# Law Book News

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# **Bankruptcy/Debtor-Creditor**

## **New Edition**

# The 2018 Annotated Ontario Personal Property Security Act

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

# Keep up with the latest legislation with The 2018 Annotated Ontario Personal Property Security Act

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 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.

# Features include:

- Full text of the Act and regulations including amendments
- Related legislation including the Repair and Storage Liens Act, Electronic Registration Act, Securities Transfer Act, and pertinent sections of the Ontario and Canada Business Corporations Acts, the Consumer Protection Act, the Electronic Commerce Act, and the Securities Act
- Section-by-section commentary in-depth explanation of the practical effect of each provision of the PPSA
- Summaries of the leading decisions

   Ontario cases and appellate-level decisions from other PPSA jurisdictions that interpret and apply the legislation
- Detailed cross-references making it easy to find related provisions and the relevant PPSAC case law
- Finding tools including a comprehensive index to the entire contents and dovetail to the basic national text *Secured Transactions in Personal Property in Canada, 3rd Edition*

# The following cases have been added:

- Bankruptcy of Christine Marie Rose Fauvelle, 2017 CarswellMan 492, 7 P.P.S.A.C. (4th) 266 (Man. Q.B.)
- Bankruptcy of Rosa Argentina Gonzalez, 2017 CarswellMan 493, 7 P.P.S.A.C. (4th) 301 (Man. Q.B.)
- Dalcor Inc. v. Unimac Group Ltd., 2017 CarswellOnt 1452, 7 P.P.S.A.C. (4th) 174(Ont. S.C.J.)
- Eaglewood Specialty Products v. Royal Bank, 2017 CarswellNB 303, 7 P.P.S.A.C. (4th) 164 (N.B. Q.B.)
- Eden Agency Inc. v. Palinkas, 2017
   CarswellOnt 7625, 7 P.P.S.A.C. (4th) 262
   (Ont. C.A.)
- GE Commercial Distribution Finance Canada v. R.L. Hillman & Co., 2016 CarswellBC 3480, 6 P.P.S.A.C. (4th) 281 (B.C. S.C.)
- Lovats Acceptance Corp. v. Advantagewon Inc., 2017 CarswellOnt 2721, 7 P.P.S.A.C. (4th) 137 (Ont. S.C.J.)
- Royal Bank of Canada v. 2M Farms Ltd., 2017 CarswellNS 272, 7 P.P.S.A.C. (4th) 151 (N.S. S.C.)
- TCE Capital Corp. v. Nalcor Energy, 2017 CarswellNfld 170, 7 P.P.S.A.C. (4th) 217 (N.L. T.D.)

In addition, in 2015, the Office of the Superintendent of Bankruptcy's Directive No.33 established "licensed insolvency trustee" as the new professional designation for "trustee in bankruptcy." This change has been made throughout.

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# Print + ProView

Order # L7798-8500BE-68634 \$210 03/18 softcover + eBook approx. 1060 pages L7798-8500BE Biannual volumes supplied on standing order subscription 978-0-7798-8500-8 Jurisdiction: Canada (Ontario) Carswell

# **ProView only**

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Print only Order # L7798-8500-68634 \$174

# **Civil Practice and Procedure**

### New Publication

# Bennett on Small Claims Court Frank Bennett, L.S.M., LL.M.

This publication provides practical and procedural guidance to creditors who are presenting or defending a small claim in Ontario. In addition to expert commentary and guidance, the publication also provides numerous precedents, relevant legislation, and forms.

Chapters include:

- Jurisdiction
- The Claim
- The Defence, Counterclaim and Third Party Claim
- Default Judgment
- Discovery
- Motions
- Settlement
- The Trial

### Order # L7798-8453-68634 \$95

02/18 softcover approx. 300 pages 978-0-7798-8453-7 Jurisdiction: Canada (Ontario) Carswell

## **New Edition**

# Supreme Court of Canada Practice 2018

D. Lynn Watt, Jeffrey Beedell, B.A., LL.B., M.E.S, Guy Régimbald, Graham Ragan, and Matthew Estabrooks

Founding author: Henry S. Brown, Q.C.

This complete and portable work is the essential guide for practice before the Supreme Court of Canada. In this newly released edition, **Supreme Court of Canada Practice 2018** brings you up to date on changes to the rules and practice before the court, describes these changes in depth, and provides comprehensive background and context behind them.

Practice Advisor: Bonus Offer to Standing Order Subscribers

Practice Advisor is derived from the decisions published in Carswell Practice Cases. It is designed to keep you current and up to date on all significant topics, decisions, and changes that pertain to civil litigation in Canada including a cumulative report of all changes that have occurred since the book was published, and a separate currency report of changes since the last Practice Advisor issued. Delivered in quarterly electronic supplements, this resource is exclusively available, free of charge, to standing order subscribers, upon request.

# New in this Edition

- All of the supplementary legislation has been updated up to Canada Gazette Vol. 152:1 (January 10, 2018).
- The Introduction has been updated.
- Procedural Charts have been updated to reflect changes to the rules.
- The Guidelines for Preparing Documents to be Filed with the Supreme Court of Canada (Print and Electronic) have also been revised and are included in this edition.
- Annotations have been updated to reflect all recent developments. Cases added to the Annotations include:
  - Toronto Star Newspapers Ltd., et al.
     v. Her Majesty the Queen in Right of Canada, et al. (Doc. 33085 & 32865)
     (Supreme Court Rules, rule 3); Gillian Frank, et al. v. Attorney General of Canada (Doc. 36645) (Supreme Court Rules, rule 7);
  - Ville de Montréal, et al. v. Davide Lonardi, et al. (Doc. 37184) (Supreme Court Rules, rule 20);
  - Office of the Children's Lawyer v. John Paul Balev, et al. (Doc. 37250) (Supreme Court Rules, rule 22);
  - Young v. Noble, 2017 NLCA 48 (Supreme Court Act, section 37);
  - R. v. Antic, 2017 SCC 27 (Supreme Court Act, section 40);
  - Sankar v. Bell Mobility Inc., 2017 ONCA 295 (Supreme Court Act, section 43);
  - Office of the Children's Lawyer v. John Paul Balev, et al., Docket 37250 (Supreme Court Act, section 44);
  - Bilodeau-Massé v. Canada (Attorney General), 2017 FC 604 [English translation] (Supreme Court Act, section 45);
  - Saadati v. Moorhead, 2017 SCC 28 (Supreme Court Act, section 46.1); Alberta Energy Regulator v. Grant Thornton Limited, 2017 ABCA 278 (Supreme Court Act, section 65.1);
  - Cora Franchise Group Inc. v. Watters, 2017 ONCA 535 (Supreme Court Act, section 65.1); and
  - R. v. Canadian Broadcasting Corporation, 2016 ABCA 372 (Supreme Court Act, section 65.1)
- The Notices to the Profession section has been updated with the addition of new notices. The notices have also been re-organized in accordance with the Supreme Court of Canada website.

### Order # L7798-7887-68634 \$146

03/18 hardcover approx. 720 pages 978-0-7798-7887-1 Annual volumes supplied on standing order subscription Jurisdiction: Canada (Federal) Carswell

# **Constitutional Law**

### **New Edition**

# House of Commons Procedure and Practice, Third Edition 2017

Directed by Marc Bosc and André Gagnon

Thorough research and careful interpretations have made **House of Commons Procedure and Practice** a respected authority on parliamentary procedure, explaining how business is conducted in the House of Commons and in committees, as well as how the work of Members is governed. It is the most comprehensive source of procedural information available to the broader parliamentary community.

All of the material in this edition is presented with full commentary on the historical circumstances that have shaped the current approach to parliamentary business. Key Speakers's rulings and statements are also documented and the considerable body of practice, interpretation and precedents is amply illustrated. Extensive footnote references support the text and offer additional insights into the development of the current rules and practices.

This book is also available in French and as a bilingual eBook.

# Order #89730-300-68634 \$250

12/17 hardcover 1582 pages 978-2-89730-300-6 Jurisdiction : Canada (Federal) Éditions Yvon Blais

# **Criminal Law and Offences**

**New Edition** 

# Charter Justice in Canadian Criminal Law, 7th Edition

Don Stuart, B.A., LL.B., Dipl. In Criminology, D. Phil.

This influential text provides a critical review of how the *Charter of Rights and Freedoms* is being applied in the criminal courts by the Supreme Court, courts of appeal, and trial judges. Important decisions and scholarly arguments are examined and updated.

Major Supreme Court decisions included in this edition are:

- *Carter*: prohibition against doctor assisted suicide overbroad contrary to s.7
- *MacDonald*: police search on public safety ground requiring reasonable grounds
- *Fearon*: police search of cell phones incident to lawful arrest
- *Saeed*: penile swabs incident to arrest authorized if manner reasonable
- *Taylor*: section 10(b) rights applying where suspect taken to hospital
- *Hart* and *Mack*: Mr. Big confessions admissible if probative and not abusive
- Anderson: revised approach to reviewing prosecutorial discretion
- *St-Cloud*: public confidence ground to deny bail not only for rare use
- Antic: re-enforcing ladder approach for bail
- *Kokopenace*: lack of Indigenous people on jury polls not violating rights to jury
- *Jordan*: presumptive ceilings for s.11(b) right to trial within reasonable time
- *Paterson*: confirming *Grant* approach to robust s.24(2) exclusion of evidence
- *Nur* and *Lloyd*: section 12 grossly disproportional challenges to mandatory minimums

### Order # L7798-8294-68634 \$155

02/18 softcover approx. 820 pages 978-0-7798-8294-6 Jurisdiction: Canada (Federal) Carswell

### **New Edition**

# Consolidated Proceeds of Crime (Money Laundering) and Terrorist Financing Act and Regulations 2018 - With Guidelines and Other Regulatory Documents

Charlene L. Davidson, B.A. (Hons), M.A., LL.B.

The **Consolidated Proceeds of Crime (Money Laundering) and Terrorist Financing Act and Regulations, 2018** is a consolidated text of the legislation and associated regulatory documents regarding Canada's anti-money laundering and anti-terrorist financing regime.

### **New in this Edition**

- Budget Implementation Act 2017, No. 1, made legislative amendments to the PCMLTFA to bolster Canada's efforts to combat money laundering and terrorist financing. The legislative amendments expanded the list of disclosure recipients that can receive financial intelligence related to threats to the security of Canada to include the Department of National Defence and the Canadian Armed Forces; supported more effective intelligence on beneficial owners of legal entities; and made various technical changes to strengthen the framework, support compliance, improve the ability of reporting entities to operationalize the Act, and ensure the legislation functions as intended.
- In addition, some legislative amendments from *Economic Action Plan 2014, No. 1*, and subsequent regulatory amendments came into force on June 17, 2017. These amendments focus on updating and strengthening customer due diligence requirements; closing gaps; improving compliance, monitoring, and enforcement efforts; increasing information sharing in the regime; and addressing technical issues.

Further, the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) has re-organized guidance on PCMLTFA and associated Regulations. The FINTRAC website now directs reporting entities to all FINTRAC guidance as well as additional information such as policy interpretations and operational alerts that is specific to each business sector. Thus the guidance section in this edition has been presented thematically to help guide readers.

### Order # L7798-8100-68634 \$117

02/18 softcover approx. 1560 pages 978-0-7798-8100-0 Jurisdiction: Canada (Federal) Annual volumes supplied on standing order subscription Carswell

# La criminalistique accessible

Guide de survie des empreintes digitales

### Alexandre Beaudoin, Benoit Daoust et Paméla Casault

Ce livre vise le transfert de connaissances vulgarisées et d'informations sur des procédures de recherche de preuves pouvant être utilisées en situation « de brousse ». Les techniques présentées pourront être appliquées directement sur le terrain, avec des moyens financiers limités et des produits accessibles dans le commerce.

L'ouvrage est présenté sous un format similaire à un livre de cuisine... on suit la recette pour obtenir des empreintes ! Dans la suite des chapitres, la théorie chimique derrière le développement des empreintes est vulgarisée et quelques trucs sont donnés pour en maximiser l'efficacité.

### Order # 89730-470-68634 29 \$

03/18 Couverture souple 108 pages 978-2-89730-470-6 Territoires : Canada Éditions Yvon Blais

# New Edition Learning Canadian Criminal Law, 14th Edition

# Don Stuart, B.A., LL.B., Dipl. In Criminology, D. Phil. and Steve Coughlan

This fourteenth edition continues to focus on tools and skills students must acquire to be effective criminal lawyers. The aim is to explore substantive principles and the trial context: the adversary system, how elements of crime are proved, principles of act and fault, legal justifications and excuses, and sentencing principles. Integrated throughout is a consideration of the impact of the *Charter*. The focus is on the *Criminal Code* and key judicial decisions. Learning is facilitated by notes, questions, problems, and general review questions.

This edition has been thoroughly updated and re-edited. Legislative changes considered include the new offence to criminalize the purchase of sex, anti-terrorism provisions enacted in Bill C-51, and limiting the partial provocation defence to murder. Also addressed are current Federal bills to remove *Criminal Code* provisions declared to violate the *Charter*, repeal anachronistic provisions, complex legal burden and reverse onus provisions, to amend sexual assault laws and to return to discretion not to award victim surcharges. Major new Supreme Court decisions include:

- *Tatton:* arson is a crime of general intent to which voluntary intoxication is N° defence
- *K.R.J.*: Oakes test for demonstrably justifying *Charter* violations under section 1
- Carter: prohibiting assisted suicide as overbroad
- *Nur, Lloyd*: cruel and unusual s. 12 *Charter* standard against mandatory minima

Other major decisions are:

- *Barton* (Alta. C.A.): calling for new model jury instructions for sexual assault
- Cormier (N.B. C.A.): new defence of person and property
- Willis (Man. C.A.): duress N° defence to murder
- *Campione* (Ont. C.A.): meaning of "wrong" in s. 16.

### Order # L7798-8103-68634 \$173

02/18 softcover approx. 1300 pages 978-0-7798-8103-1 Jurisdiction: Canada (Federal) Carswell

# New Edition

# Mack's Expert Evidence Compendium - 2018 Edition (Print + ProView)

### Dallas Mack and Louise Tansey

Expert evidence law has seen significant development in recent years. There is an increasing trend to have expert evidence tendered in court, and the courts are being called upon with more frequency to rule on admissibility and probative value of such evidence. Equally important, the number of experts in this field is limited and access to commentary about those experts can be a valuable tool to assist counsel in trial preparation.

# Mack's Expert Evidence Compendium -

**2018 Edition** is comprised of case digests summarizing, reviewing and commenting on cases that consider expert evidence organized under specific topical areas. With the principles that govern admissibility of expert evidence in mind, this **Compendium** reviews areas of expert opinion evidence that have been advanced and the parameters and probative value of that evidence. The **Compendium** is an easily accessible and practical resource that will assist the practitioner in the identification of legal issues relating to expert evidence, the areas of expert evidence, the applicable field.

## **New in this Edition**

- New expert evidence rulings from across the country including decisions from Ontario, British Columbia, Nova Scotia, Newfoundland, Saskatchewan and Alberta
- New sections reviewing expert evidence in the areas of "proceeds of crime and money laundering; nutrition; environmental science; footwear impressions; toolmarks; and video analysis"
- Numerous Court of Appeal rulings on topical and complex areas of expert evidence including pathology and pediatric medicine as well as cases involving competing experts

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ProView only A00292-180N-68634 \$225

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# Damages/Remedies/Torts

# New Edition Personal Injury Damages in Canada, Third Edition

### Ken Cooper-Stephenson, LL.B., LL.M., LL.D., and Professor Elizabeth Adjin-Tettey, LL.B., LL.M., LL.M., D.Jur.

This treatise is the leading Canadian reference work on the assessment of personal and fatal injury damages. The book provides comprehensive coverage of cases, legal principles and commentary including future directions for development of the law.

The third edition is a completely revised and thoroughly updated edition of the 1981 and 1996 treatises on assessment of damages for personal injury and death in Canada. Topics of special note include a discussion of lump sum or periodic payments; proof of damages; aggravated and punitive damages; voluntary services by family members; loss of earning capacity, loss of earnings for injured children and students, and for women; loss of homemaking capacity and loss of interdependent relationship: the lost years problem; cost of care and state benefits; third party claims for non-pecuniary losses; claims by unaware and elderly plaintiffs; collateral benefits; fatal accident legislation; survival action statutes; factual causation; the thin and crumbling skull principles; and recovery for psychological harms. Recent Supreme Court of Canada decisions are considered in detail.

Particular features of the 3<sup>rd</sup> edition include more extensive treatment of claims for loss of earnings by women, loss of homemaking capacity, and loss of interdependent relationship; the effect of the Supreme Court of Canada decisions in B. (M.) v. British Columbia on loss of earning capacity and welfare benefits; Townsend v. Kroppmanns on management fees and discount rates; Krangle (Guardian ad litem of) v. Brisco on cost of care; Waterman v. I.B.M. on collateral benefits; consideration of recent fatal accident and survival actions legislation in the various provinces; consideration of issues factual causation in light of the Supreme Court of Canada's decisions in Clements v. Clements, Backwater v. Plint, and Hanke v. Resurfice *Corp.*, which developed and explained the Court's earlier decisions and limited the scope of the material contribution to risk principle; full and detailed treatment of the thin skull and crumbling skull principles following the Supreme Court of Canada's decision in Athey v. Leonati, and numerous appellate court cases which have applied these principles; and extensive treatment of the principles governing recovery for psychological harm as a result of the recent decision of the Supreme Court of Canada in Saadati v. Moorhead. Mitigation is given a separate treatment in a new chapter 15.

### Order # L7798-8090-68634 \$443

01/18 hardcover approx. 1160 pages 978-0-7798-8090-4 Jurisdiction: Canada (National) Carswell

# **Dictionaries/Directories**

### **New Edition**

# Computer, Internet and Electronic Commerce Terms: Judicial, Legislative and Technical Definitions, 2017

This has both technical and legal definitions of terms commonly used in association with the industry. It has an international scope, drawing definitions from Canadian, U.S., U.K. and European cases, statutes, and Regulations. Often multiple definitions for the same terms are provided based on the case law or usage in different jurisdictions for different purposes. Drawn from the glossary in the author's looseleaf work, **Sookman:** 

# Computer, Internet and Electronic

**Commerce Law**, the dictionary is published annually to ensure currency.

## New in this Edition

This year's edition encompasses the latest digital terminology, with added definitions for terms such as BitTorrent Protocol, cloud services, Domain Name System server, IP Address blocking, swarm, software as a service — and more. Where necessary, multiple definitions are provided for clarity across global jurisdictions.

Order #L7798-8606-68634 \$147 03/18 softcover approx. 700 pages 978-0-7798-8606-7

Jurisdiction: Canada (Federal) Carswell

### New Edition

# The Ontario Municipal Service Directory: A Comprehensive Guide for Real Estate Professionals 2018 Michael L. Young, LL.B.

With Introduction and Historical Linkages by Michael L. Young, LL.B.

This edition of **The Ontario Municipal Service Directory: A Comprehensive Guide for Real Estate Professionals** gives you up-to-date and easily accessible municipal contact information. It includes:

- Contact information for each municipality
- Municipal addresses, telephone/fax numbers, and email addresses
- All registry offices' contact and clearances information
- List of clearances, including tax certificates, water arrears, outstanding work orders, and zoning compliance
- Sheriffs' office addresses and telephone
   numbers

It also includes contact information for various other searches, including:

- Fire safety inspections
- Utilities
- Septic disposal system inspections
- Conservation authorities
- Municipality-specific listings for Ontario government ministries responsible for land use planning issues, assessments and the Landlord and Tenant Board – and more

# What's New

- The data for all municipalities has been reviewed and updated.
- Information for all Ontario public and private sector authorities has been reviewed and updated.

### Order # L7798-8579-68634 \$116

03/18 softcover approx. 500 pages 978-0-7798-8579-4 Jurisdiction: Canada (Ontario) Canada Law Book

# Employment/Labour/Human Rights

### **New Edition**

# Human Resources Guide to Workplace Investigations, Second Edition

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

Written by leading employment lawyers, Janice Rubin and Christine Thomlinson, who have conducted countless workplace investigations themselves, this invaluable guide contains their expertise, insights and practical solutions in a clear and easy-tounderstand style. **Human Resources Guide to Workplace Investigations** breaks down the investigative process into manageable pieces and provides you with a detailed step-bystep roadmap including sample precedents and forms. This resource will explain how to identify:

- The need for an investigation
- The circumstances
- The type of harassment
- The process
- The evidence and report the findings

# **New in this Edition**

- 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

# Order # L7798-8414-68634 \$99

03/18 softcover approx. 280 pages 978-0-7798-8414-8 Jurisdiction: Canada (National) Canada Law Book

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# New Edition Ontario OHS Act & Regulations -Consolidated Edition 2018

Thomson Reuters

# The Ontario OHS Act & Regulations – Consolidated Edition includes the same great content as the Pocket OHS in a larger format, with larger print and coloured tabs

This publication has the same great content as our **Pocket Ontario OHS Act and Regulations 2018** in a larger 6 x 9 format and larger print with large 1/2" coloured tabs separating the Ontario Occupational *Health and Safety Act* (OHSA) and each major regulation with multiple indices for the Act and each major regulation. The **Ontario OHS Act and Regulations - Consolidated Edition 2018** is formatted for ease of use and is designed for training, reference, and research purposes.

This book contains the complete and current Ontario OHSA and regulations and includes drilled holes for easy posting. It also features a comprehensive index with page references, a detailed Table of Contents, and a list of OHS information resources. This makes it ideal for quick and precise referencing when and where you need it. It is ideal for use in all organizations in Ontario governed by the *Occupational Health and Safety Act*.

# **Features**

Coloured tabs separate the OHS Act and each major regulation, and multiple indices for the Act and each major regulation for ease of use and suitable for training purposes.

The 2018 Edition of the **Ontario OHS Act & Regulations - Consolidated Edition 2018** reflects all amendments Gazetted up to January 20, 2018.

# New this Year

- Legislative Changes:
  - Fines and Penalties Bill 177, the Stronger, Fairer Ontario Act (Budget Measures) 2017, quadrupled the maximum fines that may be imposed for an offence under the Act from \$25,000 to \$100,000 for an individual, and tripled the fines from \$500,000 to \$1,500,000 for a corporation, in force December 14, 2017.
  - Limitation Periods Bill 177, the legislation amended the limitation period for bringing a prosecution under the Act or regulations from one year from the date of the alleged offence to one year from the later of the last act or default upon which the prosecution is based, or the date an inspector becomes aware of the alleged offence, in force December 14, 2017.
- Reportable Incident for Structural Inadequacies – Bill 177 also added a new reportable incident for structural inadequacies of a building, structure, or any other part of a workplace as a source of danger or hazard to workers, in force December 14, 2017.
- Working at Heights Training the Occupational Health and Safety Awareness Training Regulation, O. Reg. 297/13, was amended with respect to employer requirements relating to working at heights training for workers on construction sites who are required to use a fall protection system, in force October 1, 2017.
- Critical Injury Definition the Critical Injury – Defined Regulation, R.R.O. Reg. 834, was amended to clarify the definition of "critical injury," in force January 16, 2017.
- Footwear with Elevated Heels Bill 148, the Fair Workplaces, Better Jobs Act, 2017, amended the Occupational Health and Safety Act to prohibit employers from requiring a worker to wear footwear with an elevated heel unless such footwear is required to perform the work safely (does not apply to performers in the entertainment or advertising industries), in force November 27, 2017.
- Mines and Mining Plants O.Reg. 167/16, amending R.R.O. 1990, Reg. 854, with respect to risk assessments, underground mining occurrences, water and drainage, and written traffic management programs, in force January 1, 2017.
- Industrial Establishments O.Reg. 289/17, amending R.R.O. 1990, Reg. 851, with respect to oxygen content of air, in force January 1, 2018.

- Designated Substances O.Reg. 288/17, amending O.Reg. 490/09, with respect to Isocyanates, organic compounds, in force January 1, 2018.
- Control of Exposure to Biological or Chemical Agents – O.Reg. 287/17, amending R.R.O. 1990, Reg. 833, with respect to chemical substances, physical agents and biological exposure indices, in force January 1, 2018.
- Construction Projects O.Reg. 142/17, amending O. Reg. 213/91 with respect to toilet, urinal and cleanup facilities, suspended work platforms and miscellaneous provisions, in force May 19, 2017; O.Reg. 471/16, amending O. Reg. 213/91 with respect to suspended work platform systems and boatswain's chairs, in force January 1, 2017; O.Reg. 242/16, amending O. Reg. 213/91 with respect to suspended work platforms, in force January 1, 2017.
- The Accident Prevention, Investigation and Reporting section, the list of OHS Resources, the Index and the Table of Contents have all been updated and revised.

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# **New Edition**

# Pocket Ontario OHS Act & Regulations 2018 - Consolidated Edition (the "Green Book")

Thomson Reuters

# Pocket Ontario OHS Act & Regulations

**2018 - Consolidated Edition** contains the complete and current Ontario *Occupational Health and Safety Act* and regulations (OHS).

This handy and portable book is suitable for carrying with you or posting on bulletin boards, and can help employers meet their obligation to post a copy of the *Occupational Health and Safety Act* (OHSA) in the workplace. Also known as the "Green Book," it contains the complete and current Ontario OHSA and regulations and includes drilled holes for easy posting.

This publication also features a comprehensive index with page references, a detailed Table of Contents and a list of OHS information resources. This makes it ideal for quick and precise referencing when and where you need it. It is ideal for use in all organizations in Ontario governed by the *Occupational Health and Safety Act*.

This book is also available through your web browser or can be downloaded to your desktop or tablet using our ProView platform.

# It is also available in French – Loi et règlements sur la santé et la sécurité au travail en Ontario 2018 – Édition consolidée.

The 2018 Edition of the **Pocket Ontario OHS Act & Regulations** reflects all amendments Gazetted up to January 20, 2018.

# New this Year

Legislative Changes:

- Fines and Penalties Bill 177, the Stronger, Fairer Ontario Act (Budget Measures) 2017, quadrupled the maximum fines that may be imposed for an offence under the Act from \$25,000 to \$100,000 for an individual, and tripled the fines from \$500,000 to \$1,500,000 for a corporation, in force December 14, 2017.
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- Critical Injury Definition the Critical Injury – Defined Regulation, R.R.O. Reg. 834, was amended to clarify the definition of "critical injury," in force January 16, 2017.
- Footwear with Elevated Heels Bill 148, the Fair Workplaces, Better Jobs Act, 2017, amended the Occupational Health and Safety Act to prohibit employers from requiring a worker to wear footwear with an elevated heel unless such footwear is required to perform the work safely (does not apply to performers in the entertainment or advertising industries), in force November 27, 2017.
- Mines and Mining Plants O.Reg. 167/16, amending R.R.O. 1990, Reg. 854, with respect to risk assessments, underground mining occurrences, water and drainage, and written traffic management programs, in force January 1, 2017.
- Industrial Establishments O.Reg. 289/17, amending R.R.O. 1990, Reg. 851, with respect to oxygen content of air, in force January 1, 2018.

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- Construction Projects O.Reg. 142/17, amending O. Reg. 213/91 with respect to toilet, urinal and cleanup facilities, suspended work platforms and miscellaneous provisions, in force May 19, 2017; O.Reg. 471/16, amending O. Reg. 213/91 with respect to suspended work platform systems and boatswain's chairs, in force January 1, 2017; O.Reg. 242/16, amending O. Reg. 213/91 with respect to suspended work platforms, in force January 1, 2017.
- The Accident Prevention, Investigation and Reporting section, the list of OHS Resources, the Index and the Table of Contents have all been updated and revised.

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# What's New

Current to August 1, 2017 and reflecting the modifications announced in October 2017, 9th edition includes:

- The final enacted changes to the taxation of testamentary trusts and in particular, life interest trusts, applicable January 1, 2016 as subsequently amended
- Impact of changes to 55(2) on intercorporate dividends involving life insurance policies
- Tax rate changes effective January 1, 2016 including changes to refundable dividend tax on hand for corporations

- The enacted changes relating to transfers of life insurance policies and the capital dividend account credit for life insurance policies resulting from the 2016 Federal Budget
- Discussion of issues relating to leveraged life insurance involving a shareholder's personal borrowing including the potential application of the back-to-back loan rules and the implications of the *Golini* case
- The July 18, 2017 proposals and draft legislation concerning Tax Planning Using Private Corporations

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# New Edition Guide de l'impôt des sociétés, Édition 2018

Ryan Keey, MAcc, CPA, CA.

L'édition 2018 du Guide de l'impôt des sociétés (maintenant disponible en français) est l'outil de préparation de déclarations de revenus des sociétés le plus détaillé sur le marché et se veut le seul guide qui traite de la préparation de la provision pour impôt des sociétés aux fins comptables ainsi que de la préparation des déclarations de revenus des sociétés qui y sont associées, de façon intégrée. Le contenu approfondi du chapitre 15 répondra à la plupart des questions sur la façon de remplir la déclaration de revenus des sociétés (déclaration T2), la déclaration de revenus des sociétés du Québec (déclaration CO-17) et la déclaration de revenus des sociétés de l'Alberta (déclaration AT1), et à faire en sorte que la provision pour impôt soit préparée conformément aux normes comptables du FASB. Les fiscalistes peuvent également se fier au Guide pour répondre aux questions liées à l'impôt des sociétés soulevées pendant l'année puisque les sujets couverts dans le Guide vont bien au-delà de la préparation des déclarations de revenus

Le Guide est présenté de manière conviviale et intuitive afin de refléter les processus de préparation des déclarations de revenus et des provisions pov ur impôt des sociétés. Des boîtes de texte et des aide-mémoire sont utilisés pour mettre de l'avant les concepts, les conseils et les pièges clés. Vous y trouverez des références détaillées aux dispositions législatives, à la jurisprudence, aux annexes de la déclaration de revenus des sociétés, aux pages et aux numéros de lignes, aux publications de l'Agence du revenu du Canada (ARC), de Revenu Québec, de l'Alberta Tax and Revenue Administration (ATRA), aux normes comptables de l'IFRS, de l'ICCA et du FASB et à d'autres sources pertinentes.

Le guide de préparation des déclarations de revenus des sociétés le plus détaillé sur le marché est maintenant offert sur Taxnet Pro<sup>™</sup>, le service de recherche en ligne en matière de fiscalité le plus complet au Canada. Pour en savoir plus, consultez le

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- Taux généraux d'imposition des sociétés
- Taux et seuils d'imposition des petites
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- Fourchettes d'imposition et plafonds de cotisation fédéraux des contribuables
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Rédacteur en chef et auteur des notes : David M. Sherman, B.A., LL.B., LL.M.

La version annotée la plus reconnue sur le marché de la **Loi de l'impôt sur le revenu au** Canada 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 réputée 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, comprenant une analyse d'expert, des annotations détaillées et les dernières mises à jour, le tout dans un seul volume 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 ainsi qu'entre le Canada et le Royaume-Uni, accompagnés d'annotations et d'explications.

# À l'achat de La Loi du Praticien – Loi de l'impôt sur le revenu 2018, 37<sup>e</sup> édition, recevez gratuitement un exemplaire du Canada Tax Service – Guide de référence rapide de McCarthy

# Nouveautés cette année :

- Adoption de L.C. 2017, c. 33 (sanction royale du projet de loi C-63 le 14 décembre 2017; anciennement avant-projet de loi du 8 septembre 2017, avis de motion de voies et moyens du 25 octobre 2017) : deuxième projet de loi budgétaire de 2017
- Avant-projet de loi du 13 décembre 2017 (modifiant l'avant-projet de loi du 18 juillet 2017) : planification fiscale au moyen des sociétés privées
- Avis de motion de voies et moyens du 24 octobre 2017 : Énoncé économique de l'automne – réduction du taux d'imposition des petites entreprises, autres changements
- Documents d'information/communiqués du ministère des Finances d'octobre 2017 modifiant l'avant-projet de loi du 18 juillet 2017
- Communiqués de presse d'Agriculture Canada du 4 août et du 6 novembre 2017 : Allègement fiscal 2016-2017 pour les éleveurs de bétail
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