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1. GST Transitional Rules

The cut in GST from 6% to 5% takes effect on January 1, 2008. The general transitional rule provides that the 5% rate applies where the tax becomes payable on or after January 1, 2008 and the 6% rate applies where the tax becomes payable before January 1, 2008. There are of course exceptions to the general rule. For more information, visit the [CRA website](#) and in particular, [GST/HST Notice No. 226](#). For a summary of the transitional rules, take a look at the article [Get Ready for Another GST Rate Cut - Managing the Transition](#) in KPMG's Tax News Flash-Canada, No. 2007-30.

2. Enhancements to Protections for Persons in Care

The Province, on November 30, 2007 introduced [Bill 9](#), *The Protection for Persons in Care Amendment Act*. The proposed amendments to [The Protection for Persons in Care Act](#), C.C.S.M. c.P144 would strengthen the protections provided under the Act to those who report abuse or provide information in respect of reported abuse.

3. Solicitor's Lien Over a Will

The Ontario Superior Court of Justice, in [Szabo Estate v. Adelson](#), 2007 CanLII 4588, considered whether a solicitor, discharged by the trustee of an estate, had a right to assert a solicitor's lien over the documents in his file, which included the original will. The court found that:

...as a matter of principle I have difficulty differentiating a will from any other document that a solicitor might possess as a result of a retainer. No doubt a will is an important document, but so too are many other documents over which a solicitor may exercise a lien. The utility and efficacy of a lien rests in the fact that a solicitor may withhold important documents needed by a client. In my view, an original will stands in no different position than any other document in the possession of a solicitor, and a solicitor may assert a lien over it for unpaid fees.

4. Real Estate War Stories

The upcoming Law Society CLE program, [Real Estate War Stories: How to Avoid the Land Mines](#) will provide practical and timely tips on how to address the issues that most trouble real estate

practitioners. This half-day program takes place on January 9, 2008 and includes presenters Barry Effler and David Golub. Contact [Legal Studies](#) to register or print and submit the registration form from our [website](#).

5. Suspicious & Disappointed Beneficiaries

Suspicious/Disappointed Beneficiaries is a CLE scheduled for the Manitoba Bar Association's upcoming [Mid-Winter Conference](#) on January 25, 2008. Presenters The Honourable Madam Justice Suche, Ted Crane, Cynthia Hiebert Simkin and Marvin Giesbrecht will focus their panel discussion on the remedies available when there are allegations of undue influence or improper administration of an estate. For complete program details and registration information, check the [Manitoba Bar Association's website](#).

6. Resources on Charities

Extensive resources, including presentations and papers on issues for charities and non-profits can be found at www.charitylaw.ca and a broader range of topics, including corporate law, taxation and anti-terrorism law are considered at the parent website: www.carters.ca.

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