



eNews – October 16, 2020
STEP Canada Tax Technical Committee

**RE: CRA Releases Clarification of Prior Interpretation on
“Excluded Shares”**

The STEP Canada Tax Technical Committee is pleased to provide members with an article discussing two recent CRA TOSI technical interpretations dated January 10, 2020 and April 8, 2020.

Please follow this [link](#) to view the article.

An updated STEP Canada TOSI Guide, reflecting these new interpretations will be available to members on step.ca within days.

Our thanks to author Kevin Wark, LLB, CLU, TEP.

Best Regards,
STEP Canada
45 Sheppard Avenue East, Suite 510
Toronto, ON M2N 5W9

416-491-4949 ext. 221 | 1-877-991-4949 (toll-free)
memberservices@step.ca | www.step.ca

About STEP: The Society of Trust and Estate Practitioners is the leading international organization for trust and estates professionals. Headquartered in London, England, it has more than 22,000 members worldwide in 95 countries.

STEP Canada, founded in 1998, has over 3,000 members with branches in the following cities and regions: Atlantic, Montreal, Ottawa, Toronto, Winnipeg, Calgary, Edmonton, Vancouver and chapters in Okanagan Valley, Saskatchewan, and Southwestern Ontario. STEP is a multi-disciplinary organization with the most experienced and senior practitioners in the field, including: lawyers, accountants, financial planners, insurance advisors and trust professionals. They provide domestic and international advice on trust and estates, including planning, administration and related taxes.

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Toronto, ON M2N 5W9
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