



eNews – November 3, 2025
STEP Canada Tax Technical Committee

**RE: Requesting a Technical Amendment to the Definition of
“Testamentary Trust” in Subsection 108(1) of the ITA**

The Society of Trust and Estate Practitioners (Canada) sent a submission to the Department of Finance on November 3rd, 2025, to respectfully request a technical amendment to the definition of “testamentary trust” in subsection 108(1) of the Income Tax Act (Canada).

Many thanks to the members of the committee, Kenneth Keung (Chair), Sébastien Desmarais (Deputy Chair), and members of the STEP Canada Tax Technical Committee for their thoughtful review and contributions.

The STEP Canada Tax Technical Committee is pleased to share this submission with its members [here](#) and in the "Resources" Section in your MY STEP profile on [step.ca](#).

Tax Technical Committee
STEP Canada

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 over 100 countries.

STEP Canada, founded in 1998, has nearly 4,000 members with branches in the following cities and regions: Atlantic, Montreal, Ottawa, Toronto, Winnipeg, Saskatchewan, Calgary, Edmonton, and Vancouver, with chapters in Okanagan Valley, and Southwestern Ontario. STEP is a multidisciplinary 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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