significant new court decisions throughout Canada, both reported and unreported
- Addition of substantial and lengthy commentary regarding discovery in small claims court, judicial review, default judgments, residential rent arrears, and lawyers' claims for unpaid accounts, recent appellate decisions of note
- New chapter entitled "How to Proceed in Small Claims Court"

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Derek McKay and Michael McGowan

Founding Authors: Garry D. Watson, Q.C., and Michael McGowan

Contributing Editors: Michael Foulds and Peter Henein

An essential reference on the rules of civil procedure for Ontario civil litigators, Watson & McGowan's Ontario Civil Practice 2019 features expert commentary on how the rules of civil procedure are interpreted and applied in specific situations.

This reference set contains:

- The indispensable Annual Survey of Recent Developments in Civil Litigation – an essential guide to the key case law developments, reform initiatives, and rule amendments. It includes commentary on recent SCC jurisprudence that has led to a state of confusion over the law dealing with relitigation of issues already determined in another adjudicative proceeding.
- Thousands of case annotations
- All Ontario court forms as Word documents on CD-ROM
- Full text of the Rules of Civil Procedure. the Courts of Justice Act and related legislation, practice directions, Case Management Rules, and annotations in a bound hardcover
- Civil Court forms and other materials in a bound softcover

#### New and updated in this edition

- Recent amendments relating to the Rules of Civil Procedure (O. Reg. 584/17), amendments relating to the Family Law Rules (O. Reg. 298/18), and amendments relating to Small Claims Court Rules (O. Reg. 488/16 and O. Reg. 202/17)
- Updated forms for the Rules of Civil Procedure, and the Family Law Rules
- Amendments to the Court of Justice Act, R.S.O. 1990, c.C.43 (S.O. c. 14, Sch 4, s. 10; S.O. 2017, c. 20 Sched. 2, ss. 3-6; S.O. 2017

- c. 20 Sched. 11, s. 7; S.O. 2017, c. 24, s. 75; S.O. 2017, c. 34, Sched. 46, s. 10)
- The following Practice Directions, Guidelines, and Practice Advisories have been added since the publication of the First Supplement: Practice Advisory Concerning Long Motions in the City of Welland Effective April 3, 2018 and Practice Advisory Concerning Civil Long Motions in the Toronto Region Effective April 3, 2018
- The following Practice Directions, Guidelines, and Practice Advisories have been added or amended since the last edition: Notice re changes to Rules of Civil Procedure affecting the Court of Appeal of Ontario, Consolidated Practice Direction for Divisional Court Proceedings, Practice Advisory Concerning Long Motions in the Central East Region and the "Tips for Filing Materials," The Consolidated Practice Direction Concerning Family Cases in Central East Region, Consolidated Practice Direction for the Central South Region, and Consolidated Practice Direction for the Central West Region
- The following updates have been made to The Annual Survey of Recent Developments in Civil Procedure: the authors reviewed and provided commentary on new case law and the rule amendments that have occurred since the last edition
- All commentary, case law, the Procedural Charts, and rule highlights have been updated to take into account legislative amendments, changes and additions to Practice Directions, Guidelines and Practice Advisories, and recent case law
- New commentary on the Judicial Review Procedure Act

#### Case law developments include:

- Canada (Procureur general) v. Thouin, 2017 SCC 46, 2017 CarswellQue 8001 (Rules of Civil Procedure, r. 39.03) - crown immunity and parliamentary privilege in the examination of a witness
- Bruff-Murphy v. Gunawardena, 2017 ONCA 502 (Rules of Civil Procedure, r. 4.1.01) duty of expert witnesses
- Wellman v. TELUS Communications Company, 2017 ONCA 433 (Rules of Civil Procedure, r. 12) - the court's discretion to grant a partial stay of proceedings where some but not all claims in the proceeding are subject to a mandatory arbitration clause
- Airia Brands Inc. v. Air Canada, 2017 ONCA 792 (Rules of Civil Procedure, r. 12) – whether or not absent foreign

- class members should be excluded from the class on basis that the court lacked iurisdiction over their claims
- Butera v. Chown, Cairns LLP, 2017 ONCA 783, and Toronto-Dominion Bank, N.A. v. Lloyd's Underwriters, 2017 CarswellOnt 20445, 2017 ONCA 1011 (Rules of Civil Procedure, r. 20.01(3)) - the availability of partial summary judgment
- Levesque v. Crampton Estate, 2017 ONCA 455 (Rules of Civil Procedure, r. 28.01) limitations period for a crossclaim against an estate
- Handley v. DTE Industries Limited, 2018 CarswellOnt 5118, 2018 ONCA 324 (Rules of Civil Procedure, r. 30) - remedy for non-disclosure of an agreement between parties that affected their adversarial relationship
- Biancaniello v. DMCT LLP, 2017 ONCA 386 (Rules of Civil Procedure, r. 49.09) - scope of settlement release
- Yaiguaje v. Chevron Corporation, 2017 ONCA 827 (Rules of Civil Procedure, r. 61.06) - security for costs

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#### **New Edition**

#### Witness Preparation: A Practical **Guide**, Fourth Edition

Bryan Finlay, Q.C., The Honourable Thomas A. Cromwell, C.C., and Nikiforos latrou

This resource provides everything you need to know about choosing, preparing, and examining a witness. In addition to providing "tried and true" tips for witness preparation, it addresses significant developments

in electronic discovery, the law of child witnesses, and the law of conflicts of interest and privilege. Topics covered include:

- Interviewing prospective witnesses
- The decision to call a witness
- Preparation for examination-in-chief
- Preparation for cross-examination
- Evidence and trial procedure
- Preparation for examination for discovery
- Preparing experts
- Preparing child witnesses
- Witness preparation and professional responsibility

#### New in this edition

A witness's grasp of the facts, and his or her ability to convey evidence in a coherent, believable manner, has a profound effect on how a case will unfold. This 4th edition of Witness Preparation: A Practical Guide has been updated to showcase the critical importance of properly and thoroughly preparing witnesses. It traces the process of witness preparation – from initial interviews to final trial preparation – in addition to closely identifying challenges associated with preparing particular categories of witnesses such as experts, children, and witnesses under a disability. This latest edition also includes updates in respect of the law of privilege and it reviews the most current research on memory tainting and witness suggestibility. The lawyer's professional responsibility in respect of witness preparation features heavily, and specific chapters are devoted to preparation for discovery, examination in chief, and cross-examination.

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#### Core Income Tax (Federal) Library

#### Nouvelle édition

#### Guide de référence rapide 2018-2 McCarthy Tétrault LLP

Unique à Thomson Reuters, ce guide pratique se veut un outil de référence englobant toute l'information relative aux taux d'imposition, et bien plus encore. Guide de référence rapide est maintenant disponible gratuitement à l'achat de la Loi de l'impôt sur le revenu, 38° édition. Nouvelles éditions publiées 2 fois par années en commandes permanentes.

#### Nouveauté

Mise à jour des tables des taux d'imposition de McCarthy Tétrault

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#### **New Edition**

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David M. Sherman, B.A., LL.B., LL.M.

Practitioner's Income Tax Act (PITA) is the market-leading consolidated, annotated version of Canada's federal Income Tax Act and Regulations. More than any other published *Income Tax Act*, it's a comprehensive resource, with expert insights, detailed annotations, and updated amendments - all in a portable, single-volume format. It also features extensive tax rate tables and the full text of the Canada-U.S. and Canada-U.K. tax treaties with detailed annotations and explanations.

#### What's new

- Enactment of S.C. 2018, c. 12 (Bill C-74, Royal Assent June 21, 2018): certain Budget 2018 tax measures and proposals of Sept. 8, 2017; Oct. 24, 2017; and Dec. 13, 2017
- Feb. 27, 2018 Federal Budget Notice of Ways and Means Motion: extensive proposed amendments and Budget Supplementary Information excerpts
- May 28, 2018 Finance news release/ backgrounder: Multilateral Instrument in Respect of Tax Conventions Act (Bill C-82) (ITA s. 95)
- April 13, 2018 Finance news release and backgrounder: Canada Child Benefit (ITA 122.61(1))
- Promulgated regulations: 2014–2016 livestock deferrals (Reg. 7305.01), 2017 motor vehicle expenses and benefits (Reg. 7305.1)
- Feb. 6, 2018 Agriculture Canada news release: 2017 tax relief for livestock producers

New Department of Finance comfort letters, Remission Orders, and government news releases indicating possible legislative amendments

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- 2018 combined top marginal tax rates for individuals
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- Federal personal tax credits
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#### **New Edition**

#### Stikeman Income Tax Act Annotated 2018, 64th Edition Richard W. Pound, O.C., O.Q., Q.C., FCPA, FCA

Stikeman Income Tax Act Annotated (SITA) is a completely consolidated, annotated version of Canada's federal Income Tax Act, Regulations, and Application Rules. This text features full History annotations for each provision of the Act, including former readings. It includes Selected Cases annotations prepared by Richard Pound that concisely summarize judgments relevant to specific provisions of the Act. All the newest draft legislation is fully indexed and annotated with detailed annotations for Related Provisions, Definitions, and Regulations. In addition, the Department of Finance technical notes are included for all draft legislation.

#### New in this edition

- Enactment of S.C. 2018, c. 12 (Bill C-74, Royal Assent June 21, 2018): certain Budget 2018 tax measures and proposals of Sept. 8, 2017; Oct. 24, 2017; and Dec. 13, 2017
- Feb. 27, 2018 Federal Budget Notice of Ways and Means Motion: extensive proposed amendments and Budget Supplementary Information excerpts
- May 28, 2018 Finance news release/ backgrounder: Multilateral Instrument in Respect of Tax Conventions Act (Bill C-82) (ITA s. 95)
- April 13, 2018 Finance news release and backgrounder: Canada Child Benefit (ITA 122.61(1))
- Promulgated regulations: 2014–2016 livestock deferrals (Reg. 7305.01), 2017 motor vehicle expenses and benefits (Reg. 7305.1)
- Feb. 6, 2018 Agriculture Canada news release: 2017 tax relief for livestock producers
- New Department of Finance comfort letters, Remission Orders, and government news releases indicating possible legislative amendments

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Stephanie Ben-Ishai, Associate Professor, and David Percy, Q.C.

**Contracts: Cases and Commentaries, Tenth Edition** continues to be the teaching tool of choice among Canadian contracts professors. This book allows students to learn the law of contracts by first gaining a familiarity with the substantive law. Substantive law includes the law relating to the formation of contracts, factors affecting the validity of contracts, and remedies for when a party breaches the contract. A familiarity with these principles will serve as a useful stepping stone to courses drawing on the general principles of contract law, such as the sale of goods, consumer protection, insurance, real estate transactions, and labour law. This book will teach students how to engage in analyzing areas of law where overlapping or conflicting values are at stake, such as human rights law and property law, by reflecting on a value fundamental to the law of contracts, such as freedom of contract. Furthermore, this book will facilitate the acquisition of a variety of basic skills associated with the analysis and use of case law and, to a lesser extent, legislation. It is designed as an aid to the acquisition of these essential skills, via the study and discussion of the decisions of the courts, as well as statutory

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law and academic comment.

**New Edition** 

#### The 2018-2019 Annotated Ontario **Personal Property Security Act**

Richard H. McLaren, Professor of Law, H.B.A., LL.B., LL.M., C.Arb.

Now published twice per year, the new edition of this portable guide features the fully updated text of the Ontario Personal Property Security Act and Regulations, section-by-section commentary, all significant reported and unreported court decisions, detailed cross references, and a new table of concordance. The 2018-2019 Annotated **Ontario Personal Property Security Act does** more than provide the current version of the black letter law. You are also given the necessary tools to help you immediately grasp the intricacies of the Ontario regime.

#### New in this edition

The following cases have been added:

- Southern Cone Capital Ltd. v. EmVest Food Products (Mauritius) Ltd. (2017 B.C.S.C.)
- Re: Connacher Oil and Gas Limited (2017 Alta. Q.B.)
- King Road Paving and Landscaping Inc. v. Plati (2017 Ont. S.C.J.)

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#### Criminal

#### **New Edition**

#### Martin's Annual Criminal Code, 2019 Edition + ProView eBook

Edward L. Greenspan, Q.C., The Honourable Justice Marc Rosenberg, and Marie Henein, LL.B., LL.M.

Fully annotated by three of Canada's most respected criminal law experts, Martin's Annual Criminal Code continues to deliver the excellent value with the highest quality content. This text references thousands of reported and unreported cases in a practical and accessible format.

#### Other valuable features of Martin's Annual Criminal Code include:

- Additional case law supplements, annotated by the author team, on the most pertinent case law developments that have subsequently occurred since the publication of the annual edition
- All Acts fully annotated with an extensive body of case law
- Practical and easy-to-use format regularly referred to in court
- Forms of charges for the *Criminal Code* and the Controlled Drugs and Substances Act, as well as a quick-reference offence grid
- Concordance with recent amendments
- e-Notes containing legislative changes, directly emailed to subscribers as they become available (free of charge)

#### New in this edition

#### Case law highlights

- R. v. Carson (2018 SCC) A "matter of business" relates to the government if it depends on government action or could be facilitated by the government. These include publicly funded commercial transactions for which the government could impose or amend terms and conditions that would favour one vendor over others.
- R. v. G.T.D. (2018 SCC) Where the accused has already invoked his right to counsel, asking "do you wish to say anything?" at the conclusion of a standard police caution breaches the duty to "hold off" articulated in Prosper, supra, and amounts to a violation of the right to counsel.
- R. v. Mamouni (2017 Alta CA) The members of the panel differed on whether the time taken by a trial judge in rendering reasons for judgment counts as delay for s. 11(b) purposes, or whether such delay might amount to "exceptional circumstances" in an appropriate case.
- R. v. Jarvis (2017 Ont CA) A "reasonable

expectation of privacy" within s. 162 (1) will generally mean that the complainant must be in the kind of place where privacy is expected. The offence was therefore not made out where the accused teacher had videotaped clothed students in a public place for a sexual purpose.

- R. v. Niemi (2017 Ont CA) As long as the murder and sexual assault are part of the same transaction, it makes no difference that the death preceded the sexualized conduct.
- SPCA Montérégie v. Langelier (2017 Que CA) – No appeal lies against an initial decision returning a thing seized to its owner pursuant to s. 490 (1)(a).
- R. v. Piapot (2017 Sask CA) The risk of re-offending must be a risk of violent reoffending to justify a long-term offender designation.

#### Legislative highlights

Features all of the latest legislative amendments, including:

- An Act to amend the Canadian Human Rights Act and the Criminal Code, S.C. 2017, c. 13 amended the Criminal Code definition of "identifiable group" in s. 318(4) and also amended the principles that a court shall take into consideration on sentencing to include evidence that the offence was motivated by bias, prejudice, or hate based on gender identity or expression.
- The Journalistic Sources Protection Act, S.C. 2017, c. 22, amended the Criminal Code requirements for the issuance of a search warrant relating to a journalist.
- An Act to amend the Criminal Code (mischief), S.C. 2017, c. 23 amends the Criminal Code offence of mischief in relation to religious property.
- The Schedules to the Controlled Drugs and Substances Act were amended by SOR/2017-249, SOR/2017-275, and SOR/2017-277.

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#### **New Edition**

## Martin's Pocket Criminal Code, 2019 Edition

Edward L. Greenspan, Q.C., The Honourable Justice Marc Rosenberg, and Marie Henein, LL.B., LL.M.

#### Martin's Pocket Criminal Code contains:

- Complete text of the Criminal Code
- Regularly used Forms of Charges for the Criminal Code and the Controlled Drugs and Substances Act

#### It also includes:

- Youth Criminal Justice Act
- Canada Evidence Act
- Canadian Charter of Rights and Freedoms
- Controlled Drugs and Substances Act
- Crimes Against Humanity and War Crimes Act
- Interpretation Act
- Firearms Act
- Identification of Criminals Act

#### New in this edition

#### Martin's Pocket Criminal Code 2019

features all the latest legislative amendments including:

Cri minal Code amended by:

- An Act to amend the Canadian Human
  Rights Act and the Criminal Code, S.C. 2017,
  c. 13 amended the Criminal Code definition
  of "identifiable group" in s. 318(4) and
  also amended the principles that a court
  shall take into consideration on sentencing
  to include evidence that the offence was
  motivated by bias, prejudice, or hate based
  on gender identity or expression
- The Journalistic Sources Protection Act, S.C. 2017, c. 22, amended the Criminal Code requirements for the issuance of a search warrant relating to a journalist
- An Act to amend the Criminal Code (mischief), S.C. 2017, c. 23 amends the Criminal Code offence of mischief in relation to religious property

The Schedules to the Controlled Drugs and Substances Act amended by:

- SOR/2017-249
- SOR/2017-275
- SOR/2017-277

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#### **New Edition**

#### Ontario Provincial Offences 2019 Pocket Edition

Consulting Editor: Kimberly Condon, B.A., J.D.

Get convenient access to current statutes and regulations that create and govern the most commonly charged provincial offences.

#### New in this edition

#### Legislation introduced in this Edition:

Pilot Project – Low-Speed Vehicles, O. Reg. 215/17

## Recent legislative amendments to this edition include:

#### **Statutes**

- Provincial Offences Act, amended by S.O. 2017, c. 20; S.O. 2017, c. 26; and S.O. 2017, c. 34
- Evidence Act, amended by S.O. 2017, c. 8
- Family Law Act, amended by S.O. 2017, c. 8 and S.O. 2017, c. 34
- Health Protection & Promotion Act, amended by S.O. 2017, c. 10; S.O. 2017, c. 14; and S.O. 2017, c. 25
- Highway Traffic Act, amended by S.O. 2017, c. 9; S.O. 2017, c. 26; S.O. 2017, c. 34; and S.O. 2018, c. 3
- Licence Appeal Tribunal Act, 1999, amended by S.O. 2017, c. 33
- Liquor Licence Act, amended by S.O. 2017,
   c. 26
- Municipal Act, amended by S.O. 2017 c. 8;
   S.O. 2017, c. 10; S.O. 2017, c. 14; S.O. 2017,
   c. 20; S.O. 2017, c. 23; S.O. 2017, c. 34; and
   S.O. 2018, c. 3
- Personal Health Information Protection Act, 2004, amended by S.O. 2017, c. 14 and S.O. 2017, c. 25
- Public Transportation and Highway Improvement Act, amended by S.O. 2017 c. 10 and S.O. 2017, c. 23
- Retail Business Holidays Act, R.S.O. 1990, c. R.30, amended by S.O. 2017, c. 23
- Smoke Free Ontario Act, 2017, amended by S.O. 2017, c. 26
- Ticket Speculation Act, amended by S.O. 2017, c. 33
- Trillium Gift of Life Network Act, amended by S.O. 2017, c. 34

Regulations made under the following Acts:

- Provincial Offences Act
- Civil Remedies Act. 2001
- Compulsory Automobile Insurance Act
- Environmental Protection Act
- Courts of Justice Act
- Health Protection & Promotion Act
- Highway Traffic Act
- Motorized Snow Vehicles Act
- Off-Road Vehicles Act
- Provincial Parks and Conservations Reserves Act
- Public Vehicles Act

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#### **New Edition Pocket Criminal Code 2019**

Pocket Criminal Code 2019 has several features that allow you to find relevant material quicker. These include:

- A Table of Concordance for the Criminal Code. The Table links today's section number with the corresponding section as it was under the Revised Statutes of Canada 1970.
- A detailed Table of Contents to the Criminal Code and related statutes. The Table consists of part numbers and headings, the section number, the principal marginal note for the section, and the page number where the section can be found.
- A comprehensive index to the Criminal Code and related statutes.
- Updated Forms of Charges for all the major offences under the Criminal Code and the Controlled Drugs and Substances Act.

#### New in this edition

Significant legislative and other developments reflected in Pocket Criminal Code 2019 include the following:

- An Act to amend the Canadian Human Rights Act and the Criminal Code, 2017, c. 13 amended the Criminal Code definition of "identifiable group" in s. 318(4) and also amended the principles that a court shall take into consideration on sentencing in s. 718.2(a) to include evidence that the offence was motivated by bias, prejudice, or hate based on gender identity or expression.
- The Journalistic Sources Protection Act, S.C. 2017, c. 22, amended the Criminal Code and the Canada Evidence Act to protect the confidentiality of journalistic sources and to create additional requirements for the issuance of a search warrant relating to a journalist.
- An Act to amend the Criminal Code (mischief), 2017, c. 23 amends the Criminal Code offence of mischief in relation to religious property.
- Amendments to the Controlled Drugs and Substances Act include those introduced by the following regulations: SOR/2017-249, SOR/2017-275, and SOR/2017-277
- Updates to the Forms of Charges, authored by Gary P. Rodrigues

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#### **New Edition**

#### The 2018 Annotated Ontario **Highway Traffic Act + ProView** eBook

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Ontario.

The 2018 Annotated Ontario Highway Traffic Act is the essential guide to all Highway Traffic Act cases, legislation, and regulation in

#### New in this edition

This new edition contains updates to the Highway Traffic Act, related legislation, and all major regulatory activity. In addition, it covers key Highway Traffic Act cases.

#### Updated case law

- R. v. Wadood. Ability of an officer to amend a certificate of offence after giving the offence notice to the motorist, but before filing in court.
- R. v. Sciascia. Ability to hold a Provincial Offences Act trial and a Criminal Code Act trial together arising out of same facts.
- Lloyd v. Bush and House v. Baird. Explaining the law of winter maintenance.
- R. v. Dore. No need for an officer to "lock in" speed of subject vehicle in a speeding
- R. v. Ayub-Bawar. Duties of a motorist when confronted with an emergency vehicle.
- R. v. Gopher. Putting wrong licence number into parking meter not due diligence.
- Knabe v. Durham (Regional Municipality). The qualifications of the investigating officer not an essential element of speeding offence.
- R. v. Rasty. An electronic devices charge is a lesser included offence of an electronic communications device charge.
- York (Regional Municipality) v. McGuigan. Manuals for speed measuring devices are not subject to Stinchcombe.
- Mississauga (City) v. Atis. A request for other tickets issued on the same day and discipline and human resource records were refused on a speeding charge.
- R. v. Charles. Dealing with a defendant who advances that he was not served with notice of licence suspension.

#### Legislative amendments

Since the last edition, the *Highway Traffic Act* and other statutes have been amended by the following:

- Safer School Zones Act, 2017, S.O. 2017, c. 9
- Cannabis, Smoke-Free Ontario and Road Safety Statute Law Amendment Act, 2017, S.O. 2017, c. 26, Sched. 1, s. 31, Sched. 4
  - Stronger, Fairer Ontario Act (Budget Fax 1-877-750-9041 or 416-298-5082 (in Toronto) | 9

- *Measures*), 2017, S.O. 2017, c. 34, Sched. 19, s. 22, Sched. 35, s. 27
- Safer Ontario Act, 2018, S.O. 2018, c. 3, Sched. 5, s. 26

This new regulation is introduced with this edition:

 Pilot Project – Low-Speed Vehicles, O. Reg. 215/17

Important amendments to existing regulations include the following:

- Community Safety Zones, O. Reg. 510/99
   Amended by O. Reg. 429/17
- Critical Defects of Commercial Motor Vehicles, O. Reg. 512/97 – Amended by O. Regs. 372/17 and 573/17
- Designation of Bus By-Pass Shoulders on King's Highway, O. Reg. 618/05 – Amended by O. Reg. 17/18
- Display Screens and Hand-Held Devices, O. Reg. 366/09 – Amended by O. Reg. 475/17
- Drivers' Licenses, O. Reg. 340/94 –
   Amended by O. Regs. 168/17 and 476/17
- Equipment, R.R.O. 1990, Reg. 587 –
   Amended by O. Regs. 374/17 and 376/17
- General Regulation (made under the Highway Traffic Act), R.R.O. 1990, Reg. 596
   Amended by O. Reg. 375/17
- High Occupancy Vehicle Lanes, O. Reg. 620/05 – Amended by O. Reg. 463/17
- Licences for Driving Instructors and Driving Schools, O. Reg. 473/07 – Amended by O. Reg. 339/17
- Motor Vehicles, O. Reg. 361/98 Amended by O. Reg. 356/17
- Operation of Off-Road Vehicles on Highways, O. Reg. 316/03 – Amended by O. Reg. 478/17
- Over-Dimensional Farm Vehicles, RRO 1990, Reg. 603 – Amended by O. Reg. 477/17
- Parking, R.R.O. 1990, Reg. 604 –
   Amended by O. Regs. 391/17 and 419/17
- Red Light Camera System Evidence, O.
   Reg. 277/99 Amended by O. Reg. 373/17
- Restricted Use of King's Highway, RRO 1990, Reg 609 – Amended by O. Reg. 484/17
- Signs, R.R.O. 1990, Reg. 615 Amended by O. Reg. 483/17
- Special Permits, O. Reg. 381/98 Amended by O. Reg. 492/17
- Speed Limits, R.R.O. 1990, Reg. 619 Amended by O. Regs. 382/17; 393/17; 418/17 and 439/17
- Standards to Determine Allowable Gross Vehicle Weight for Bridges, O. Reg. 103/97
   Amended by O. Reg. 183/17
- Stop Signs at Intersections, R.R.O. 1990, Reg. 623 – Amended by O. Reg. 276/17

- Stop Signs in Territory without Municipal Organization, R.R.O. 1990, Reg. 624 – Amended by O. Reg. 277/17
- Stopping of Vehicles on Parts of the King's Highway, R.R.O. 1990, Reg. 622 – Amended by O. Reg. 392/17
- Use of Controlled-Access Highways by Pedestrians, R.R.O. 1990, Reg. 627 – Amended by O. Reg. 185/17
- Vehicle Permits, R.R.O. 1990, Reg. 628 Amended by O. Reg. 162/17
- Vehicle Weights and Dimensions For Safe, Productive and Infrastructure-Friendly Vehicles, O. Reg. 413/05 – Amended by O. Reg. 368/17
- Vehicles on Controlled-Access Highways, R.R.O. 1990, Reg. 630 – Amended by O. Reg. 186/17

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#### **New Edition**

## The 2019 Annotated Tremeear's Criminal Code

The Honourable Mr. Justice David Watt and Madam Justice Michelle Fuerst

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Get quick access to the important cases – so you can present your arguments with confidence. Authoritative commentary, case summaries of appellate court decisions, and cross references to related provisions help you understand how the parts of the *Criminal Code* interact.

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- Cross-references the appropriate specimen jury instructions (Watt's Manual of Criminal Jury Instructions)
- Includes Offence Tables that allow you to classify an offence, determine maximum and minimum sentences and the range of sentencing options and orders, forms of charges, and table of concordance

#### New in this edition

Features all the latest legislative amendments, including the following:

- An Act to amend the Canadian Human Rights Act and the Criminal Code, S.C. 2017, c. 13, amended the Criminal Code definition of "identifiable group" in s. 318(4) and also amended the principles that a court shall take into consideration on sentencing in s. 718.2(a) to include evidence that the offence was motivated by bias, prejudice or hate based on gender identity or expression.
- The Journalistic Sources Protection Act, S.C. 2017, c. 22, amended the Criminal Code and the Canada Evidence Act to protect the confidentiality of journalistic sources and to create additional requirements for the issuance of a search warrant relating to a journalist.
- An Act to amend the Criminal Code (mischief), S.C. 2017, c. 23, amends the Criminal Code offence of mischief in relation to religious property.
- As well, the Schedules to the Controlled Drugs and Substances Act have undergone amendment introduced by the following: SOR/2017-249, SOR/2017-275, and SOR/2017-277.

Incorporates such key cases as:

#### **SCC Cases**

- R. v. Jones, 2017 SCC Even where D has a reasonable expectation of privacy in text messages, no breach of s. 8 occurs when police lawfully obtain records of the messages stored on a service provider's infrastructure under a production order.
- R. v. Seipp, 2018 SCC Evidence that D fled the scene of a motor vehicle accident to avoid liability for possession of a stolen motor vehicle is evidence of an "intent to escape civil or criminal liability" within s. 252(1).
- R. v. Boutilier, 2017 SCC Before designating D a dangerous offender, the judge must be satisfied on the evidence that D poses a high likelihood of harmful recidivism and that D's conduct is intractable.
- R. v. Marakah, 2017 SCC To determine whether a person has a reasonable expectation of privacy in the subject-matter of the search requires a consideration of the totality of the circumstances. Section 8 applies where a person has a reasonable privacy interest in the object or subject-matter of the state action and the information to which it gives access.

#### **Court of Appeal Cases**

- R. v. A.R.D., 2017 ABCA In a prosecution alleging sexual offences, the absence of avoidant behavior or a change in behavior on the part of V is logically irrelevant, thus cannot form the basis of a credibility assessment leading to a reasonable doubt about D's quilt.
- Primeau c. R., 2017 QCCA Accident is a defence to the element of intention in murder or to any other offence in which a culpable mental state is an essential element. An accident that occurs in the absence of any other unlawful act precludes any criminal liability.
- R. v. Allen, 2017 MBCA To constitute an alibi, the evidence must be determinative of the final issue of D's guilt or innocence by excluding any "window of opportunity" for D to possibly have committed the offence. Evidence that D had only a limited opportunity to commit an offence is not an alibi.
- R. v. Spence, 2017 ONCA Where NCRMD is advanced, a jury should be instructed that, if they reject this denial of criminal responsibility, they must consider the whole of the evidence, including the evidence of D's mental illness, in determining whether P has proven the fault element in murder beyond a reasonable doubt.
- R. v. E.J.B., 2017 ABCA In general, a person regarded by the parent or guardian of a child, and/or the child, to be a

- responsible person, relied upon to do the right thing vis-à-vis the child, is in a position of trust.
- R. v. Lotfy, 2017 BCCA For a warrantless arrest under s. 495(1)(b), P must prove, on a balance of probabilities, that the arresting officer had reasonable grounds to believe the arrested person was committing a criminal offence in the officer's presence.
- R. v. Vice Media Canada Inc., 2017 ONCA - On a motion to quash or revoke a production order, the media is entitled to put further material before the reviewing judge for consideration in determining whether the order should have issued.

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#### **New Publication**

#### **Uncrossing the Wires: A Guide to Effective Communication Between Media and Emergency Services** Sarah Edmonds and Brian Ward

Uncrossing the Wires: A Guide to Effective **Communication Between Media and Emergency Services** aims to improve communications between emergency services and journalists when news is breaking and tensions run high. The rise in natural disasters and terror attacks, and the social mediafuelled surge in rumour and misinformation, make it increasingly more important to ensure the public receives a fast and accurate flow of facts. Packed with anecdotes and wisdom from practitioners of both crafts who have experienced some of Canada's biggest crises first-hand, the guide outlines the fundamentals of sound emergency communication, why it is crucial to successful crisis management and why mishandling the message risks public safety and well-being.

The guide also sheds light on how the digital

and social media revolution has changed the

and offers real-world tips on the perils and

game for journalists and communicators alike,

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potential of new technologies.

#### **New Edition**

#### Criminal Code - French-English **Consolidation 2019 / Code criminel** - Codification bilingue 2019

This Code contains the full text of the Criminal Code as well as other related statutes, both in English and in French. It also incorporates a comprehensive bilingual index and a detailed table of contents for easy reference.

La base du droit criminel et pénal est regroupée dans ce volume économique et pratique. On y trouve le texte intégral du Code criminel du Canada ainsi que les lois connexes les plus courantes en version bilingue. Un index exhaustif bilingue et une table des matières détaillée sont également inclus.

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#### **New Edition**

#### **Cournoyer-Ouimet Code criminel** annoté 2019

#### **Guy Cournoyer**

Cet ouvrage contient la version française et anglaise du Code criminel et des lois et règlements connexes, une table des entrées en vigueur de toutes les modifications au Code criminel et aux lois connexes, plusieurs milliers d'annotations en français qui résument les décisions clés de la Cour suprême du Canada, des tribunaux québécois et des autres provinces canadiennes en matière pénale et criminelle, ainsi que toutes les références utiles aux juristes.

This volume includes the bilingual version of the Criminal Code, as well as related Statutes and Regulations. It also includes thousands of summaries, in French, of key decisions from the Supreme Court of Canada and provincial appellate courts regarding criminal law as well as offence tables.

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#### **New Edition**

#### Code of Penal Procedure 2019 / Code de procédure pénale 2019

This volume includes the bilingual version of the Code of Penal Procedure, its principle Regulations as well as related Statutes and Regulations (either full texts or extracts). It also includes a bilingual index and a detailed table of contents.

Cet ouvrage contient les versions française et anglaise du Code de procédure pénale et de ses règlements ainsi que les règlements connexes pertinents. De plus, vous y trouverez la Loi sur le Directeur des poursuites criminelles et pénales et certaines dispositions d'autres lois auxquelles le Code de procédure pénale s'applique. Enfin, un index analytique du Code de procédure pénale, de ses règlements et des règlements connexes se trouve à la fin de l'ouvrage.

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#### Traité général de preuve et de procédure pénales, 25° édition Béliveau-Vauclair et Martin Vauclair

Véritable référence dans le domaine, le Traité général de preuve et de procédure pénales expose les principes fondamentaux de la preuve et de la procédure pénales, souligne les nuances que font les tribunaux sur l'application des règles et rend compte de l'évolution du droit dans ce domaine, tant au niveau législatif que jurisprudentiel. Juges, avocats, professeurs et étudiants sauront bénéficier de ces analyses rigoureuses.

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#### Education

#### **New Edition**

#### The 2019 Annotated Ontario **Education Act**

#### Markle Schmid Munoz LLP and Alex Muñoz

This invaluable guide is the perfect tool for all professionals who deal in matters touching on education law. The publication also includes commentary on significant case law, links to other sections of the Education Act, links to sections of other education-related statutes and regulations, a table of concordance, as well as portions of statutes pertaining to family, municipal and administrative law.

#### New in this edition

- The Ontario Education Act, R.S.O. 1990, c. E.2 has been amended by 2017, c. 20, Sched. 8, s. 79; 2017, c. 26, Sched. 1, s. 30; 2017, c. 34, Sched. 12, s. 1-10; 2018, c. 1, s. 8; 2018, c. 8, Sched. 9.
- R. v. Jarvis, 2017 CarswellOnt 15528, 2017 ONCA 778: The Ontario Court of Appeal upheld the acquittal of a high school teacher who secretly filmed female students' chests and cleavage. The trial judge found that the students had a reasonable expectation of privacy at school, but was not convinced that, beyond a reasonable doubt, the videos were made for a sexual purpose. The Court of Appeal did find that the videos were made for a sexual purpose, but that the students did not have a reasonable expectation of privacy at school. Instead, the majority of the Court of Appeal determined that the students clearly expected that a teacher would not secretly film them for a sexual purpose at school. The expectation arises from the nature of the relationship between student and teacher, rather than the expectation of privacy. The case has been appealed to the Supreme Court of Canada.
- E.T. v. Hamilton-Wentworth District School Board, 2017 CarswellOnt 18540, 2017 ONCA 893: A father wanted his children exempted from religious teachings because he did not want his children to be exposed to certain types of subject matter. The appellant was unhappy with the school board's offer to resolve the father's request. He subsequently filed a human rights application against the school board under the ground of religious discrimination. The appellant claimed that the school board's policies violated his religious beliefs but the Court of Appeal dismissed the appeal by concluding that the Appellant did not provide any evidence

- that the students' and parent's religious belief were infringed upon. In addition, the Appellant could not provide any examples where his children were forced to act against their religion by teachers or other school staff.
- U.M. v. York Region District School Board, [2017] O.H.R.T.D. No. 1730: The father of two students in Special Education alleged discrimination and failure to accommodate his children's respective disabilities under the Human Rights Code ("Code"). The Tribunal was asked to decide whether or not the School Board had failed to provide "meaningful access" because it did not implement all of the father's wishes. The Tribunal found that there was no discrimination. under the Code because a school board is required to offer reasonable and appropriate accommodations, not "perfect accommodations". The Tribunal held that the school board cooperated with the father and accommodated his requests by varying the student's attendance; changing their placement from special education classes to regular classes; substituting the EAs working with the children; providing EA support during the summer camp program; and by allowing the father a significant level of involvement. The Tribunal held that parents do not have the "absolute power" or "control" to make all the decisions about education, nor are the school boards required to implement wishes or preferred choices about accommodation.

#### Order # L7798-8499 \$166

09/18 softcover approx. 820 pages 978-0-7798-8499-5 Jurisdiction: Canada (Ontario) Carswell

#### **Consolidated Ontario Education Statutes and Regulations 2018** Anthony F. Brown, LL.B., M.Ed.

An annual reference tool that provides a concise consolidation of all legislation, including regulations, essential to the understanding of education law in Ontario such as the Education Act; Colleges Collective Bargaining Act; Education Quality and Accountability Office Act, 1996; Ontario College of Teachers Act, 1996; Ontario Schools Code of Conduct; Provincial Schools Negotiations Act; and the Teaching Profession Act.

#### New in this edition

This edition features important updates to the following legislation:

Education Act, R.S.O. 1990, c. E.2 has been

- amended by 2017, c. 20, Sched. 8, s. 79 [Not in force at date of publication.]; 2017, c. 26, Sched. 1, s. 30 [Not in force at date of publication.]; 2017, c. 34, Sched. 12, ss. 1(1), (2) (Fr.), (3) (Fr.), (4)-(7), 2-10 [ss. 1(1), (4), 2(2) not in force at date of publication; s. 10 to come into force November 15, 2022.]
- Regulations made under the Education Act
- James Bay Lowlands Secondary School, Ont. Reg. 294 has been amended by O. Reg. 512/17
- Regulation under Section 46.1 of the Act (Prescribed Municipalities, Defence Property), O. Reg. 465/97 has been amended by O. Reg. 362/17
- Education Development Charges - General, O. Reg. 20/98 has been amended by O. Reg. 350/17
- Tax Matters Definition of Business Property and Residential Property, O. Reg. 394/98 as been amended by O. Reg.
- Tax Matters Tax Rates for School Purposes, O. Reg. 400/98 has been amended by O. Reg 395/17 and O. Reg.
- Disposition of Surplus Real Property, O. Reg. 444/98 has been amended by O. Reg. 360/17, s. 1(1), O. Reg. 464/17, s. 1(2) and O. Reg. 360/17, s. 1(2)
- Transitional Provisions Relating to the School Board Boundary Changes Made By Ontario Regulation 279/00, Regulation 280/00 has been amended by O. Reg. 351/17
- Elections to and Representation on District School Boards, Regulation 412/00 has been amended by O. Reg. 344/17, O. Reg. 513/17
- Continuation, Areas of Jurisdiction and Names of District School Boards, O. Reg. 486/01 has been amended by O. Reg. 343/17 and O. Reg. 361/17
- Tax Relief in Unorganized Territory for 2001 and Subsequent Years, O. Reg. 3/02 has been amended by O. Reg. 259/17, s.
- Restricted Purpose Revenues, O. Reg. 193/10 has been amended by O. Reg. 550/17
- Full Day Junior Kindergarten and Kindergarten, O. Reg. 224/10 has been amended by O. Reg. 251/17
- Determination of Boards' Surpluses and Deficits, O. Reg. 488/10 has been amended by O. Reg. 246/17
- Extended Day and Third-Party Programs, O. Reg. 221/11 has been amended by O. Reg. 250/17 and O. Reg. 129/16, s. 10(2)
- Class Size, O. Reg. 132/12 has been amended by O. Reg. 245/17

- Hiring Practices, O. Reg. 274/12 has been amended by O. Reg. 164/17 and O. Reg. 411/17
- General, Ont. Reg. 645 made under the Immunization of School Pupils Act has been amended by O. Reg. 325/17

New legislation has been added:

- Ontario Educational Communications Authority Act, R.S.O. 1990, c. 0.12
- Distance Education Programs, O. Reg. 392/02 made under the Ontario Educational Communications Act, R.S.O. 1990, c. 0.12
- Ontario French-language Educational Communications Authority Act, 2008, S.O.
- The Child and Family Services Act, R.S.O. 1990, c. C-11 was repealed on April 30, 2018 and has been removed from the book. It has been replaced by the Child, Youth and Family Services Act, 2017, S.O. 2017, c. 14, Sched. 1, which was proclaimed in force as of April 30, 2018

#### Order # L7798-8471 \$80

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#### **Environment**

#### New Edition

#### Canadian Environmental Legislation, 2018-2019 Edition

Canadian Environmental Legislation, 2018-2019 Edition contains all critical federal environmental legislation, and incorporates amendments to the following statutes and regulations:

Canadian Environmental Protection Act, 1999, S.C. 1999, c. 33 – Amended by 2017, c. 26, ss. 21 (Fr.), 22-30, 31 (Fr.), 63(d); SOR/2018-20; SOR/2018-67

The following amendments have also been introduced to numerous Regulations under the Canadian Environmental Protection Act, 1999, including:

- Contaminated Fuel Regulations SOR/91-155 - Amended by SOR/2018-11, ss. 1-5
- Benzene in Gasoline Regulations SOR/97-493 - Amended by SOR/2018-11, ss. 6-13, 14 (Fr.)
- Solvent Degreasing Regulations SOR/2003-283 - Amended by SOR/2017-196, ss. 1-26
- Prohibition of Certain Toxic Substances Regulations, 2012 - Amended by SOR/2017-247
- Ozone-Depleting Substances and Halocarbon Alternatives Regulations SOR/2016-137 - Amended by SOR/2017-216, ss. 1, 2, 3 (Fr.), 4, 5 (Fr.), 6-20 [ss. 11(2), 14(2) to come into force January 1, 2019]
- Criminal Code, R.S.C. 1985, c. C-46 -Amendments impacting s. 430

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#### Order # L7798-8560 \$126

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#### **Estates & Trusts**

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#### Challenging the Validity of Wills. **Second Edition**

Ian M. Hull, B.A. (Hon.), LL.B., and Suzana Popovic-Montag, B.A. (Hons.), LL.B.

This work details the process for the appointment of the estate trustee with a will, and at what stages the will can be attacked. The substantive grounds for challenging the will's validity are covered including undue influence, fraud, lack of testamentary capacity, suspicious circumstances, and improper execution of the testamentary document. The appendices contain a complete selection of estates forms under Ontario's Rules of Civil Procedure for use in contentious estates proceedings. The authors provide guidance for compelling the reluctant executor to produce the testamentary document, for revoking the appointment of the estate trustee where fraud has occurred, for making a claim against the estate, and for the appointment of an administrator pending the outcome of the litigation. Practice tips are also provided.

#### New in this edition

This new edition reflects a more nuanced understanding of the practical effects of the estate rules 74 and 75.

These eight new chapters are included in the new edition:

- Locating Missing Beneficiaries
- Costs in Estates Litigation
- Breach of Fiduciary Duty Claims
- The Deemed Undertaking Rule and Estate
- Unjust Enrichment in Will Challenge Matters
- Solicitor's Negligence
- Acting for Children and the Mentally Incapable
- Estate Administration Tax Act, 1998 Estate Information Returns

#### Order # L7798-8636 \$207

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#### **Evidence**

#### New Edition

#### **Evidence: Principles and Problems, Twelfth Edition**

Ron Delisle, B.Sc., LL.B., LL.M., Don Stuart, B.A., LL.B., Dipl. In Criminology, D. Phil., David M. Tanovich, B.A., M.A., LL.B., LL.M., and Lisa Dufraimont, J.D. (Toronto), LL.M., J.S.D. (Yale)

This is the twelfth edition of **Evidence**: Principles and Problems, a leading casebook on Canadian evidence law. Combining text and excerpts from leading cases with commentary and thought-provoking problem scenarios, the work continues to be a comprehensive resource on the law of evidence for both students and practitioners. This edition has been thoroughly edited and updated.

The following major new Supreme Court rulings are considered:

- Villaroman S.C.C.(circumstantial evidence: rule in Hodge's case)
- Bradshaw S.C.C. (corroboration for hearsay admissibility)
- Bingley S.C.C. (drug recognition experts)
- Durham Regional Crime Stoppers S.C.C. (informer privilege)
- Barton Alta.C.A. (sexual assault stereotypes and dated jury instructions)
- Brissard Ont.C.A. (motive in sexual assault cases)
- Nero Ont.C.A. (spousal privilege)
- *Hirsch* Sask.C.A. (Facebook messages)
- Abbey (no. 2) Ont.C.A. (expert evidence)
- Falconer N.S.C.A. (admissions)
- MacIsaac Ont.C.A. (collateral facts)

Attention is also given throughout to many significant rulings by trial judges, including the sexual assault acquittal in Ghomeshi and Parliament's response in Bill C-51.

#### Order # L7798-8655 \$171

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#### **Family**

#### **New Edition**

#### Annual Review of Family Law 2017-2018 + ProView eBook

James G. McLeod and Alfred A. Mamo

**Annual Review of Family Law** is the everyday reference of choice for thousands of busy family law practitioners. Packed with concise, forthright analyses of the cases that have shaped the law in the last year, it's the first place you'll turn to when researching an issue, drafting an agreement, framing an argument, or tracking the latest legislative developments. Annual Review of Family Law covers selected topics of interest for family law practitioners, such as:

- Children's law custody, access, variation, assessments, enforcement
- **Child support** standing, entitlement, the Guidelines, enforcement, appeals, jurisdiction, costs
- **Spousal support** standing, entitlement, duration, quantum, variation, appeals, costs, enforcement
- Family property division, deductions and inclusions, equalization, matrimonial home, appeals
- **Domestic contacts** effect, validity, enforcement, interpretation, income tax

#### New in this edition

#### Child support

Entitlement to child support for adult children.

- Durfey v. Durfey, 2017 CarswellAlta 952 (Alta. C.A.)
- Makdissi v. Masson, 2017 CarswellOnt 16972 (Ont. S.C.J.)

Expenses for post-secondary education:

- H. (J.L.) v. W. (R.S.), 2017 CarswellAlta 494 (Alta. C.A.)
- Claim for retroactive child support:
- Cooper v. Primeau, 2018 ONSC 577 (Ont.
- J. (J.) v. C. (C.), 2017 CarswellOnt 6453 (Ont. C.A.)
- Imputing income:
- Lavie v. Lavie, 2018 ONCA 10 (Ont. C.A.)
- Gallant v. Houde, 2017 CarswellBC 3091 (B.C. C.A.)
- Newell v. Gaudet, 2018 ONSC 55 (Ont. S.C.J.)

#### Spousal support

Claim for "compensatory support":

- Jubenveille v. Maione, 2018 ONSC 1150 (Ont. S.C.J.)
- Siddiqui v. Anwar, 2018 ONSC 219 (Ont. S.C.J.)

Interim spousal support:

- Potzus v. Potzus, 2017 SKCA 15 (Sask. C.A.)
- Blackstock v. Comeau, 2018 ONSC 193 (Ont. S.C.J.)

Material change in circumstances test:

- Klann v. Klann, 2018 BCCA 48 (B.C. C.A.)
- Coad v. Coad, 2017 ONCA 173 (Ont. C.A.)
- Aalbers v. Aalbers, 2017 SKCA 43 (Sask. C.A.)

#### Family property

Jurisdiction to determine matrimonial property rights:

Cheng v. Liu, 2017 CarswellOnt 1348 (Ont. C.A.)

Contingent income tax liability:

- Roach v. Lesley, 2018 ONSC 134 (Ont. S.C.J.)
- Equalization payment relating to a federal pension:
- Fawcett v. Fawcett, 2018 ONCA 150 (Ont. C.A.)

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#### **Health & Safety**

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#### HANDI-GUIDE to Alberta's OH & S Act, Regulation and Code – 2018 Edition

#### **HATSCAN** and Don Buchanan

Alberta's new OHS Act – in force as of June 1, 2018 – brings major changes to the OHS regulatory landscape in Alberta and aligns Alberta's OHS legislation with other Canadian jurisdictions. Numerous updates have also been made to the OHS Regulation and OHS Code to align them with the Act. Plus, several key Parts of the OHS Code have been fully updated, including Part 13 (Joint Work Site Health and Safety Committees & Health and Safety Representatives), Part 27 (Violence and Harassment), and Part 29 (reflecting WHMIS 2015 requirements).

Some examples of the major changes to the Act include:

- Part 1 (Obligations of Work Site Parties) of the OHS Act updates the scope of duties and adds several new parties. Duties of employers, workers, contractors, prime contractors, and suppliers are updated; duties of supervisors, owners, service providers, self-employed persons, and temporary staffing agencies are newly added.
- Enshrinement of workers' OHS-related rights in the Act (Section 2, Purposes), including the right to know, the right to participate, and the right refuse dangerous work.
- New requirement under Section 37 of the Act for employers (with more than 20 workers) to establish a written OHS program, with 10+ legislated program elements.
- New requirement for employers (with more than 20 workers) to establish a joint work site health and safety committee.
- Employers with 5 to 19 employees must designate a health and safety representative.
- Employers with fewer than 20 workers must involve workers (or the health and safety representative, if one is designated) in hazard assessment, elimination, and control.
- Multiple updated provisions on the reporting of serious incidents and potentially serious incidents; for instance, Section 40(2) of the Act sets out a new requirement to report injuries that result in a worker being admitted to a hospital. (This replaces the previous threshold of having to be in hospital for two days.)

- Updated provisions on the right to refuse dangerous work and a prohibition on discriminatory action.
- New definitions on violence and harassment; employers and supervisors have a duty to ensure workers are not subject to nor participate in workplace harassment or violence, and workers have a duty to not cause or participate in harassment or violence. Plus, violence and harassment prevention plans are required, in line with the updated Part 27 of the OHS Code.
- An updated, two-level appeals process.
- Updated requirements to provide workers with readily available OHS information, such as legislation, practices, and procedures.
- Key updates on a range of compliance and enforcement topics, such as orders (compliance orders, stop work, and stop use orders), inspections and investigations by OHS officers, acceptances, and approvals.
- New employer duty to provide a written report on steps taken to comply with an order.
- New provisions to expand the scope of creative sentencing.
- The HANDI-GUIDE is a practical tool for workers, supervisors, and employers.
   Throughout, the HANDI-GUIDE provides timely insights and interpretation on the scope of these new legislative realities.

This edition includes:

- A Foreword on the new legislation written by well-known Edmonton OHS lawyer David Myrol is in this edition.
- The current version of the current OHS Act, plus regulations under the Act, including the updated OHS Regulation and OHS Code.
- Seven interpretive chapters, with updated commentary and legislative references, to help you understand and interpret the law, including: A Regulatory Update, with discussion of many key topics, such as compliance and enforcement; joint committees and HS representatives; OHS program requirements; violence and harassment prevention plans; WHMIS 2015 content; update on convictions, offences, penalties, and ticketable OHS contraventions; and much more

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#### **New Edition**

#### Study-Guide to Alberta's OHS Act, Regulation and Code 2018 Edition

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It enables all employees to understand their duties and responsibilities under the Alberta OHS Act, Regulation, and Code, and is also a great resource for health and safety committees to discuss and understand compliance-related issues. The Study-**Guide** has been designed to be used with the HANDI-GUIDE to Alberta's OHS Act, Regulation and Code 2018 Edition. Every order comes with one **Answer Key** booklet at no additional charge.

#### What's new

- Fully updated questions about the OHS Act and Regulation
- Fresh questions to address the most recent changes to many Parts of the OHS Code, including fully updated questions that address major changes to Parts 13, 27, and 29
- Also note that some standards and codes referenced in the OHS Code have been updated since the OHS Code was first published.

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#### **Human Resources**

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#### **Human Resources Guide to** Discipline and Termination of **Employment, 3rd Edition**

Donald B. Jarvis, LL.B., and Carol S. Nielsen, LL.B.

This book provides a comprehensive understanding of the relevant legal principles and will enable the employer to effectively utilize the disciplinary procedure, ensuring that employees carry out their assigned work in an orderly, efficient, and productive manner.

#### New in this edition

- An expanded discussion of the potential remedies/damages available before the Human Rights Tribunal of Ontario
- An overview of recently added leave entitlements in the Employment Standards Act, 2000 as a result of Bill 148, Fair Workplaces, Better Jobs Act, 2017
- An expanded discussion of workplace violence and harassment, including a discussion of Bill 132, which introduced amendments to the Occupational Health and Safety Act designed to further protect workers in the workplace
- New case law regarding workplace violence and harassment, public criticism of an employer by an employee, innocent and culpable absenteeism, last change agreements, punitive and aggravated damages, and the deductibility of disability benefits from wrongful dismissal damages a discussion of workplace intoxication and substance abuse and an employer's ability to discipline its employees for such conduct
- A new chapter about employment contract clauses relating to discipline and termination of employment
- An overview of termination entitlements for federally regulated employees under the Canada Labour Code

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#### **New Edition**

#### **Human Resources Guide to Mentoring Programs**

Dr. Bobby Siu

#### **Human Resources Guide to Mentoring**

**Programs** is a book about mentoring programs in the workplace, with a special focus on Canadian organizations. In essence, it presents the rationale and benefits of mentoring. It also includes several different models relating to mentoring programs and a practical, step-by-step approach for human resources practitioners to adopt in setting up, implementing, and evaluating these programs. It begins with a definition, overview, and environmental scan of the meaning and status of mentoring programs and an identification of various patterns and trends driving the importance of mentoring within organizations. It presents various real-world approaches to mentoring with a discussion on their pros and cons. The book then focuses on the rationale and business case behind mentoring programs, along with some of the challenges associated with managing those programs. It balances theory and practice, and takes the reader through the process of designing, planning, implementing, sustaining, and evaluating mentoring programs within their own organizations. Throughout the book are tips, strategies, helpful hints, and best practices for HR practitioners to follow.

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#### **Human Resources Guide to** Social Media in the Workplace: A Canadian Perspective

Didier Dubois, CPHR, Emilie Pelletier, M.Sc., CPHR, and Katherine Poirier, CPHR

#### Human Resources Guide to Social Media in the Workplace: A Canadian Perspective is

a practical guide that provides practitioners (especially in human resources, marketing, and communications, as well as employment lawyers and in-house counsel) with guidance in managing the use of social media in the workplace and drafting effective employment policies. Through concrete examples and illustrations derived from case law across Canada, this book provides information on the risks relating to the use of social media and the Internet in general in an organizational context. It also covers the legislative framework and provides practical guidance and information on best practices

for managing social media in the workplace. The book covers issues such as the explosion in the use of social media, the proliferation of mobile devices and apps, big data, privacy and confidentiality, non-solicitation agreements, online reputation management, blogging, social media use for business purposes, social media policies, the role of various stakeholders, managing comments from third parties, avoiding conflicts of interest, managing off-duty conduct, and emerging discussions surrounding work/ life balance and the right to disconnect after hours.

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#### **New Edition**

#### **Human Resources Guide to** Workplace Investigations, Second **Edition**

Christine M. Thomlinson, B.A., LL.B., and Janice Rubin, B.A., LL.B.

Written by leading employment and workplace investigations lawyers Janice Rubin and Christine Thomlinson, who have conducted countless workplace investigations (some of which were particularly high profile) and trained others to do so, this invaluable guide contains their expertise, insights, and practical solutions in a clear and easy-tounderstand style. Human Resources Guide to Workplace Investigations - Second **Edition** breaks down the investigative process into manageable pieces and provides you with a detailed step-by-step roadmap that includes sample templates and forms. This resource will explain how to identify:

- The need for an investigation
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- The types of workplace incidents requiring investigations
- The investigative process
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- Updated legislation and case law on workplace violence, harassment and bullying, and the importance of conducting thorough and unbiased investigations
- Recommendations for conducting workplace assessments and reviews
- Additional tips and strategies on dealing with unreported harassment allegations
- Information on coaching and other forms of workplace restoration

- Suggestions for dealing with the media and public scrutiny surrounding investigations
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#### **Immigration**

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#### **Immigration and Refugee Protection Act and Regulations** / Loi sur l'immigration et la protection des réfugiés et règlements 2019

The English/French consolidation of the Immigration and Refugee Protection Act and Regulations and related legislation is a valuable working tool that will assist immigration law practitioners in meeting the requirements of the Federal Court Rules, which require in specified circumstances that extracts of federal statutes and regulations cited in certain court documents be reproduced in both official languages.

#### New in this edition

This edition is current to Canada Gazette Vol. 152:7 (April 4, 2018); Ontario Gazette Vol. 151:13 (March 31, 2018); Quebec Gazette Vol. 150:14 (April 4, 2018)

#### New to this edition of the Immigration and Refugee Protection Act and Regulations, English/French Consolidation:

- Ontario Immigration Act, 2015, S.O. 2015, c. 8
- O. Reg. 422/17: General made under the Ontario Immigration Act, 2015, S.O. 2015, c. 8
- O. Reg. 421/17: Approvals under the Ontario Immigrant Nominee Program and Other Matters made under the Ontario Immigration Act, 2015, S.O. 2015, c. 8

The following materials have been updated in the 2018 edition:

- Immigration and Refugee Protection Act, S.C. 2001, c. 27
- Immigration and Refugee Protection Regulations, SOR/2002-227
- Federal Courts Act, R.S.C. 1985, c. F-7
- An Act respecting immigration to Québec, R.S.Q., c. I-0.2
- Regulation respecting immigration consultants, O.C. 544-2010
- Regulation respecting the selection of foreign nationals, R.R.Q., 1981, c. I-0.2, r. 4
- Regulation respecting the weighting

applicable to the selection of foreign nationals, 2009, G.O. 2, 3485

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Richard H. McLaren, Professor of Law, H.B.A., LL.B., LL.M., C.Arb.

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provides a complete legislative compendium of relevant insolvency legislation applicable in Ontario and Federal jurisdictions. This text allows the practitioner to quickly and easily find relevant statutory provisions applicable to their circumstances by offering the most thorough collection of law available on the subject today. Federal & Ontario Insolvency **Legislation** is an essential resource for any insolvency practitioner.

#### New in this edition

- Complete and up-to-date consolidations of the Federal Bankruptcy and Insolvency Act, Companies' Creditors Arrangement Act, Garnishment Attachment and Pension Diversion Act, and Winding up and Restructuring Act
- Complete and up-to-date consolidations of vital Ontario Acts, including the Construction Lien Act, Fraudulent Conveyances Act, and Personal Property and Security Act
- Selected provisions from other key Federal and Ontario Acts such as the Bank Act, Canada Business Corporations Act, and Pensions Benefits Act

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#### Journal of the Insolvency Institute of Canada, Volume 7, 2018 + **Insolvency Source**

Insolvency Institute of Canada

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Editorial Board: Professor Stephanie Ben-Ishai, Osgoode Hall Law School, York University, and

## Professor Rod Wood, Faculty of Law, University of Alberta

The Journal of the Insolvency Institute of Canada brings together articles written by the thought leaders at the IIC, discussing the most important insolvency and restructuring topics, policies, and issues of the day. In this exclusive volume, all of the topics discussed at the annual conference of the Insolvency Institute of Canada are now available to members and non-members alike. It represents an important glimpse into the evolution of Canadian insolvency law and policy-making.

#### Articles:

- Civil Remedies Act and insolvency proceedings by Leanne Williams and Mike Hanson – Williams and Hanson discuss the operation of civil forfeiture legislation that permits the Crown to obtain an order for the forfeiture of property acquired in connection with unlawful activity.
- Oppression Remedy in CCAA Proceedings by Lance Williams and Al Hutchens – Williams, Hutchens, and Enns examine the debt claim/equity claim distinction that was introduced in the 2009 insolvency law amendments.
- Recent CRA/GST Priority Decisions by Anthony Tillman – Tillman and Csiszar review the implications of the Callidus decision, currently under appeal to the Supreme Court of Canada.
- Representation Orders by Allan Nackman and George Benchetrit – Nackan and Benchetrit drill down on one instance of judicial discretion: the granting of representation orders.
- Post Redwater by Jeff Oliver Oliver discusses the contest between the Alberta Energy Regulator and insolvency professionals seeking to sell off oil field assets
- Kitco Decsion and Implications by Michel Marleau and Louis Dumont – Dumont and Marleau examine the common principle of set-off and the correlative civil law principle of compensation.
- Liquidating CCAAs Going Forward by Robin Schwill – Schwill proposes a set of legislative amendments that would explicitly recognize liquidating CCAA proceedings.
- Judicial Discretion in Insolvency Cases by David Bish – Bish examines the concept of judicial discretion and analyzes various mechanisms that can be used to provide appropriate and reasonable limits to it.

Also available on InsolvencySource

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#### **New Edition**

#### Canadian Legislation on Bankruptcy and Insolvency 2019 / Législation canadienne en faillite et insolvabilité 2019

Jean-Yves Fortin

A bilingual consolidation of all the related legislation regarding the study and practice of bankruptcy and insolvency law in Canada. Extracts from related statutes, forms, and French diagrams are also included.

Trouvez toute la législation essentielle en matière de faillite et d'insolvabilité dans un même volume : une codification bilingue de la législation ainsi que les formulaires, circulaires et instructions générales. Les auteurs y ont aussi inclus une douzaine de tableaux explicatifs qui présentent en un coup d'oeil les mécanismes de la faillite et de l'insolvabilité.

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#### **Intellectual Property**

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#### Canadian Legislation on Intellectual Property 2019 / Législation canadienne en propriété intellectuelle 2019

Ejan Mackaay et Ysolde Gendreau

This annual book contains all the intellectual property legislation from both federal and the province of Quebec, incorporating the latest changes. It also includes suggested trademark forms from the Canadian Intellectual Property Office.

Tous les textes législatifs et réglementaires nécessaires à l'étude ou à la pratique du droit de la propriété intellectuelle au Canada sont réunis dans cet ouvrage, dans leurs versions française et anglaise. Il contient également les formules suggérées par l'Office de la propriété intellectuelle du Canada sur les marques de commerce. Un index bilingue complète l'ouvrage.

#### Order # L988349 \$83

Softcover / Couverture souple 08/18 approx. 1400 pages 978-0-7798-8349-3 Éditions Yvon Blais Jurisdiction / Territoires : Canada (Federal)

#### **International Tax**

#### **New Edition**

## Introduction to International Tax in Canada, 6th Edition

Jean-Pierre Vidal

A travel companion for anyone who wants to discover or rediscover various aspects of international taxation, **Introduction to International Tax in Canada** is intended not only for all tax specialists who wish to update their knowledge but graduate students in taxation as well.

Unique to Thomson Reuters, this publication discusses the fundamental notions of international taxation, the matter of foreign affiliates, with chapters concerning foreign accrual property income, shareholders' dividend and reclassification of certain income concepts as well as tax issues pertaining to some hot topics such as E-Commerce and BEPS.

The book guides professionals and students through the concepts of transfer pricing with respect to OECD (Organization for economic co-operation and development), in relation with both Canada and the United States' regulations. Finally, in addition to the theoretical section, the reader has access to valuable exercises at the end of each chapter, which makes this book a complete tool and a solid reference in international taxation for both students and practitioners.

The 2018 English edition of the book Introduction to International Tax in Canada includes 3 new chapters in addition to the usual improvements and updates. In the new chapter 5 (Tax Law Interpretation), Allison Christians introduces the basic concepts and purpose behind interpretation, as well as the methods and arguments of interpretation. In chapter 6 (Interpretation of Canadian Tax Treaties), Allison Christians explores the different applicable treaties and how they are subject to case law, doctrine and their overall impact on tax law. Finally, in chapter 13 (Cash Pooling), Sébastien Rheault, Julie Michaud, and Jing Yu Wang discuss cash pooling agreements, which allow corporations to gather their "cash" in one unique point. While this may be interesting from an operational or financial standpoint, this may pose some tax challenges that are addressed in this chapter.

#### Order # L7798-8332 \$144

08/18 softcover approx. 1709 pages 978-0-7798-8332-5 Jurisdiction: Canada (Federal)/International Carswell

#### **New Edition**

#### Federal Tax Regulations, 2018 **Summer Edition**

Speed up your research with two comprehensive topic indexes, and get a complete picture on Federal Tax Regulatory topics (Proposed and Final Regulations are under the same Code Section and published together). Editorially added cautions provide you with key information about special rules and effective dates needed to properly apply the Regulation. You'll receive the critical information you need to easily get answers to your questions with:

- Editorial value-adds, including Effective Date Cautions and Special Rules Cautions
- Deep Cite Running heads and Detailed Topical Running heads to aid your research
- Complete Final and Temporary Regulation Topic Index – with more than 10,000 entries to help you find your answers
- Complete Proposed Regulation Topic Index – with more than 4,500 entries to help you find your answers
- Preambles for all current Notices of Proposed Rulemaking
- Cross references from Proposed Regulations to Preambles

#### Order # L68005-18 \$237.30 USD

08/18 softcover RG7P Jurisdiction: U.S.A./International  $RI\Delta$ 

#### **New Edition**

#### **RIA Complete Internal Revenue** Code, 2018 Summer Edition

The entire Federal Tax Code, and its complete history, is at your fingertips with the RIA Complete Internal Revenue Code. This convenient, easy-to-use volume provides you with the complete legislative history and a comprehensive Topic Index to speed up your tax research. Cautions from our editorial experts provide you with key information about special rules and effective dates needed to properly apply the Code Section. This text includes all legislative changes up to its publication date, providing you with a complete history of all amendments affecting a Code Section.

The RIA Complete Internal Revenue Code provides quick access to the information you need, with:

- Complete history reflecting all substantive and technical amendments back to the Codification of the 1954 Code
- Effective Date Cautions and Special Rules Cautions to ensure you have all the precise information at your fingertips

- Deep Cite Running heads and Detailed Topical Running heads to aid your research
- Complete Topic Index with more than 22,500 entries to help you get to your answer quickly

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#### Labour & Employment

#### **New Edition**

#### Willis & Winkler on Leading Labour **Cases 2018**

Elaine B. Willis and The Honourable Warren K. Winkler, Q.C., B.A., LL.M., LL.D. (Hon.)

You'll find expert analytical review of key decisions and trends from across Canada and get clarification of the significance of these recent developments. Willis & Winkler on **Leading Labour Cases, 2018** is written by experts who are uniquely qualified to select the leading cases and provide concise analysis and commentary on trends and emerging issues in labour law. These authors are also editors of Labour Arbitration Cases, a law report service that compliments this resource.

#### Order # L7798-8570 \$112

08/18 softcover approx. 160 pages 978-0-7798-8570-1 Jurisdiction: Canada (National) Canada Law Book

#### Municipal

#### **New Edition**

#### Ontario Assessment Legislation, 2018-2019 Edition

Jack A. Walker, Q.C., and Andy Anstett

Prepared in consultation with two experts on assessment matters, this resource offers you a thorough collection of the latest statutes, regulations, and amendments. Get direct access to:

- Assessment Act and regulations
- Assessment Review Board Act and ARB Rules of Practice and Procedure
- Adjudicative Tribunals Accountability, Governance and Appointments Act, 2009
- City of Toronto Act, 2006 (selected sections and regulations)
- Condominium Act, 1998 (selected sections)
- Education Act (selected sections and regulations)
- Judicial Review Procedure Act
- Legislation Act, 2006
- Municipal Act, 2001 (selected sections and regulations)
- Municipal Affairs Act
- Municipal Freedom of Information and Protection of Privacy Act and regulations
- Municipal Property Assessment Corporation Act. 1997
- Municipal Tax Assistance Act and regulation
- Payment in Lieu of Taxes Act and regulation
- Provincial Land Tax Act, 2006 and regulations
- Residential Tenancies Act, 2006 (selected sections and regulation)
- Retirement Homes Act, 2010 (selected section)
- Rules of Civil Procedure (selected rules)
- Statutory Powers Procedure Act

#### New in the 2018-2019 edition

Amendments to the following legislation:

- Further refinement of condominium law in Ontario - the vast quantity of amendments introduced by the Protecting Condominium Owners Act continue to come into force, impacting the provisions selected for this title
- Transition from the Ontario Municipal Board (or O.M.B.) to the Local Planning Appeal Tribunal (or L.P.A.T.) - including amendments to the City of Toronto Act, 2006 and the Municipal Act, 2001
- Other recent amendments including those introduced by the Building Better Communities and Conserving Watersheds Act, 2017; the Strengthening Quality and Accountability for Patients Act, 2017; the Stronger, Fairer Ontario Act (Budget Fax 1-877-750-9041 or 416-298-5082 (in Toronto) | 19

Measures), 2017; the Safer Ontario Act, 2018; and the Fairness in Procurement Act, 2018

#### Order # L7798-8564 \$116

08/18 softcover approx. 980 pages 978-0-7798-8564-0 Jurisdiction: Canada (Ontario) Canada Law Book

#### **Privacy**

#### **New Edition**

#### **Federal Access to Information and Privacy Legislation Annotated 2019**

Professor Michel W. Drapeau, (Colonel Ret'd), OMM, CD, LL.L, LL.B., and Marc-Aurèle Racicot, B.Sc., LL.B., LL.M.

This practical reference is comprehensive in scope, containing everything you need to interpret and apply federal access to information and privacy legislation. In addition to expert analysis, it also contains a compendium of key materials.

#### Highlights include:

- Chapter 1 Annotated Access to Information Act — Statutory Prohibitions Against Disclosure: Section 24 - In this case, Defence Construction Canada asserted for the first time a new mandatory exemption from disclosure found in s. 30 of the Defence Production Act, an exemption that applies due to s. 24 and Schedule II of the Access to Information Act. The Federal Court held that it was too late for Defence Construction Canada to assert the mandatory exemption. On appeal, the majority stated that "[i]n these particular circumstances, the Federal Court was bound to allow Defence Construction Canada an opportunity to adduce evidence supporting its late assertion of the mandatory exemption...[w]ith that evidence before it, the Federal Court could have considered the mandatory exemption and the jurisprudential issue and the fact-based issue associated with it." The case was sent back to the Federal Court for rehearing: UUCANU Manufacturing Corp. v. Defence Construction Canada, 2017 FCA 133.
- Chapter 1, Annotated Access to Information Act — Section 20: Third Party Information - In this application, Air Transat was seeking a judicial review of a decision rendered by Transport Canada (TC) on April 18, 2016 that authorized the disclosure of an inspection report regarding Air Transat, prepared by TC in 2003. Air Transat was also seeking to set aside a report prepared by the Commissioner on February 25, 2016,

which recommended that TC disclose the inspection report regarding Air Transat. The information access requester had filed a complaint with the Information Commissioner on July 19, 2005. The Court concluded, "In light of the confidential nature of the pilot project, the exchange of confidential information between Air Transat and TC for the purposes of the pilot project, the fact that each airline must nonetheless develop its own air safety system, and the fact that the expertise of the people involved and the methodology adopted (information available in the Report) were used by Air Transat to create an effective and optimal air safety system for itself, I consider that the information constitutes trade secrets and cannot be disclosed under paragraph 20(1)(a) of the AIA": Husky Oil Operations Limited v. Canada-Newfoundland and Labrador Offshore Petroleum Board, 2018 FCA 10.

- Chapter 6, Annotated Privacy Act - Section 2: Purpose of the Act -
  - During the Independent Assessment Process (IAP) at the request of the Chief Adjudicator of the Indian Residential Schools Adjudication Secretariat and the Truth and Reconciliation Commission, the supervising judge ordered the destruction of the records following a 15-year retention period. The Attorney General of Canada argued that the IAP documents were "under the control of a government institution" within the meaning of the Access to Information Act, the Privacy Act, and the Library and Archives of Canada Act, and that the supervising judge had no jurisdiction to order their destruction. The Supreme Court wrote that the application of the Privacy Act to the IAP documents clearly runs counter to the principles of confidentiality and voluntariness upon which the IAP was founded. Further, retention in the National Archives, whose purposes include the accessibility and diffusion of knowledge, is inconsistent with the absolute level of confidentiality that the parties intended for these documents: Canada (Attorney General) v. Fontaine, 2017 SCC 47.
- Chapter 9, Annotated PIPEDA Section 7: Collection Without Knowledge or Consent - In this appeal, the Supreme Court was called upon to consider the balance between the privacy rights of individuals and the public interest in law enforcement as it applies to text message conversations stored on personal devices. The majority of the Court held that "Text messages that have been sent

and received can, in some cases, attract a reasonable expectation of privacy and therefore can be protected against unreasonable search or seizure under s. 8 of the Charter. [...] Only if a claimant's subjective expectation of privacy was objectively reasonable will the claimant have standing to argue that the search was unreasonable.": R. v. Marakah, 2017 SCC 59.

#### Order # L7798-8482 \$177

08/18 softcover approx. 2960 pages 978-0-7798-8482-7 Jurisdiction: Canada (Federal) Carswell

#### Publications générales et spécialisées

#### Nouvelle édition

#### Impôt sur le revenu des particuliers et sociétés, 35° édition 2018-2019

Robert Morin, Marc Papillon, Michael Lafontaine, CPA, CGA, M. Fisc, et Marie-Andrée Babineau, CPA, CA, M. Fisc

Rédigé à l'intention des étudiants et pouvant servir aux recherches des praticiens, le volume Impôt sur le revenu des particuliers et **sociétés** est un texte de base indispensable à la compréhension de la Loi. Tous les chapitres intègrent la législation fédérale et québécoise, et des notes infrapaginales ont été ajoutées afin de souligner les différences majeures entre ces deux législations. Il aborde tous les thèmes de la loi, tels le calcul du revenu net, du revenu d'emploi, d'entreprise, du gain en capital ainsi que le calcul du revenu imposable et de l'impôt des particuliers et sociétés. Synthèse Des Ouvrages

Le volume couvre les aspects les plus importants relatifs aux impôts des particuliers et des sociétés, tant au fédéral qu'au provincial

Il est accompagné de cahiers de problèmes (Tome I et II) avec de nombreux exemples facilitant la compréhension de la théorie expliquée dans le volume

Livres académiques utilisés depuis plus de 25 ans dans la majorité des universités francophones

Cette collection a été mise à jour afin de tenir compte des changements législatifs et administratifs depuis l'édition de 2017, incluant les mesures introduites par les budgets fédéral et provincial de 2018, les projets de lois et les publications gouvernementales provenant des ministères du revenu (ARC et ARQ). Voici les principales nouveautés :

Intégration des budgets 2018 du fédéral et

du Québec

- Intégration des nouveaux projets de lois: au fédéral: C-74, C-63 et autres modifications techniques; au Québec : P.L.146
- Intégration des nouvelle règles de l'impôt sur le revenu fractionné
- Intégration des nouvelles règles sur l'impôt des sociétés en vigueur à compter de 2019
- Intégration des nouveaux Folios de l'impôt sur le revenu
- Intégration de l'harmonisation des dispositions du Québec aux changements proposés au palier fédéral
- Indexation des tables d'impôts, des crédits d'impôt et autres montants au fédéral et au Québec
- Refonte du chapitre 8 : déduction pour amortissement

Aussi, de nouveaux exemples ainsi que des graphiques ont été ajoutés dans plusieurs chapitres.

#### Nº de commande L7798-8326 128 \$

08/18 couverture souple env. 1398 pages 978-0-7798-8326-4

Territoires: Canada (Fédéral/Québec) Carswell

#### Nouvelle édition

#### Impôt sur le revenu des particuliers et sociétés - Problèmes d'impôt solutionnés Tome I, 35e édition 2018-2019

Robert Morin, Marc Papillon, Michael Lafontaine, CPA, CGA, M. Fisc, et Marie-Andrée Babineau, CPA, CA, M. Fisc

L'objectif de ces recueils de problèmes : l'intégration et la maîtrise des connaissances étudiées dans l'ouvrage Impôt sur le revenu des particuliers et sociétés. Ils offrent à l'étudiant un large éventail d'études de cas, dont les solutions sont proposées de manière très détaillée, afin d'offrir les meilleures chances de maîtrise des notions législatives.

Cette collection a été mise à jour afin de tenir compte des changements législatifs et administratifs depuis l'édition de 2017, incluant les mesures introduites par les budgets fédéral et provincial de 2018, les projets de lois et les publications gouvernementales provenant des ministères du revenu (ARC et ARQ). Voici les principales nouveautés :

- Intégration des budgets 2018 du fédéral et du Québec
- Intégration des nouveaux projets de lois: au fédéral: C-74, C-63 et autres modifications techniques; au Québec : P.L.146
- Intégration des nouvelle règles de l'impôt

- sur le revenu fractionné
- Intégration des nouvelles règles sur l'impôt des sociétés en vigueur à compter de 2019
- Intégration des nouveaux Folios de l'impôt sur le revenu
- Intégration de l'harmonisation des dispositions du Québec aux changements proposés au palier fédéral
- Indexation des tables d'impôts, des crédits d'impôt et autres montants au fédéral et au Québec
- Refonte du chapitre 8 : déduction pour amortissement

Aussi, de nouveaux exemples ainsi que des graphiques ont été ajoutés dans plusieurs chapitres.

#### No de commande L7798-8327 46 \$

08/18 couverture souple (spirale) env. 440 pages 978-0-7798-8327-1

Territoires: Canada (Fédéral/Québec) Carswell

#### Nouvelle édition

#### Impôt sur le revenu des particuliers et sociétés - Problèmes d'impôt solutionnés Tome II, 35e édition 2018-2019

Robert Morin, Marc Papillon, Michael Lafontaine, CPA, CGA, M. Fisc, et Marie-Andrée Babineau, CPA, CA, M. Fisc

L'objectif de ces recueils de problèmes : l'intégration et la maîtrise des connaissances étudiées dans l'ouvrage Impôt sur le revenu des particuliers et sociétés. Ils offrent à l'étudiant un large éventail d'études de cas, dont les solutions sont proposées de manière très détaillée, afin d'offrir les meilleures chances de maîtrise des notions législatives.

Cette collection a été mise à jour afin de tenir compte des changements législatifs et administratifs depuis l'édition de 2017, incluant les mesures introduites par les budgets fédéral et provincial de 2018, les projets de lois et les publications gouvernementales provenant des ministères du revenu (ARC et ARQ). Voici les principales nouveautés:

- Intégration des budgets 2018 du fédéral et du Québec
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- Intégration des nouvelle règles de l'impôt sur le revenu fractionné
- Intégration des nouvelles règles sur l'impôt des sociétés en vigueur à compter de 2019
- Intégration des nouveaux Folios de l'impôt sur le revenu

- Intégration de l'harmonisation des dispositions du Québec aux changements proposés au palier fédéral
- Indexation des tables d'impôts, des crédits d'impôt et autres montants au fédéral et au Québec
- Refonte du chapitre 8 : déduction pour amortissement

Aussi, de nouveaux exemples ainsi que des graphiques ont été ajoutés dans plusieurs chapitres.

Nº de commande L7798-8328 46 \$

08/18 couverture souple env. 456 pages 978-0-7798-8328-8

Territoires : Canada (Fédéral/Québec) Carswell

#### Nouvelle édition

#### Introduction à la fiscalité internationale au Canada, 7e édition Jean-Pierre Vidal

Ce livre est un compagnon de voyage pour quiconque veut découvrir ou redécouvrir divers aspects de la fiscalité internationale. Il s'adresse aux étudiants de maîtrise en fiscalité et à tous les fiscalistes qui désirent actualiser leurs connaissances. Il s'agit donc non seulement d'un manuel, mais également d'un livre de référence.

Trois stratégies ont été retenues pour écrire ce livre. Premièrement, fournir des explications claires avec de nombreux dessins, beaucoup d'exemples et plusieurs cas pratiques accompagnés de solutions détaillées. Deuxièmement, guider le lecteur à travers les méandres de l'interprétation, de la résidence, de l'établissement stable, de l'investissement au Canada, des societies étrangères affiliées et du prix de transfert. Troisièmement, offrir des informations sur le contexte et l'objet de la loi, parce que si l'on ne comprend pas ce que le législateur voulait permettre ou empêcher, on ne peut pleinement saisir ce qu'il a écrit.

Ces trois stratégies font de ce livre un outil indispensable pour apprivoiser ce domaine passionnant qu'est la fiscalité internationale.

#### Nouveautés:

L'édition 2018 du livre en version française Introduction à la fiscalité internationale comporte 1 nouveau chapitre en plus des améliorations et mises à jour habituelles. Dans le nouveau chapitre 13 (Ententes de gestion centralisée de la trésorerie), Sébastien Rheault, Julie Michaud, et Jing Yu Wang abordent les ententes de gestion centralisée de la trésorerie, communément appelées ententes de « cash pooling », qui permettent aux sociétés d'un groupe corporatif de rassembler leurs liquidités en un point

unique. Ces arrangements sont intéressants d'un point de vue opérationnel et financier mais peuvent entraîner de nombreux enjeux fiscaux, qui sont traités dans ce chapitre.

#### Nº de commande L7798-8333 144 \$

08/18 couverture souple approx. 2014 pages 978-0-7798-8333-2 Territoires : Canada (Fédéral) Carswell

#### **New Edition**

#### La Loi du Praticien - Loi de l'impôt sur le revenu 2018, 38e édition

David M. Sherman, B.A., LL.B., LL.M.

À l'achat de La Loi du Praticien - Loi de l'impôt sur le revenu 2018, 38e édition,

recevez gratuitement un exemplaire gratuit du Canada Tax Service – Guide de référence rapide de McCarthy Tétrault. La Loi du

Praticien - Loi de l'impôt sur le revenu est la version annotée de la Loi de l'impôt sur le revenu et de son règlement, la plus reconnue sur le marché. Plus que n'importe quelle autre publication relative à la Loi de l'impôt sur le revenu, cet ouvrage est une ressource complète, avec une analyse d'expert, des annotations détaillées et les dernières mises à jour, le tout dans un seul facile à utiliser. L'ouvrage comprend également les tables des taux d'imposition et le texte intégral des conventions fiscales entre le Canada et les États-Unis et le Canada et le Royaume-Uni, accompagnés d'annotations et d'explications.

#### Nouveautés :

- Adoption de L.C. 2018, c. 12 (projet de loi C-74, Sanction royale le 21 juin 2018) : certaines dispositions du Budget de 2018 et propositions législatives du 8 septembre, 24 octobre et 13 décembre 2017
- Avis de motion de voies et moyens portant exécution de certaines dispositions du budget déposé au Parlement le 27 février 2018 : vastes modifications proposées et Renseignements supplémentaires du Budget de 2018
- Communiqué du ministère des Finances et document d'information du 28 mai 2018 : Loi sur l'instrument multilatéral relatif aux conventions fiscales [art. 95 LIR]
- Communiqué du ministère des Finances et document d'information du 13 avril 2018 : Allocation canadienne pour enfants [par. 122.61(1) LIR]
- Règlements promulgués : reports au titre d'animaux d'élevage 2014-2016 [art. 7305.01 Règ.], frais et avantages relatifs aux automobiles pour 2017 [art. 7305.1 Rèa.1
- Communiqués d'Agriculture Canada du 6 février 2018 : allégement fiscal pour les

- éleveurs de bétails pour 2017
- Nouvelles lettres d'intention du ministère des Finances, décrets de remise et communiqués du gouvernement indiquant d'éventuelles modifications législatives

En plus de la version imprimée, La Loi du Praticien - Loi de l'impôt sur le revenu est également offerte en version numérique sur iPad, Android ou à partir de votre navigateur Web. www.carswell.com/impot-revenu

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#### Llivre imprimé

N° de commande L7798-8335 137 \$ 08/18 couverture rigide env. 3086 pages 978-0-7798-8335-6 Territoires: Canada (Fédéral) Carswell

#### Livre numérique

N° de commande A23657-380N 137 \$

#### **New Edition**

#### La recherche en fiscalité canadienne, 5<sup>e</sup> édition

Marie-Pierre Allard

Voici le seul ouvrage au Canada, en français, à présenter à la fois l'ensemble des sources documentaires et des outils de recherche traditionnels et informatiques en fiscalité, une méthode de recherche documentaire et de rédaction, ainsi qu'un guide systématique et complet des règles de présentation des références en fiscalité. La fiscalité est un domaine de plus en plus complexe qui exige du praticien non seulement de solides connaissances de base et une mise à jour constante de celles-ci, mais également d'excellentes aptitudes à la recherche. Ce livre sera donc utile tant aux étudiants en fiscalité qu'aux professionnels dans ce domaine, qu'ils soient juristes, administrateurs, comptables, économistes, planificateurs financiers ou de toute autre formation.

#### Nouveautés:

- Sections sur Taxnet Pro et IntelliConnect mises à jour
- Exemples et exercices mis à jour

#### Nº de commande L7798-8334 88 \$ 08/18 couverture souple 978-0-7798-8334 Territoires : Canada (Fédéral) Carswell

#### **New Edition**

#### Principes de fiscalité : Affaires, placements, financement et situations personnelles, Édition

#### Claude Beauregard et André Labelle

Avec la collaboration de Marc Papillon et Robert Morin

Ce volume s'adresse aux étudiants, ainsi qu'à toute personne ou compagnie qui désire apprendre et connaître les grands principes généraux de la fiscalité. Très pratique, il vous propose un contenu divisé en deux parties. La première doit être perçue comme une formation initiale en fiscalité permettant la prise de décision, alors que la deuxième expose la matière par sujet regroupés (entreprise, placement).

La présente édition a été mise à jour afin de tenir compte des changements législatifs apportés par les mesures fiscales des budgets fédéral et provincial de 2018, les projets de lois et les publications gouvernementales provenant des ministères du revenu (ARC et ARQ). Voici les principales nouveautés :

- Modifications annuelles des tables d'impôts, crédits d'impôt et autres montants au fédéral et au Québec
- Modifications au crédit d'impôt pour dividendes
- Nouvelle allocation canadienne pour le travail
- Modifications aux RRQ / RPC
- Crédit d'impôt pour l'achat d'une première habitation
- Prolongement du crédit RénoVert
- Bonification du bouclier fiscal
- Bonification du crédit pour les travailleurs d'expérience
- Modifications au crédit pour les aidants naturels d'une personne majeure
- Achat ou location de biens visant à prolonger l'autonomie des aines
- Nouvelles règles de l'impôt sur le revenu fractionné
- Modifications à la déduction accordée aux petites entreprises
- Modifications à l'imposition du revenu de placement d'une société
- Réduction du fardeau fiscal des entreprises au Québec

#### N° de commande L7798-8329 80 \$

08/18 couverture souple env. 850 pages 978-0-7798-8329-5 Territoires : Canada (Fédéral) Carswell

Problèmes et solutions - Principes de fiscalité: Affaires, placements, financement et situations

#### personnelles, Édition 2018

#### Claude Beauregard et André Labelle

Ce livre se veut un « cahier de problèmes » qui s'adresse surtout à l'étudiant qui voudra tester les connaissances apprises dans le volume

Principes de fiscalité : Affaires, placements, financement et situations personnelles. Vous y trouverez de nombreux problèmes ainsi que leurs solutions.

La présente édition a été mise à jour afin de tenir compte des changements législatifs apportés par les mesures fiscales des budgets fédéral et provincial de 2018, les projets de lois et les publications gouvernementales provenant des ministères du revenu (ARC et ARQ). Voici les principales nouveautés :

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- Bonification du crédit pour les travailleurs d'expérience
- Modifications au crédit pour les aidants naturels d'une personne majeure
- Achat ou location de biens visant à prolonger l'autonomie des aines
- Nouvelles règles de l'impôt sur le revenu fractionné
- Modifications à la déduction accordée aux petites entreprises
- Modifications à l'imposition du revenu de placement d'une société
- Réduction du fardeau fiscal des entreprises au Québec

#### $N^{\circ}$ de commande L7798-8330 69 $\,$ \$

08/18 couverture souple (spirale) env. 480 pages 978-0-7798-8330-1

Territoires : Canada (Fédéral) Carswell

#### New Edition

## Réussir la fiscalité à l'EFC, Édition 2018-2019

Michael Lafontaine, CPA, CGA, M. Fisc, et Marie-Andrée Babineau, CPA, CA, M. Fisc

Ce fascicule s'adresse à tout étudiant désirant se préparer adéquatement à la portion fiscalité de l'Examen final commun de l'Ordre des CPA. Il contient une révision globale des concepts clef en fiscalité et inclut notamment des fiches techniques, des graphiques et des résumés. Cet outil indispensable, créé de façon à résumer les notions fiscales contenues dans le « Guide des connaissances connexes à la grille de compétences des

CPA », viendra complémenter le matériel utilisé pour l'étude de l'examen. Cet ouvrage comprend également une table de concordance qui réfère aux problèmes et solutions des ouvrages « Impôts sur le revenu des particuliers et sociétés » et « Fiscalité spécialisée » des mêmes auteurs.

Cette édition a été mise à jour afin de tenir compte des changements législatifs et administratifs depuis l'édition 2018-2019. Les principales nouveautés sont :

- Mise à jour des questions et réponses pour faciliter la révision des usagers;
- Tous les taux de 2018-2019 sont présentés et à jour;
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