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**1. Costs Against Executrix: Q.B.**

In [Baxted et al v. Warkentin et al](#), 2007 MBQB 160 (CanLII), the court ordered costs against the executrix personally on a party and party basis. The court found that the executrix had:

...decided to substitute her judgment for that of the testator's for her own benefit and to the detriment of the others. In doing so, she has failed to act reasonably and with an even hand in carrying out the terms of the will, and it is largely due to such conduct that distrust and disagreement arose occasioning even further delays.

The complete set of facts as found by the court and which ultimately resulted in this costs order are set out in the earlier decision of the same name found at [2006 MBQB 214 \(CanLII\)](#).

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**2. Tax Trap: Non-Resident Vendors**

When acting on a sale of land for vendors who live or are moving out of Canada, don't forget the requirement under [s. 116\(3\)](#) of the *Income Tax Act* that non-resident vendors notify CRA of a disposition of taxable Canadian property - even if there's no tax payable - by filing the required [Form T2062](#) within ten days of the date of disposition. The penalties for late or non-compliance become onerous very quickly: failure to file makes each non-resident vendor liable to a penalty of \$25.00 per day, to a maximum of \$2,500.00, plus interest. For more information on the requirements under this provision of the Act, see [IC72-17R5](#).

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**3. Elder Law Conference**

The Canadian Centre for Elder Law Studies is presenting [Moving Forward, Moving Beyond](#), a conference on elder law on November 8-10, 2007 in Vancouver, British Columbia.

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**4. Defining "Irish"**

The P.E.I. Supreme Court (Trial Division) in [Estate of Owen Connolly](#), 2006 PESCTD 46 considered an application for advice and direction on a trust created in 1888, following the death of the grantor in 1877. The question before the court was the meaning of the clause "...who are Irish or the sons of Irish fathers...." Not only are the facts of the case interesting, but it contains a well-written summary of the rules of interpretation and construction of wills.

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## 5. Avoiding GST Errors

[How Not to Get Sued over the GST](#) is a must-read article for every real estate practitioner that appeared in the Summer 2007 issue of [LawPRO magazine](#). Author David Sherman includes a number of helpful tips and resources that will help you to avoid making costly mistakes.

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