#### A.H. GOSTERROFF:

# TEXT, COMMENTARY AND CASES ON TRUSTS

Third Edition

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# **Text Commentary And Cases On Trusts**

A. H. Oosterhoff, Eileen E. Gillese

#### **Text Commentary And Cases On Trusts:**

Resulting Trusts Robert Chambers, 1997 The resulting trust has received little attention in recent years and this may be because until relatively recently the law relating to resulting trusts was thought to be settled and uncontroversial Most of the current academic writing about resulting trusts is found in the established textbooks on equity and trusts but these tend to provide little more than catalogues of the situations in which resulting trusts arise There is however very little consensus on the principle by which the resulting trust operates including the fundamental question whether it arises by opertaion of law or depends on the presumed intention to create a trust This book examines the true nature of the resulting trust and the question whether the trusts brought into being to reverse unjust enrichment should not include resulting trusts It then considers whether when resulting trusts are properly understood it does turn out that it is through the resulting trust that equity makes its principle contribution to reversing unjust enrichment This book examines principally the case law of the UK Canada and Australia and it also makes reference to the views of academic commentators as found in the standard texts and Text, Commentary and Cases on Trusts A. H. Oosterhoff, Eileen E. Gillese, 1998 law journals and Cases on Trusts A. H. Oosterhoff, 1987 The Quistclose Trust William Swadling, 2004-02-25 The so called Quistclose trust probably represents the single most important application of equitable principles in commercial life Lord Millett in the foreword to this book The decision of the House of Lords in Twinsectra v Yardley has refocused attention on the Quistclose trust Although accepted by insolvency lawyers as a convenient tool for corporate rescue the precise basis of the trust has always been in doubt The purpose of these essays is to explore the foundations of the trust and subject them to a searching analysis Contributors Robert Stevens Oxford Rolls Razor Ltd William Swadling Oxford Orthodoxy James Penner LSE Lord Millett s Analysis Lionel Smith McGill Understanding the Power Robert Chambers Alberta Restrictions on the Use of Money Peter Birks Oxford Retrieving Tied Money Ewan McKendrick Oxford Commerce Robert Stevens Oxford Insolvency George Text, Cases and Materials on Equity and Trusts Mohamed Ramjohn, 2008-06-30 Text Cases Gretton Edinburgh Scotland and Materials on Equity and Trusts has been considerably revised to broaden the focus of the text in line with most LLB core courses to encompass equity remedies and injunctions and to take account of recent major statutory and case law developments The new edition features increased pedagogical support to outline key points and principles and improve navigation notes to encourage students to reflect on areas of complexity or controversy and self test questions to consolidate learning at the end of each chapter New to this edition is a detailed examination of The Civil Partnership Act 2004 and the Charities Act 2006 important case law developments such as Stack v Dowden constructive trusts and family assets Oxley v Hiscock quantification of family assets Barlow Clowes v Eurotrust review of the test for dishonesty Abou Ramah v Abacha dishonest assistance and change of position defence AG for Zambia v Meer Care answers to the questions contained within the text and sample essay questions http www routledgecavendish com textbooks 9780415442947 The Canada Income

Tax Act: Enforcement, Collection, Prosecution: A Case Compilation, 6th Ed. Lyndon Maither, An extensive case compilation of the principal ITA enforcement collection provisions as before the latest provision renumbering after 2016 Quotes cases that are of historic significance or are merely illustrative There is no equity in tax law and while object and spirit should always be adhered to with regard to established legislative intent allowing for crafted legitimate and worthy interpretation of everyone s ITA this case compilation is merely that circa 2012 It describes the cases that have occurred in relation thereto and remains pretty much applicable on the collection enforcement and prosecution spirit sorry folks don t have the time to bring this up to date Recommend starting at the Supreme Ct for juris and meander down to lower cts

Curiosities and Anomalies in The Federal Income Taxation of Trusts and Estates, 4th Ed. Lyndon Maither, a mere B.Comm, who did the work, with a woman on his mind, throughout., 1987-04-15 1400 evaluated historic commonwealth case fitted to how they apply to the basic 2016 ITA that was developed in love with the spirit of a very driven success in the clear making The law evolved she evolved and I did just a bit in relation to both If you d like to open your eyes and appreciate how the ITA applies to common law trusts and estates from a historic perspective in Canada circa 2016 by understanding how ours and others have considered its taxing statutes you should spend the effort and bury yourself in this old encyclopedia of case It will turn you into something like it did me then it s just a question about what you ll do with it and that is how to teach yourself how to swim in case like a barracuda as you watch the others get the benefit of The Opening Tour https www youtube com watch v uSrKff0w6CU when you re compelled and you have no other possibility to enjoy the essences of an encounter with a woman who is in fact very much a proven peer accepted Queen of her clear high virtues desparetely https www youtube com watch v hE839go fWY Kim Scott Neufeld CA LLB led to the improvement of our ITA back when this was written thru my continually testing of the skimish line calls letters to CRA Rulings and a few trips to Ottawa to research some Libraries there to ask what if questions sensitizing them when you re continually thinking of someone you have to learn their language 20 minutes of conversation in total I was too amazed to talk anymore https www youtube com watch v cfDwQbxRoEo 1987 was the Very Best Year of my Life https www youtube com watch v dlcrH4y9dAs https www youtube com watch v C9Igc1gRU64 https www youtube com watch v eHQG6 DojVw If thou must love me let it be for nought Except for love s sake only Do not say I love her for her smile her look her way Of speaking gently for a trick of thought That falls in well with mine and certes brought A sense of pleasant ease on such a day For these things in themselves Beloved may Be changed or change for thee and love so wrought May be unwrought so Neither love me for Thine own dear pity s wiping my cheeks dry A creature might forget to weep who bore Thy comfort long and lose thy love thereby But love me for love s sake that evermore Thou may st love on through love s eternity Elizabeth Barrett Browning If Thou Must Love Me What does a joe like me have to do to dance with a lady and get her full out laugh again And memorize that one too https www youtube com watch v dcnd55tLCv8 Yes Kimberley loop holes even Mother T of Rulings had the same concern as you did in your first Tax I class when she exclaimed in frustration that no law is perfect when I just HAD TO talk w you after class https www youtube com watch v ADxFPQZAlJw I was so quiet in that Library waiting for you to talk to you about The Canada Income Tax Act: Enforcement, Collection, Prosecution - A Case Compilation, 6th Ed. The "First Book" I really wrote. Another, written for Kim Neufeld [of McGill Law School][who made her 18 yr successful career evaluating legal talent in NYC and across America back in the early 2000's] for being Proper - and Professionally Conservative, w/ historic Discipline (something I value, still, the most) - her dry professionalism is the memory that kept me going, from what I merely observed in her while academically interacting, as my Orginating Destined-to-be-a-Great-Lawyer-Too, Tax I Professor back in 1987

https://www.youtube.com/watch?v=7duPNQCp-w4: I was researching and writing FOR A JUDGE all the way along (I always had drive to do her proud since contact - she has too-nice a face, and definitely manner (She CARRIES Herself, Perfectly), not to smile ... https://www.youtube.com/watch?v=WTetM-jo83M I remember thinking "I'm going to win her writing a book on Her subject...but what do I know about The Law of income tax!!? Everyone will tell you about the forms and the math...but She looks at it, humbly, maturely, from a gentle, - serious and simply sincere - feminine, dry, 'lawyerly' perspective, all w/ professional "curiosity" - as anyone in a scientific academic stream should have to excel...from the cases of fact, Judges, and, ACT, a beautiful woman, with a highly insightful, at-that-early-stage studious mind...THAT, I'll remember and treasure on my death bed. More than a mere tax accounting teacher: a pending GREAT lawyer too!" - who did pan out, YOU, prepared me so so so well -All By Yourself: ALL my successes, before and afterwards, are yours, all my failures are mine alone! YOU, got ME to "LIVE IN" court-rooms all my life Kim - where the qualified adjudicate the punishing of Act-violators who stain our Cdn landscape w/ their contempt for it, rather than build it, and the "paternally"-caring back-bone of the country is unquestionably acknowledged and accepted. THIS IS WHERE WE DETERMINE OUR LIVES, THIS IS WHERE, AS A SOCIETY, grossly and minutely, we regulate and govern ALL ourselves, You captured my heart on contact - from "where I came from" - where "I, Lyndon Maither" could apply myself, the mind would mature the more I "studied your language", in time. You, showed me Great Light Kim! Where I applied myself. YOU earned well and can rest on your laurals, and I Will Only Honour Them.

https://www.youtube.com/watch?v=sMmTkKz60W8 - for us all (Crowns who only-possible logically process, - and their law student aspirants I get to now help - to Judges for the only-possible stern logical outcome - adhering to our law, to be followed by lay-observers for them to TRY to learn and adhere also)...

https://www.youtube.com/watch?v=cPtMgsN8Tpo ...for only all of your immortal utter beauty Kim, (hard work - to carry The Standard, and v successful effort, and life-long integrity) into perpetuity

now...https://www.youtube.com/watch?v=izZtr5g-4WY So, of course this book is about and for You Kim: it's your very language - that You started me with - the imposition and collection of income taxes, which is secularly universal - "The Simplier 'Yes/No' Question" - fact-meeting-Act: as said, "I just took it and RAN". AND, just what would I know about it? (While you wouldn't want me to actually practice the avoidance of tax with trusts - which I never did, where I canvassed as many issues as possible...I did write You a foundational specimen on partnerships, w/out pointing out any weaknesses as well. All, cognizant of THESE RIGHT HERE embedded provisions, that you were there to teach me, 38 years ago: the payment of tax. ... you'll note the deep questioning of all case circa when it comes to the others: THESE I never questioned, only illustrating.)  $https://www.youtube.com/watch?v=cPtMgsN8Tpo\&list=RDcPtMgsN8Tpo\&start\ radio=1\ ...$ https://www.youtube.com/watch?v=rmydvz5uyGA BECAUSE, I DON'T research and write books on the imposition/application of "only our very" Law (whatchya think, of my Life's work? Everything did indeed come from YOU Kim...), with its Investigatory Procedures (to be cherished for adherence to/severely sanctioned for break-down) as is the instance w/ this one, and the judicial cases that they generated (giving you solid steady quidance, in our less reasoned always darkly-ulteriorly-motived present World), which are created out of love for US ALL by ALL of US, for ANYONE ELSE: and that started in 1987, which I never out-grew, staying forever young. ..."Miss Neufeld, is it true that a little bit of law can get you into a lot of trouble, because, the ITA is a little bit of law isn't it?" https://www.youtube.com/watch?v=RRfASjZu9mI&list=RDRRfASjZu9mI&start radio=1 [My eyes are sore: you're The Person who alleviates that...because I read that case too.] ... ... it's a great reason to live: that I did, indeed! From meeting You Kim.

https://www.youtube.com/watch?v=NGorjBVag0I&list=RDNGorjBVag0I&start\_radio=1 Lyndon Maither, The Most Intensive of Love happened to me when I was 23 in the form of a tax professor my Queen of Wisdom of Rightful Respectable Adoration and about as strong plutonic can be a Sacred Place for me The Mother of my Mind and Spirit who taught me how to read and to write of a Act and facts meeting it right from Her start of my moral disposition https www youtube com watch v 6jG8qcnicKI list RD6jG8qcnicKI start\_radio 1 When I had nothing She gave it to me thru my inadvertant need and dedication to please Her and I HOPE there s only one way to win a towering lawyer s heart develope your mind the Pure Addiction As my questions she implicitly performed A s on I remember thinking I ll do ANYTHING for her chuckles hoping She d find me in Her Law Library whispering shyly to myself HERE I AM like Amy Farrah Fowler of TBBT fame writing HER two such good books NO ONE will hold a light to them darn joke what else was I to do with what I had I was deemed to be in That Library took me a year and a half to figure out I was LOST there too maybe I still am eh errr ok https www youtube com watch v nRx kk opiI if I could take Your smile and chuckle and obviously brains and accomplishments because and go global

https www youtube com watch v xdD P3s2wBw list RDxdD P3s2wBw start radio 1 https www youtube com watch v Y0pdQU87dc8 That has lasted my life time As I too worked hard with what I had and accomplished too with same https www youtube com watch v Y0pdQU87dc8 list RDY0pdQU87dc8 start radio 1 The Lady chuckled at my one liner when I was sincerely interested in getting to know her I projected out she d be a Great lawyer a lot of people go on to do that when I wanted to be one so follow the Best you see and I m very detailed How do you like my books on tax jurisprudence https www youtube com watch v BRYqNfHcIsE so va She walks like an Eyqptian That respect prevaled towards all those who taught me all the way thru Concordia U I took my chance and worked and lived a good life fighting the Good fight appreciating its beauty in peace at the end of all the strife I ve lived https www youtube com watch v f7131IkiSCg For us All But it all started with Her https www youtube com watch v HKh6XxYbbIc Because when that s all you have that s an awful lot That s how you advocate for the community spirit and principles of your deceased parents while honouring them loyally settled in gratitude where it all started and witnesses to my early life survive on practically no money truly be involved on best relations with practically everyone forgive debt your last money to help that girlfriend mortgagee and share half an egg https www youtube com watch v RRLrKR6pOA8 We are all but feathers on the breath of God Everyone can be a reptile you compelled me to be a mammal Kim but I m just so so tired When you go to study at a Cdn University you re there to STUDY you re not there to make your clique chuckle w your smart ass insulence only to LEARN to improve your MIND TO CONTRIBUTE TO YOUR WHOLE SOCIETY and ADVANCE KNOWLEDGE but what do I know eh having had TWO books on advanced commonwealth tax case analysis after 6 yrs in E Cdn best law libraries AS I WAS FINISHING a mere BComm in Accountancy accepted in two law faculty libraries for Kim as always so while you may not have the resources or brain power to be the best you do tend to try to admire and respect your professors remembering their syllables hoping they ll remember you and you ll always have their basic guidance as you professionally mature You re there to acquire maturity by honestly immersing yourself in the milieu as maturely as you can w out resentment tongue in cheek or mere mouth honour or worse They re a COSMOPOLITAN World where you meet and exchange thought on broad classes of issues with those from all parts of the World not just those local All true universities are Concordia U in Accounting was is a GREAT university for that it has no law program let alone tax Yet Soon https www youtube com watch v oQ0oImqUZ4c And that guided me since 1987 to try to fill the World w love except for 93 95 giving a 61 yr old s worn out polluted body I tried to document it all along as always I left my mark as fleeting emotive memories are the last to fade w a mental illness strong bi polarity from caring too much https www youtube com watch v MlVl6gkgRxU This case compilation meant to be d loaded as merely a stepping stone to get you INTO as a mere intro to the case stream was put together in 2016 The law has evolved onwards so use CANLII org to acquaint yourself accordingly Income tax is a cost of doing business in Canada is a phrase I remember so well from an accounting prof as she taught me the liability side of our Balance Sheet a pro And you can ask Harris if there s almost ALWAYS an accrued tax

liability tho maybe the NDP can try and still collect it eh I haven t forgot a thing about Concordia https www youtube com watch v KVl5kMXz1vA I have thought all along that I was brought into my exitence to honour and adore you from what I perceived in you in 1987 to what you did through your life All of you my pillars of intergity and discipline Probably to what you ll do to the end of it Kim a STANDARD that I never saw again You ve been the most satisfying of Dreams End of my day and days always aimed for that since nothing compares to you And I now know that I ll probably never see you again and I wouldn't recognize myself anyway I brought back the World not just some puny flash in the pan gang And you and your like have been the mastheads of my ships On my LinkedIn I note that I abide by law not business goals because of you all that I met at Concordia U as I spent so much time in your Libraries and ors https www youtube com watch v N0tOm2mjWAw list RDN0tOm2mjWAw start radio 1 this gurl ain t no lawyer just a singer looking for some bucks https www youtube com watch v Zs3pIvHhUq8 list RDZs3pIvHhUq8 start radio 1 I wonder if Madonna would cheapen herself to unethically disenfranchise the US Treasury through an artificial tax arguement like Sting once did to the Cdn Because the attitude and taste can be popularly attractive to those who don t have What do you truly do with your money and the US IRC https www youtube com watch v yWcGtLblBxs list RDyWcGtLblBxs start radio 1 Anti fraud Professional Proud with the same accomplished smile not grin 38 yrs later Yes little did we know that I take care of the promoters too the whole slew https books google ca books about id z fZEAAAQBAJ redir esc y https books google ca books id crfSEAAAQBAJ printsec frontcover source gbs ge summary r cad 0 v onepage q f false I only know lines where things meet how parties actions were as they interacted that s what I ve studied since 1987 https www youtube com watch v BlBA590sE though now I m practically irrelevant a bundle of known memories But a line is a series of dots and a dot can be an atom with its characteristic electron elasticity as you live in the pipe of a series of dots intutively sensing its ceilings and floors curved or straight as I first started getting up at 4 00 AM to redo calculus guizzes before I met Kim though back at school TO be a lawyer this time when you don t know what one iz 239 1 Every person who has a made or participated in assented to or acquiesced in the making of false or deceptive statements in a return certificate statement or answer filed or made as required by or under this Act or a regulation b to evade payment of a tax imposed by this Act destroyed altered mutilated secreted or otherwise disposed of the records or books of account of a taxpayer c made or assented to or acquiesced in the making of false or deceptive entries or omitted or assented to or acquiesced in the omission to enter a material particular in records or books of account of a taxpayer d wilfully in any manner evaded or attempted to evade compliance with this Act or payment of taxes imposed by this Act or e conspired with any person to commit an offence described in paragraphs 239 1 a to 239 1 d yes Kim and your Al Capone he did go to jail for tax evasion THERE ARE QUITE A FEW WHO GET CHARGED AND CONVICTED YOU CAN LOOK THEM UP ON CANLII org like anyone https www youtube com watch v EoA6HgLai Q but OUR law talks about co conspirators too And maybe we all need more R vs eBay and its progeny 2008 FCA 141 More auditors and fines do pay for a

lot collecting 38 12 or Bentleys AND leveraged tasteless sheds tho what can our population sustain Maybe our population needs to be clamped down on as the little guys are always ALWAYS looking for their little loop holes but in the arena of our tax law of YES or NO only who is more guilty and a contributor he who offers or he who assents to or acquiesces Bookkeepers swim in a sea of small business tax cheats out there that s why I finally got back to picking up the CFE for Cda and that s where a vast amount of unsophisticated tax evasion occurs since NO ONE wants to simply PAY THEIR so called DAMN TAXES ridiculing those who have their own discipline to not cheat the Tax Man and sacrifice to NOT do it But you don t grow your country any country CHEATING its tax system REMEMBER THAT BUT I once wrote a bunch of books on tax law and this is the one I put together on Collection Enforcement Prosecution Just in case people didn t think I didn t know how but never worked for the CRA as an employee Grow a brain discipline it to want more and add to it while you can then maybe try your hand at adding to the milieu w your own maybe yours will encompass the evolving thankfully growing spirit thereof in your time too Kim got me to study tax law I merely got to make it my life long study https www youtube com watch v s1gr3KGxUjc Kim Neufeld CA only was a Sessional Tax I Professor in 1987 when I took her class wanting to be a lawyer too She moved on from it in her professional life I stuck wit and focused perhaps too much wanting to specialize in tax thus the reason to spend 5 6 yrs cloistered in Cda s Eastern Law and or Libraries where ideas meet in front of Judges I learned a lot there And then I met Larry Jacobson teaching Professional Tax at Concordia last class Ya Kim I m that guy who stuck around I grew highly addicted to your magic that s my personal mortgage to you owed into perpetuity An Ode to a Very Very Particular Law Professor who gave me a SPECTACULAR honest hard working life and got me to pay my dues early This is why you shouldn't argue and BE PATRIOTIC as a bookkeeper client business man if you prosper contribute THE MONEY HAS TO COME FROM SOMEWHERE https www youtube com watch v pdNRNDrgKTE In my idealist World there s hardly any what s mine is mine what s yours is yours I don't like hogs or extreme capitalism just contributions to everyone else I could just as easily show you vids on our health care system since we do have to pay for that In fact why don t you inform yourself by looking up some shorts on Youtube But sorry We tax the wine too better than poisoning yourself operating a basement coke bottle still It was Kim who set me off on this path of God knows World YOU TOO GET TO HELP BUILD A COUNTRY As advised by the Person at the Podium you re just as important as they are but they have far broader reponsibilities You have a far more narrow scope of responsibilities work if you can wout mental physical disability don t break the laws of the country to draw our resources in our courts and prison and pay YOUR TAXES that s all NOTHING compared to an elected official carrying the yoke of a public office In other words be a simplier conuming constructive citizen So don't complain about the quality of the wood or the size of the nails just get busy Since IT IS The Best Deal In Your Life for what others professionally and legally compliant and caring use it to Your Benefit I once spent the better focus of my life in the taxation of trusts and estate planning heard the phrase where there s a will there s a way Have you BTW that got me

pretty far Where can your will lead you IF YOU SPENT AS MUCH TIME SCHEMING TO NOT PAY TAX ON ACTUALLY MAKING THE MONEY JUST IMAGINE WHERE YOU D BE eh Keep applying your thoughts and keep your stick on the ice https www youtube com watch v PXzauTuRG78 https www youtube com watch v KVl5kMXz1vA https www youtube com watch v cPtMgsN8Tpo This is what making studying tax gave me am I qualified yet https www youtube com watch v i79X9qb7eQ8 START with TAX If you want to study law anywhere in this World sharpen your mind with tax law As you fall endlessly in love with your Teacher From there you ll be able to reach out to ors https www youtube com watch v yf12NEW8wPk list RDyf12NEW8wPk start radio 1 Volunteer to always collect and pay Don t cheat and don t let others https www youtube com watch v IsogRvYgWDg After all do you like the condition of this country Its homeless camps its food programs its small business environment its entreprenurial environment its academic environment its EFFICIENCY and its TRADE w The World its VERY HUMANITY We have great dreams in Canada and we can systematically work towards realizing them individually jointly or en masse BUT the government NEEDS its money BECAUSE IT S ALL OF US OUR MONEY Would you stop a purse snatcher NOT house a wild fire victim when you could NOT respect law enforcement when responding NOT CONTRIBUTE when it would be such a great warming experience for everyone PAY YOUR TAXES It s a MORAL OBLIGATION On each and every one of us Complain all you want about what they do with it THERE ARE PLENTY OF CHECKS AND BALANCES on that BUT THE SYSTEM WORKS Do YOU manage YOUR resources as well https www youtube com watch v sSN MSiqsM So please don t grow cynical just CONTRIBUTE HONESTLY AND BE PROUD OF IT There is no Limitations on tax evasion it s an indictable it s a CC offence and it s a very slippery slope when you start and you don t want to be looking back 10 years etc when a junior investigator gets the bit between his teeth in your life and they have all the time in their World and resources to do it THEIR CALLING honing it all along thru experienced supervision As I have myself seen spoken the CRA can tell you how much sliced bread costs in Nova Scotia we have the best databases in the country Better not lie to him now I know why he was smiling so much and net worth assessments can be acute down to 100 https www youtube com watch v zIiA4SM3LEY https www youtube com watch v rY0WxgSXdEE https www youtube com watch v cyZdgmBzguk This tome of case compilation was meant for you to read thoroughly and Yes I did read them like you should too there are no short cuts to developing your mind KNOW THE LAW And follow it Since in your hands money individually is while rare and squeezed it s much more useful to the experts who enact and adminiter our laws Our ITA law has moved on from this thankfully CRA's ability to collect has been honed to high finess to ferret out tax cheats advisors Perhaps it s just a question now of having more acute collection capacity technique court capacity and jails since why so many Why So Few I ve seen my share of tax cheats and larger fraud artists in my life when do we all say ENOUGH IS ENOUGH and collect WITHOUT a glitter in our eyes since there s only ever One truth with all its contributing attendant reason it s OUR money too I was noting on LinkedIn a populance webite the other day that someone was criticizing the CRA

for sending out a FORM 38 12 collection letter Everyone jumped on and laughed unfortunately No one commented about when that same process spending that same stamp and envelope sends out a demand letter for 480 000 or 3 800 000 coz then you know you ve garnered the attention of The Whole Glory of Our Processes and Our Teams And this is why this book is about collection etc thereof It was composed a long time ago but its principles its processes and committed people remain the same Thankfully for us all Not much gets by the CRA we rely on them for the collection of our funding so why cheapen yourself needing it all when your parents didn t bring you into this World to NOT contribute if you could legally and you have a great chance to be a simple warmly hearted philantrophist legal and settled Tax evasion is ILLICIT It's A LIE you re perpetrating on the World and it cheapens you you re CHEATING the application of the King's statute regs to YOURSELF and your OBLIGATIONS to those who don't how would you like it if EVERYONE everyone did that to you just like you would stealing a purse or running a traffic signal thinking You re more important and the law doesn t apply like your first tasting of a environment that you think you can handle as EVERYONE is telling you to NOT I ve met MANY who think they can stop some day but they become addicted after all A little pinch here won t hurt when it s THEFT on EVERYONE And the line is fine but don't go near it since I have met enough who can't control themselves That all leads to an underground economy and more illegalities once that ball gets rolling Wanta go there For yourself and your fellow stranger Neighbour After all would you LIE to your parents when they know or could investigate your dealings like the back of their hand YOU D BE STUPID TO as they too were sent into the World like lambs amongst the wolves and had to grow to having YOU You were born in a hospital in Cda and had your care at least one time in your Cdn life taken care of there like your parents or would you disrespect them too your family s pedigree name where do you think that ALL comes from The NEED to avoid taxes thru GAAR sanctionable planning or straight out evasion is because you re driving your car too fast in effort to get There outside the norms of the rules If you were to take your foot off the gas and respect the rules you would could get there thru discipline restricted need more surely without causing mishap to yourself and thru the full measure of s 239 1 at least someone else damageless and feeling relieved you made it another day in a World where you have to drive for everyone else too And able to sleep at night In each case you read herein you have to ask yourelf WHY DID THEY DO THAT WERE THEY THAT SO DESPERATE FOR SOMEONE ELSE S MONEY ILLEGALLY OBTAINED thru AVOIDANCE PLANNING THAT THEY HAD TO CONNIVE THEMSELVES TO SUCH A LENGTH And that s the tragedy the NEED for more faster better BEYOND your means to obtain it legally That's my pulpit my religion it's secular and you can march straight into any court in this country with it and have a truly nationally minded LEARNED judge accept it and it came from respecting far smarter people than I made their careers on it treasuring the paths they made to follow Whose commitment BUILT everything around you appearing thru consenus all thosse who would be affected including as a footnote a spec you https www youtube com watch v JUNMD8EgV0s list RDJUNMD8EgV0s start radio 1 Kim is there something wrong with love and happiness Yes life can be

very hard for the weakest bringing out hardness in them that they didn t know they d be tested on But there s only ever one truth also In our lives of law order and good government https www youtube com watch v 32Fx20WAD0 list RD 32Fx20WAD0 start\_radio 1 With only all of it for you you poor poor gurl https www youtube com watch v kD1ruD7 2 I list RDOOmoRkLonRE index 10 of forbidden love forever there law libraries and tax https www youtube com watch v 7xvGX64Nvn4 https www youtube com watch v FmnDXRJ7btE list RDFmnDXRJ7btE start\_radio 1 https www youtube com watch v w9LkmS 6W0A list RDw9LkmS 6W0A start\_radio 1 Yes Miss Neufeld CA of 1987 imagine that You Kim

Restitution Lionel Smith, 2020-11-26 This title was first published in 2001 In the Western legal tradition the history of restitution for unjust enrichment reaches back to pre classical Roman law In common law the roots of unjust enrichment may be said to lie in the fourteenth century but its history as a subject of academic study is much shorter The law of restitution has become increasingly important in the courts of the common law world during the last decade This has generated a great deal of scholarly attention and there has been an explosion of literature as legal academics have addressed the theoretical foundations of the subject its structure and its underlying principles Trusts and Patrimonies Remus Valsan, 2015-06-17 Focusing on the private law of England Scotland France Quebec and the Netherlands this volume explores how the private law concepts of trust and patrimony interact in various jurisdictions with a view to advancing the understanding of the trust as a fundamental legal concept It comprises new and previously published papers written by distinguished comparative law scholars The authors investigate whether the common law trust could be understood as a civil law patrimony by appropriation and whether civil law and mixed traditions could create local versions of the common law trust using patrimony as the main conceptual building block Property Rights and Bijuralism Jan Jakob Bornheim, 2020-10-12 Using the Canadian experience as a model Jan Jakob Bornheim shows that the efficient interaction of common law and civil law can take place on both vertical and horizontal planes The 'New' Public Benefit Requirement Mary Synge, 2015-08-27 This book examines the public benefit requirement which provides that a charity s purposes must be for the public benefit This requirement was given statutory force by the Charities Act 2006 which also provided that public benefit is to be construed in accordance with existing case law and not presumed The author examines guidance published by the Charity Commission in 2008 and 2013 and measures its accuracy against principles extrapolated from case law with a focus on fee charging charities and independent schools in particular She also considers the implementation of the Charity Commission's public benefit assessments of independent schools during 2008 10 The book offers a comparative study of the law relating to public benefit in Scotland and presents an analysis of the decision of the Upper Tribunal Tax and Chancery in proceedings brought by the Independent Schools Council and Attorney General in 2011 It also considers subsequent reviews of the 2006 Act by Lord Hodgson and the Public Administration Select Committee and the Government's response to those reviews in September 2013 The fact that the law automatically bestows certain privileges on charities including tax exemptions means

that the charitable status of fee paying schools has proved particularly contentious and was described by Lord Campbell Savours as making an absolute nonsense of charity law Here the author asks whether the public benefit requirement as enacted and interpreted has succeeded in bringing any sense to our law of charity in recent years **Text, Commentary** and Cases on Trusts A. H. Oosterhoff, Eileen E. Gillese, 1998-01-01 Estates, Trusts & Pensions Journal ,2004 Investment Trusts and Investment Companies United States. Securities and Exchange Commission, 1946 **Implementing Estate Freezes** David Louis, 2006 **Drafting Wills in Ontario** Mary-Alice and Comment ,1917 Trusts and Modern Wealth Management Richard C. Nolan, Kelvin F. K. Low, Tang Hang Thompson, Robyn Solnik, 2003 Wu,2018-05-31 Trust law has grown and developed over recent years through the continued ingenuity of practitioners and the provision of innovative new trust laws by offshore jurisdictions The wealth managed through the medium of trust law has also changed in recent years as increasingly it has come from the newly rich of Asia This brings distinctive issues to the fore the role of settlors family members and trusted advisors in trust administration the position of trustees in relation to instructions coming from such persons and an increased desire for confidentiality in trust administration and the settlement of trust disputes This collection focuses on trusts which are deliberately created to manage wealth and the concomitant issues such trusts raise in other areas of law Essays from leading members of the judiciary practitioners and academics explore these developments and their implications for the users of trust law and for society in general The Worlds of the Trust Lionel Smith, 2013-08-22 This collection of essays explores the law of trusts as it is understood in civilian and mixed

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