

# FACELAW

ONLINE LEGAL DIRECTORY

34 PAGES

NO.29 | DECEMBER 2022



The Right Choice  
For All Your  
Legal Needs



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Treatment On Pre Construction  
Assignment Of Sales



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**Doctor Of Business Administration (DBA)**

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Facelaw has the technological ability to conduct various seminars for the community in order to increase awareness in the legal field. As well, Facelaw conducts private seminars for businesses to educate them in the different areas of law. This has the power to inspire businesses to tackle new projects and to advance their level of knowledge within the law. For these seminars, the speakers will be the direct members of Facelaw who are licensed professionals like that of lawyers, paralegals and immigration consultants.

Depending on the nature of discussion, the seminar may be led by one or more professionals.

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In today's technologically advanced world, social media has become the new phenomenon to connect the world on all levels. The world has technologically moved forward in a way that people no longer just rely on radio or TV to access their favorite program. Now more than ever, smartphones, tablets, laptops, computers, and any device that connects to the internet have the ability to provide us with the latest information on a given topic within seconds. Likewise, social media platforms, such as internet, TV and radio, are now instrumental for businesses to advertise their services to the public. This process is not only less costly than conventional methods of advertising such as radio or TV, but also provides an opportunity for businesses to maintain direct relationship with their audience.

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## How do I get a Divorce in Ontario?

### Divorce Steps

To legally end your marriage, you must apply to the Superior Court of Justice for a divorce by:

- Filling out the divorce application;
- Submitting the divorce application to the Court;
- Paying the required court fees;
- Serving the divorce Application and,
- Setting the matter down for a Divorce Hearing.

### Eligibility Criteria

If you want an Ontario court to officially end your marriage, you can apply for a divorce if you meet the eligibility criteria, including:

- You were legally married in Canada or in any other country;
- You intend to separate or have separated from your spouse, without any reasonable prospect of reconciliation; and,
- You and/or your spouse have lived in Ontario for at least the 12 months preceding your application

# How long does it take To get a divorce in Ontario?

## One Year Separation

A divorce will not be granted unless you have been separated from your spouse for at least one year. You can start the Divorce

Application process before the one year of separation is complete however for the judge to sign the divorce Order, the one year of separation must be completed.



## Uncontested Divorce vs. Contested Divorce

A Simple Divorce is also known as an Uncontested Divorce, which is when you and your ex-spouse agree on the terms of the divorce. A Contested Divorce, on the other hand, is one where the spouses disagree on some or all of the issues. Some of the most common disagreements in divorce

proceedings are over children decision-making responsibility, child and spousal support, and division of assets.

An Uncontested Divorce could take between 4 to 6 months. Whereas Contested Divorce may take months, if not years.



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## Financial Impact Of Raising A Child With Cerebral Palsy


In this blog post, I explain how the cost of care for children with Cerebral Palsy, which can appear deceptively manageable initially, starts to add up.

I survey programs that help cover some of these costs and highlight how some parents must fundraise to pay for what's not covered.

Finally, I suggest why launching a birth injury lawsuit, if you are eligible, can make an enormous difference to your life and your child's life.

When a parent first learns that their newborn or infant may have Cerebral Palsy, they usually focus on ensuring their loved one receives early interventions to assist in their growth, development, and pain management. In short, various therapies are the most significant initial expense.

As your child ages, the need for specialized equipment increases – and so do costs.

A photograph of a woman with dark hair hugging a young boy from behind. The boy is wearing a striped t-shirt and shorts, and has a joyful expression. The woman is wearing a dark blue t-shirt and a white beaded bracelet. The background is a bright, indoor setting with a white wall and a red carpet. A red diagonal graphic element is overlaid on the bottom right of the image.

In addition to special tax credits, there are government programs every parent of a child with cerebral palsy should know about.

While these programs will rarely provide all that you and your child need, they will help defray the cost of some of your expenses.

related supports and recreational activities to promote personal growth or development for the child. The amount an applicant receives is based on the type and amount of service your child needs, other community services available, and the kind of support they already receive. Many families tend to receive around \$3,000-\$4,000 per year.

The Assistance for Children with Severe Disabilities Program provides low to moderate - income families between \$25 to \$580 per month to help with disability - related costs. Funds are distributed based on income, family size, the severity of a child's disability, and extraordinary expenses related to the disability. The Ontario Assistive Devices Program covers 75% of most equipment and supplies. Usually, the supplier bills the program for its portion of the cost of the device and the applicant pays the remaining 25% at the time of purchase. In other cases, the program sends a series of payments throughout the year to cover the cost of supplies. The Ontario Special Services at Home program provides up to \$10,000 per year to caregivers of children with special needs to cover primary caregiver relief and

The Ontario Medically Fragile Technology Dependent Children program provides funds (up to \$3,973 per child for the 2022-23 fiscal year) to spend on respite care for caregivers of a medically fragile child and/or who depends on a technological device and requires round-the-clock care.

Finally, Home and Community Care Support Services, previously known as Local Health Integration Networks (LHINs), provide a certain number of hours for nursing care or personal support workers based on eligibility criteria. If you've ever had a question about what caused your child's CP, it's worth reaching out to a lawyer.

A child who acquired cerebral palsy through a medical provider's negligent breach in the standard of care may be eligible to file a claim for compensation and damages. A medical malpractice lawsuit is not about vengeance but determining if your child deserves compensation for what happened to them.



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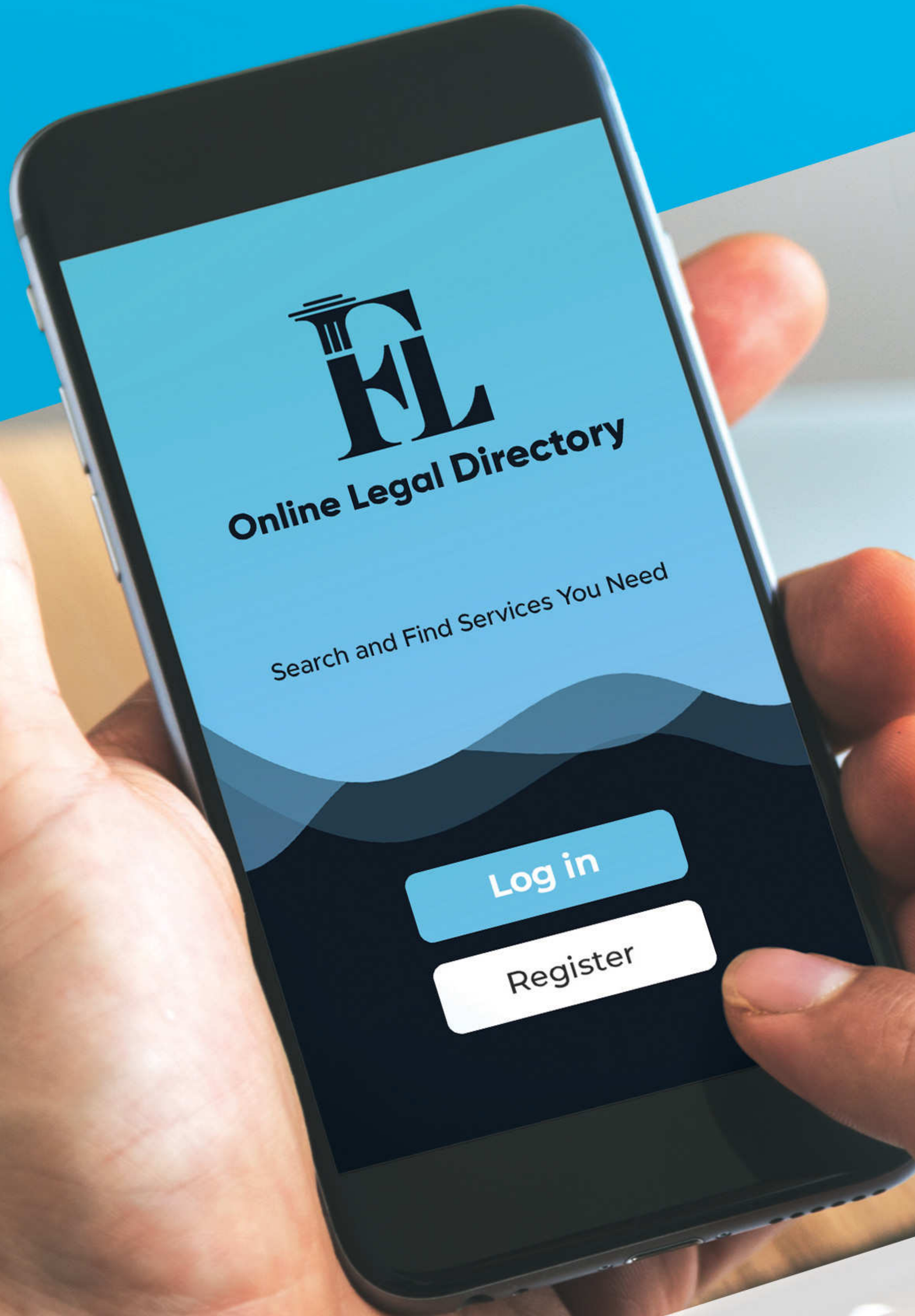


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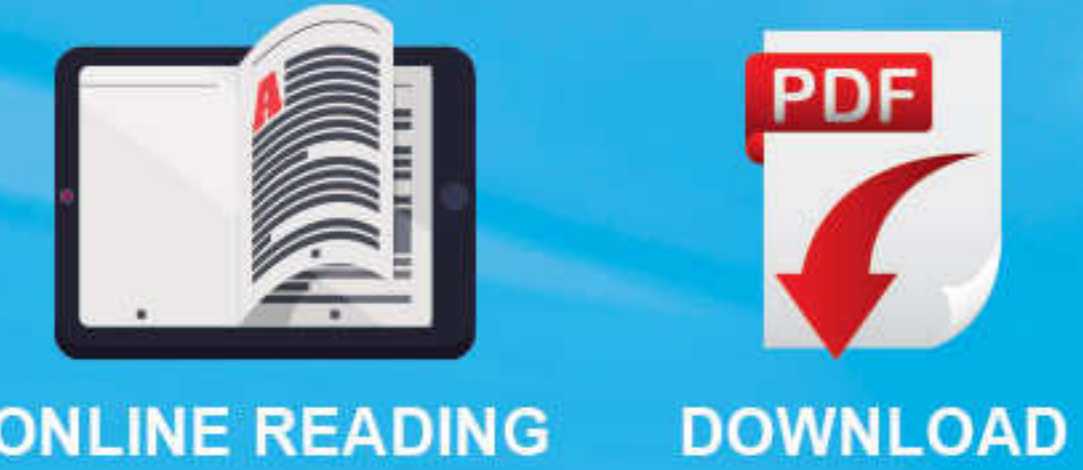
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## The New Proposed HST Treatment On Pre - Construction Assignment Of Sales

On June 23, 2022, Canada's Bill C-19, Budget Implementation Act, 2022, No. 1, received Royal Assent and became enacted.

One of the provisions in the 2022 Federal Budget includes an amendment to Part IX of the Excise Tax Act (Canada) which now makes all assignment sales in respect of a newly constructed or substantially renovated single unit residential complex or residential condominium unit taxable and subject to GST/HST.

In other words, now all assignment agreements entered into after May 6, 2022, will be subject to the 13% HST in Ontario.

Previously, there were different tax treatments for assignment sales based on the assignor's intended usage of the subject property, if you were an investor versus an end - user intending to purchase the property as a primary place of residence.

At the outset, it is appropriate to explain what an assignment of sale actually is. An assignment sale is a category of real estate transaction that focuses on pre - construction properties.

The original purchaser (the assignor) enters into an agreement of purchase and sale for a pre - construction property with a builder (the vendor), the assignor then transfers to another purchaser (the assignee) the original buyers' rights and obligations pursuant to the pre - construction agreement that they have entered into with the builder.

The assignee will typically pay the assignor an "assignment fee" and repay the deposit funds paid by the assignor to the developer under the terms of the assignment agreement for the right to assume the assignor's rights and obligations under the original pre - construction purchase agreement.

Subsequently, the assignee in an assignment sale steps into the shoes of the original purchaser and closes the transaction with the builder / vendor directly.

It is important to note that assignment agreements entered into prior to May 7, 2022, will not be subject to the new taxation rules.

Assignment agreements entered into prior to May 7, 2022, may be either subject to, or exempt from the application of the GST/HST depending on the assignor's circumstances and intentions when purchasing the real property.

An assignment sale made by an individual is generally taxable if the assignor had originally entered into the pre - construction agreement of purchase and sale with the builder for the primary purpose of investment, in other words, selling their interest in the property for a profit.

However, if the individual had originally entered into the pre - construction agreement for another primary purpose (for example, to occupy the property as a primary place of residence for the individual), the assignment sale is generally exempt from the application of GST/HST.

However, with the passing of the 2022 budget, every individual assignor of residential real estate pursuant to an assignment agreement entered into on or after May 7, 2022, would have to collect GST/HST on their assignment and remit same to the Canada Revenue Agency in accordance with the provisions of section 192.1 of the Excise Tax Act (Canada) which reads as follows:





# New housing Assignment Of Agreement

192.1 If a taxable supply by way of sale of a single unit residential complex (as defined in subsection 254(1)) or of a residential condominium unit is made in Canada under an agreement of purchase and sale (in this section referred to as the “purchase agreement”) entered into with a builder of the single unit residential complex or of the residential condominium unit and if another supply by way of assignment of the purchase agreement is made by a person (other than the builder) under another agreement, then the following rules apply for the purposes of this Part:

- (a) the other supply is deemed to be a taxable supply, by way of sale, of real property that is an interest in the single unit residential complex or residential condominium unit; and
- (b) the consideration for the other supply is deemed to be equal to the amount determined by the formula

## A – B

Where

**A** is the consideration for the other supply as otherwise determined for the purposes of this Part, and

**B** is

- (i) if the other agreement indicates in writing that a part of the consideration for the other supply is attributable to the reimbursement of a deposit paid under the purchase agreement, the part of the consideration for the other supply, as otherwise determined for the purposes of this Part, that is solely attributable to the reimbursement of the deposit paid under the purchase agreement, and

- (ii) in any other case, zero.

For assignment agreements entered into on or after May 7, 2022, the GST/HST will only apply to the “assignment fee” or profit portion of the assignment price and not the total assignment sale price set out in the assignment agreement, which often will include the repayment of any deposit previously paid by the assignor to the builder.

The repayment by the assignee to the assignor of the deposit funds previously paid by the assignor to the builder are not subject to GST/HST.

As an example, let’s look at the following scenario involving a condominium Unit: Alireza entered into the pre construction agreement with a builder in Ontario for a residential condominium unit with a purchase price of \$500,000.00 and paid a \$50,00.00 deposit to the builder under the terms of the agreement.

Alireza intended to eventually live in the unit, however, after four months, Alireza decides to buy a house instead of a condominium.

Therefore, he assigns the pre-construction agreement to Mina for an assignment sale price of \$600,000.00 and makes a \$100,00.00 profit. Based on current tax law, Alireza is liable to pay HST in the amount of \$6,500.00 on the profit portion of the assignment.

In this example, Alireza's profits from the assignment are calculated as follows:

Assignment Sale Price – Original Sale Price – Deposits Paid to Builder = Alireza's Profit  
 $\$600,000.00 - \$500,000.00 - \$50,000.00 = \$50,000.00 \times 13\%$   
 $= \$6,500.00$  HST payable



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# Dr. Naser Abedi



The Law Office of Dr. Naser Abedi was established in 2001 as a law firm operating from the Greater Toronto Area, Ontario, Canada and primarily practicing Family Law, Immigration Law, Business Law, and Wills and Power of Attorney. Our firm maintains many affiliates in other key areas of law, as well.

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## “ New Changes to Canada Express Entry under the Bill C-19

### Legislation background:

The bill is part of the Liberal's budget as a house government bill type to implement certain provisions of the budget tabled in Parliament under the short title of “**Budget Implementation Act, 2022, No. 1**” which was sponsored by Deputy Prime Minister and Minister of Finance.

The bill received royal assent on June 23, 2022, and generally, once a bill has been granted royal assent in Canada, it becomes law and comes into force on that day, unless the act provides otherwise.

The bill provides significant changes to the Express Entry system. Below is the summary of changes proposed in the Express Entry System

On June 14, 2022, IRCC Minister Sean Fraser said that “**There are new flexibilities proposed to the Express Entry system that will allow the Minister of Immigration – me today, but whoever my successor may be – certain flexibilities in targeting people who are going to a particular region, filling a particular need in the labour force or meeting certain criteria.**”

“

## What are the Amendments?

- “ Amending section 10.3(1)(h) to 10.3(1)(j) of the Immigration and Refugee Protection Act (IRPA) to add a new ministerial instruction that further adds to the criteria of rounds of invitations;
- “ Adding new section 10.3(1)(h.2) which would define the categories for ranking purposes and also specify the eligibility criteria for those categories. Furthermore, another section 10.3(j.1) should be added which should govern that ITA (invitation to apply) must specify under which category invited applicant should apply if they qualify under one or more categories;
- “ Adding a new section 10.3(1.1) in IRPA which will direct the IRCC minister to provide economic justification for the categories created.

“

## What is the Objective?

With Standardizing 6 months processing times, bigger draws with invitations to apply, targeted grouping - based draws even with less CRS scores, and adding NOC type C by implementing a new NOC system (TEER) the government of Canada will make it easier and more streamlined for skilled workers to immigrate to Canada.



“

## What are the Changes?

- “ Standardizing the processing time of 6 months for Express Entry
- “ Enhancing the draw sizes of Express Entry for all programs
- “ Adding targeted draws in terms of the candidates' Training, Education, Experience and Responsibilities
- “ Introducing TEER, a replacement for the NOC system based on Training, Education, Experience and Responsibilities
- “ Adding 16 occupations[1] to TEER 3 that were originally under NOC C to become eligible for Express Entry
- “ Shifting 12 occupations[2] from NOC C (TEER 4) to NOC D (TEER 5) level whereas it will most probably affect PNP programs such as Atlantic Immigration Program

“

## Sixteen Occupations Are:

- “ Payroll Administrators
- “ Dental Assistants and dental laboratory assistants
- “ Nurse aides, orderlies and patient service associates
- “ Pharmacy technical assistants and pharmacy assistants
- “ Elementary and secondary school teacher assistants
- “ Sheriffs and bailiffs
- “ Correctional service officers
- “ By - lay enforcement and other regulatory officers
- “ Estheticians, electrologists and related occupations
- “ Residential and commercial installers and servicers
- “ Pest controllers and fumigators
- “ Other repairers and servicers
- “ Transport truck drivers
- “ Bus drivers, subway operators and other transit operators
- “ Heavy equipment operators
- “ Aircraft assemblers and aircraft assembly inspectors



## “ Twelve Occupations Are:

- “ Pet groomers and animal care workers
- “ Other support occupations in personal services
- “ Longshore workers
- “ Material handlers
- “ Taxi and limousine drivers and chauffeurs
- “ Delivery service drivers and door - to - door distributors
- “ Boat and cable ferry operators and related occupations
- “ Livestock labourers
- “ Nursery and greenhouse labourers
- “ Trappers and hunters
- “ Food and beverage servers
- “ Labourers in textile processing and cutting



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