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**1. Manitoba's Budget 2007**

The Budget Address of April 4, 2007 announced several taxation changes that will affect small businesses in Manitoba. Included in the changes, effective April 4, 2007, crafters, hobbyists and other non-commercial home-based enterprises with gross annual sales not greater than \$10,000.00 will not be required to register and collect retail sales tax. Home-based businesses that qualify will be allowed to pay sales tax on their purchases and not collect sales tax on the selling price of their goods and services. This will have the effect of reducing tax administration costs for small businesses. The Budget also reduces the small business tax rate, which is currently at 3%, to 2% on January 1, 2008, and to 1% on January 1, 2009. According to the Budget, the tax cuts introduced will benefit 80 per cent of Manitoba businesses. For a detailed description of all tax changes comprising the budget, see the following link:

<http://www.gov.mb.ca/finance/taxation/bulletins/currentbudgetchanges.pdf>.

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**2. Unlimited Liability Companies: N.S.**

Proposed amendments to Nova Scotia's [Companies Act](#) have recently been released. Under the current Act, corporations wishing to continue in Nova Scotia as an Unlimited Liability Company (ULC) must first continue as ordinary limited companies and then be converted by amalgamation or arrangement. However, the proposed changes would allow continuance directly as a ULC. [Bill 192](#) (the amending legislation) received First Reading on April 12. For more information on ULCs, see [The Benefits of Using an Unlimited Liability Company](#) by Leonard Glass.

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**3. Resources & Articles**

Following are links to a number of articles that will be of interest to business lawyers:

- [Analysis: Preliminary issues to consider in negotiated mergers and acquisitions](#)
  - [E-discovery wars](#)
  - [Changes to the Law Regarding the Collection of Personal Information in Manitoba](#)
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**4. Upcoming CLE Opportunities**

Be sure to take note of the following upcoming professional development opportunities:

- The CBA's *2007 Tax Law for Lawyers* conference has been developed to assist junior tax specialist and non-specialists in the practical applications of Canadian tax law. The 6-day program takes place in Niagara on the Lake, Ontario May 27-June 1. For further details, see

the [CBA's website](#).

- The *CAIRP Insolvency and Restructuring Forum* May 2007 will take place in Winnipeg on Monday, May 7, 2007 at the Convention Centre. Local presenters include Senior Master Rick Lee, Doug Ward, Bruce Taylor, and Art Stacey. For further details, see the [CAIRP website](#).

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