

The New *All Families Are Equal Act*

A focus on the changes to the *Succession Law Reform Act*

Presented by: Pamela Liang
March 1, 2017



Background

Focus on succession rights of posthumously conceived children

- *Assisted Human Reproduction Act* (“AHRA”) enacted by the federal government in 2004
- Legal parentage and succession are governed by provincial law
- Provincial legislation needed to address the succession rights of children conceived posthumously and the legal parentage of children born through assisted reproduction technologies that accords with the requirements of *AHRA*

Background

Bill 137, Cy and Ruby's Act (Parental Recognition), 2015

- Private member's bill introduced in an effort to recognize same sex couples and the increasing use of assisted reproduction
- Change to the definition of "Issue" proposed for:
 - *Children's Law Reform Act ("CLRA")*
 - *Vital Statistics Act*
 - *Change of Name Act*
- Parallel amendments not proposed for the *Succession Law Reform Act ("SLRA")*

Background

Bill 28, All Families Are Equal Act (Parentage and Related Registrations Statute Law Amendment), 2016

- September 29, 2016 – Ontario introduced Bill 28
 - included proposed amendments to the *SLRA* and other various statutes to reflect the new rules of parentage
- November 29, 2016 – Passed third reading in the legislature
- December 5, 2016 – received Royal Assent
- January 1, 2017 – in force

Changes

Amendments to *CLRA* and other Acts

- The term “parent” replaces the terms “mother” and “father”
- Eliminates the assumption that a child has no more than two parents
- Removes all references to persons being “natural parents” of a child and to persons being related “by blood”

Changes

Amendments to *CLRA* and other Acts

- Allows up to four people to enter a “pre-conception parentage agreement” (PCPA) to be recognized as a child’s parents
- Allows up to four “intended parents” to enter a “surrogacy agreement” with a surrogate, who agrees to relinquish entitlement to parentage after the child is seven days old

Definition of “child” and “issue”

Amendments to the *Succession Law Reform Act* (“SLRA”)

- Now includes a child conceived and born alive after the parent’s death, upon meeting certain conditions set out in section 1.1(1) of the *SLRA*

Definition of “child” and “issue”

SLRA s. 1.1(1) Posthumous conception conditions

The following conditions respecting a child conceived and born alive after a person’s death apply for the purposes of this Act:

1. The person who, at the time of the death of the deceased person, was his or her spouse, must give written notice to the Estate Registrar for Ontario that the person may use reproductive material or an embryo to attempt to conceive, through assisted reproduction and with or without a surrogate, a child in relation to which the deceased person intended to be a parent.

Definition of “child” and “issue”

SLRA s. 1.1(1) Posthumous conception conditions

2. The notice under paragraph 1 must be in the form provided by the Ministry of the Attorney General and given no later than six months after the deceased person's death.
3. The posthumously-conceived child must be born no later than the third anniversary of the deceased person's death, or such later time as may be specified by the Superior Court of Justice under subsection (3).
4. A court has made a declaration under section 12 of the *Children's Law Reform Act* establishing the deceased person's parentage of the posthumously-conceived child.

Declaration of Parentage

Children's Law Reform Act

Section 12:

12. (1) A person who, at the time of a deceased person's death, was his or her spouse, may apply to the court for a declaration that the deceased person is a parent of a child conceived after his or her death through assisted reproduction. 2016, c. 23, s. 1 (1).

Declaration of Parentage

Children's Law Reform Act

12.(3) The court may grant the declaration if the following conditions are met:

1. The deceased person consented in writing to be, together with the applicant, the parents of a child conceived posthumously through assisted reproduction, and did not withdraw the consent before his or her death.
2. If the child was born to a surrogate, the applicant is a parent of the child under section 10, and there is no other parent of the child. 2016, c. 23, s. 1 (1).

Intestate Succession

Succession Law Reform Act

Section 47:

47.(10) For the purposes of this section, descendants and relatives of the deceased conceived and born alive after the death of the deceased shall inherit as if they had been born in the lifetime of the deceased and had survived him or her, if the conditions in subsection 1.1 (1) are met. 2016, c. 23, s. 71 (7).

47.(11) The right of a descendant or relative to whom subsection (10) applies to inherit begins on the day he or she is born. 2016, c. 23, s. 71 (7).

Intestate Succession

Succession Law Reform Act

Section 57:

57.(2) For the purposes of clause (c) of the definition of “dependant” in subsection (1), where the conditions in subsection 1.1 (1) are met in relation to a child conceived and born alive after the death of the deceased, the deceased is deemed to have been, immediately before his or her death, under a legal obligation to provide support to the child. 2016, c. 23, s. 71 (9).

Intestate Succession

Succession Law Reform Act

Section 59:

59.(2) An application may be made under subsection (1) by a surviving spouse who gives notice under paragraph 1 of subsection 1.1 (1) on behalf of a child of the deceased that is referred to in the notice and is not yet conceived, if the application is made no later than six months after the death of the deceased. 2016, c. 23, s. 71 (10).

Questions Post–Bill 28

Estate planning

- Form of consent for the use of reproductive material
 - Clarification needed with respect to form
 - Written consent
 - Other requirements?
- Form of withdrawal does not have same requirements
 - Increased uncertainty if written consent not required
 - What constitutes withdrawal by action?

Questions Post–Bill 28

Estate administration

- Notice of intention to use reproductive material must be provided to the Estate Registrar
 - In contrast, appointed estate representative(s) and the beneficiaries are not required to be notified
 - Will Estate Registrar have an obligation to notify applicants for a Certificate of Appointment of Estate Trustee with or without a Will?
 - Responsibility of estate trustees to inquire?
 - Rights of posthumously conceived children to deceased's assets that pass outside of the estate?

Questions Post–Bill 28

Estate administration

- Limitation period for posthumous births
 - Court may extend beyond the 3-year period, on a case by case basis
 - Administration of an estate may need to be extended to account for such potential beneficiaries



Questions?

Contact Us

Pamela Liang



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Guest Speakers – Waddington's

The Mythical and the Marvelous: Tips on Buying, Valuing and Selling Blue-chip Canadian Art

Presented by: Linda Rodeck, Canadian Fine Art Specialist
and Bill Kime, Decorative Art Specialist
March 1, 2017



The Mythical and the Marvelous: Tips on Buying, Valuing and Selling Blue-Chip Canadian Art

Linda G. Rodeck

Senior Specialist

Vice President of Fine Art



Just who is this so-called expert anyway?



Canadian art specialist, Linda Rodeck, is Vice President, Waddington's Fine Art, and directs the Canadian Art department's seasonal Live Catalogue Auctions and twice-yearly Select Online Auctions. Ms Rodeck's 25+ year career highlights include Managing Director of Sotheby's Canada, senior positions with Joyner Fine Art and Joyner Waddington's, as well as managing her own private art consultancy.

Ms Rodeck believes deeply in community engagement and the unique role that art plays in enhancing our lives and clarifying our understanding of the world in which we live. She has served on the boards of Bloorview Kids Rehab (now Holland Bloorview), a major Ontario art gallery, the Niagara-on-the-Lake Historical Society & Museum, and currently serves on the board of an independent school in the Eastern Townships of Quebec. As a champion of Canadian art and Canadian history, she has raised funds and chaired dinners and galas in support of various institutions.



World's Most Expensive Painting \$250 million in 2011



Paul Cézanne, *The Card Players*

Value Characteristics

- Reputation of the maker/artist
- Medium
- Size
- Period
- Quality
- Condition
- Provenance
- Exhibition History
- Extras (the cherry on top)

Annual stats at Waddington's

12,000 lots
70 sales

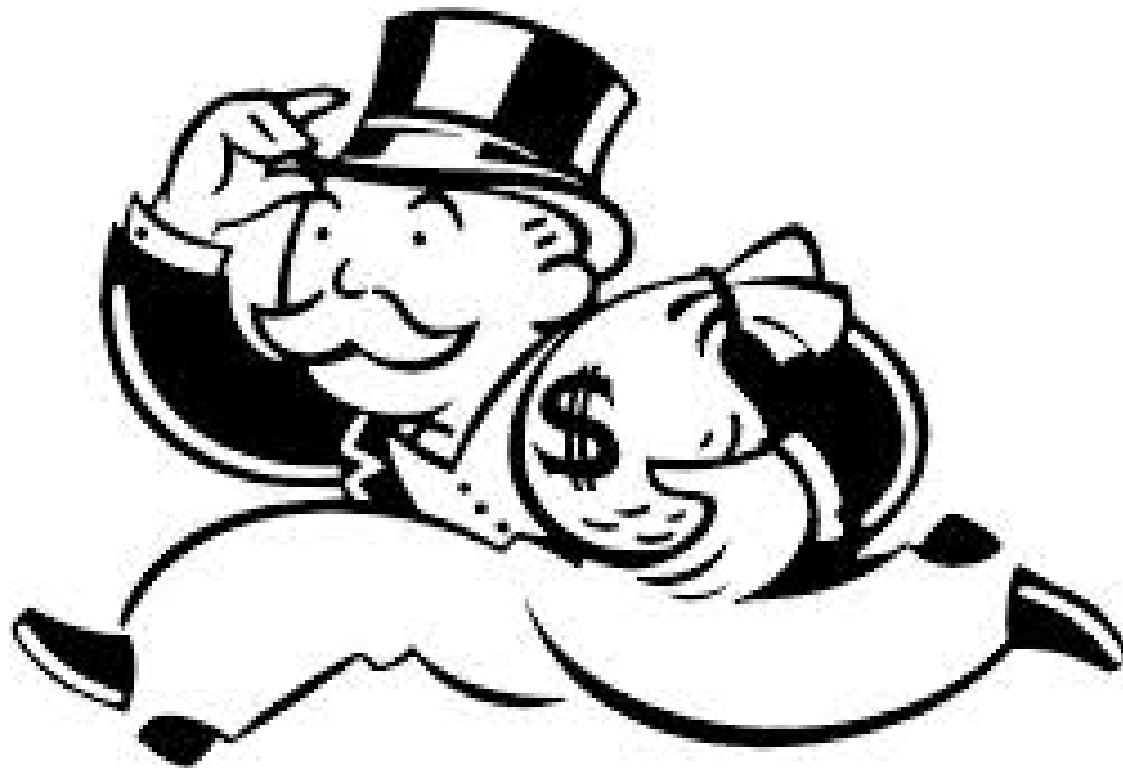


great m



and value

You have to have been wealthy to collect



The Vogel Collection

Friendships with notable artists [[edit](#)]

The Vogels bought art from and became close friends with influential New York artists of the second half of the 20th century including Sol LeWitt, Richard Tuttle, and many of the artists listed below.^[10]

List of recipient museums [[edit](#)]

The recipient museums of the Vogel Collection's Fifty Works for Fifty States program are:

- | | | | | |
|--|---|--|---|--|
| <ul style="list-style-type: none">Alabama – Birmingham Museum of ArtAlaska – University of Alaska Museum of the NorthArizona – Phoenix Art MuseumArkansas – Arkansas Arts CenterCalifornia – Museum of Contemporary Art, Los AngelesColorado – Colorado Springs Fine Arts CenterConnecticut – Yale University Art GalleryDelaware – Delaware Art MuseumFlorida – Miami Art MuseumGeorgia – High Museum of Art | <ul style="list-style-type: none">Hawaii – Honolulu Museum of ArtIdaho – Boise Art MuseumIllinois – University Museum, Southern Illinois UniversityIndiana – Indianapolis Museum of ArtIowa – Museum of Art Cedar RapidsKansas – Spencer Museum of ArtKentucky – Speed Art MuseumLouisiana – New Orleans Museum of ArtMaine – Portland Museum of ArtMaryland – <i>Academy Art Museum</i> | <ul style="list-style-type: none">Massachusetts – Harvard Art MuseumsMichigan – University of Michigan Museum of ArtMinnesota – Weisman Art MuseumMississippi – Mississippi Museum of ArtMissouri – Daum Museum of Contemporary ArtMontana – Yellowstone Art MuseumNebraska – Joslyn Art MuseumNevada – <i>Donna Beam Fine Art Gallery</i>New Hampshire – Hood Museum of ArtNew Jersey – Montclair Art Museum | <ul style="list-style-type: none">New Mexico – New Mexico Museum of ArtNew York – Albright-Knox Art GalleryNorth Carolina – Weatherspoon Art MuseumNorth Dakota – Plains Art MuseumOhio – Akron Art MuseumOklahoma – Oklahoma City Museum of ArtOregon – Portland Art MuseumPennsylvania – Pennsylvania Academy of the Fine ArtsRhode Island – Rhode Island School of Design MuseumSouth Carolina – Columbia Museum of Art | <ul style="list-style-type: none">South Dakota – <i>South Dakota Art Museum</i>Tennessee – Memphis Brooks Museum of ArtTexas – Blanton Museum of ArtUtah – Nora Eccles Harrison Museum of ArtVermont – Robert Hull Fleming MuseumVirginia – Virginia Museum of Fine ArtsWashington – Seattle Art MuseumWest Virginia – Huntington Museum of ArtWisconsin – Milwaukee Art MuseumWyoming – University of Wyoming Art Museum |
|--|---|--|---|--|

List of artists [[edit](#)]

The artists included in the Vogels' gifts are:

- | | | | |
|---|--|---|--|
| <ul style="list-style-type: none">Gregory AmenoffEric AmouyalWilliam AnastasiJoe AndoeCarl AndreStephen AntonakosRichard AnuszkiewiczNancy ArlenAnne ArnoldRichard ArtschwagerJo BaerCarel BalthWill BarnetRobert BarryZigi Ben-HaimLynda BenglisJoseph BeuysJames BishopRonald BladenDike BlairWilliam (Bill) BollingerGary BowerLisa BradleyRichmond BurtonAndré CadéLoren CalawayPeter CampusMcWillie ChambersAnn ChernowChryssaMichael Clark (Clark Fox)John Clem ClarkeCharles CloughKathleen CookePeggy CyphersGene DavisClaudia de MonteStuart DiamondLois DoddKoki DoktoriRackstraw DownesRobert DuranBenni EfratWilliam Fares | <ul style="list-style-type: none">R.M. FischerJoel FisherRichard FranciscoAdam FussCharles GainesPinchas Cohen GanDixie Friend GayJon GibsonDavid GilhoolyMichael GoldbergRonald GorchovSidney GordinDan GrahamDenise GreenRodney Alan GreenblattPeter HalleyWilliam L. HaneyDon HazlittJene HighsteinStewart HitchJim HodgesTom HollandJohn HultbergRalph HumphreyBryan HuntDavid HunterPeter HutchinsonWill InsleyPatrick Ireland aka Brian O'DohertyRalph IwamotoNeil JenneyBill JensenMartin JohnsonJoan JonasTobi KahnStephen KaltenbachSteven KarrSteve KeisterAlain KirliMark KostabiMoshe KupfermanCheryl LaemmleRonnie LandfieldMichael Lash | <ul style="list-style-type: none">John LathamMichael LathropWendy LehmanAnnette LemieuxJill LevineSol LeWittRoy LichtensteinRobert Lawrance LobeMichael LuceroRobert MangoldSylvia Plimack MangoldAndy MannAntoni MiraldaWilliam MorehouseKyle MorrisVik MunizTakashi MurakamiCatherine E. MurphyElizabeth MurrayForrest MyersGiuseppe NapoliJoseph NechvatalRichard NonasDavid NovrosNam June PaikRaymond ParkerBetty ParsonsHenry C. PearsonJoel PerimanRichard PettiboneLil PicardLarry PoonsKatherine PorterLucio PozziDavid RabinowitchDavid ReedEdda RenoufEdward RenoufJudy RifkaRodney RippsAlexis RockmanStephen RosenthalChristy RuppDavid Salle | <ul style="list-style-type: none">John SaltAlan SaretDavid SawinF. (Frank) L. SchröderHans Jürgen [H.A.] SchultPeter SchuyffBarbara SchwartzJoel ShapiroJudith SheaCindy ShermanAlan ShieldsYinka ShonibareJames SienaLorna SimpsonTony SmithKeith SonnierRichard StankiewiczRobert StanleyPat SteirGary StephanMichelle StuartDonald SultanLori TaschlerHap TiveyJohn TorreanoDaryl TrivieriRichard TuttleLynn UmlaufLeo ValledorRichard Van BurenRuth VollmerUrsula von RydingsvardRobert Marshall WattsLawrence WeinerBettina WernerJoseph WhiteThornton WillisTerry WintersTod WizonMartin WongBetty WoodmanMario YrissaryLarry ZoxJoe Zucker |
|---|--|---|--|

Art ALWAYS goes up in value



Tastes Change





JOYNER
FINE ART INC.
Auctioneers & Appraisers

MAY 16th & 17th, 1989

CANADIAN ART

Canadian Art Auction May 16th & 17th, 1989

Lot 64

\$100,000-125,000

Hammer Price: \$96,800



Canadian Art Auction November 23rd, 2015

Lot 52

\$60,000-80,000

No bids

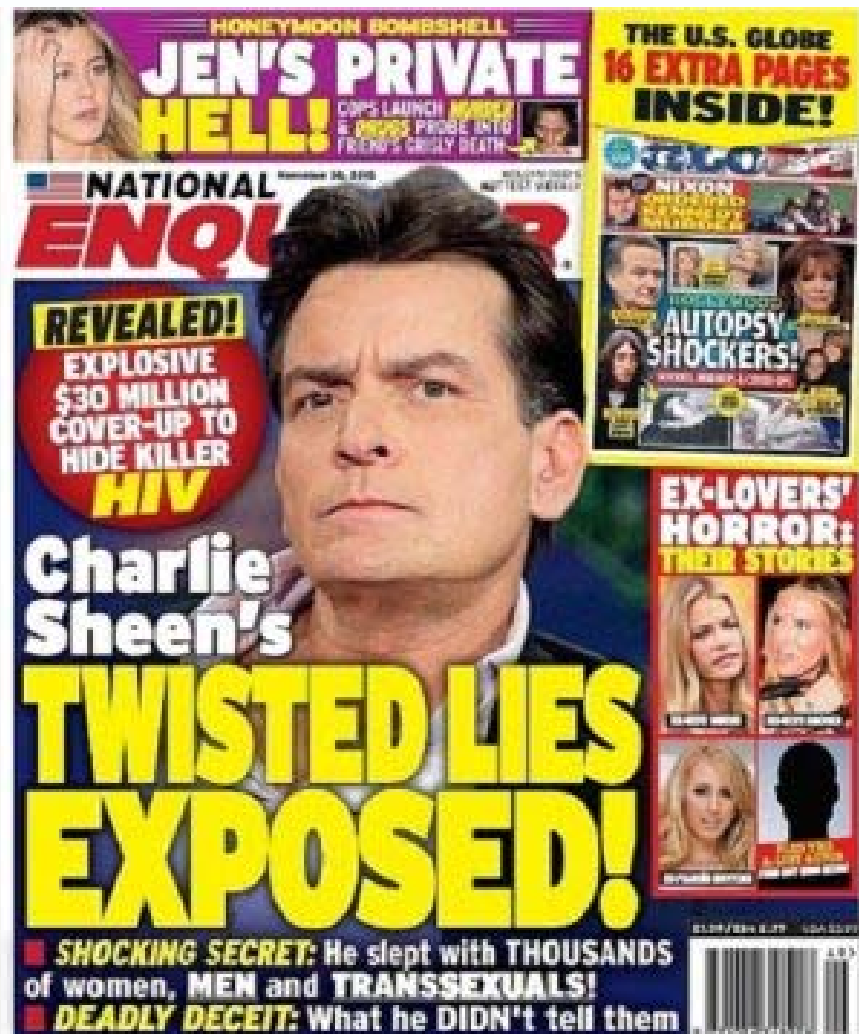
I like mine rare!



Restored is (not) a dirty word.



Fake News?



Hot Button Topic

G\$T

Myths Busted



Keep all Paperwork



Wheat from the Chaff



Pop Quiz



J.E.H. MACDONALD
MT GODSIR UNDER CLOUD
Oil on board
8.5 x 10.5 inches

- | | |
|------------------------|-------------------|
| • Insurance | • \$120,000 |
| • Probate | • \$28,800 |
| • Donation | • \$72,000 |
| • Family Division | • ? |
| • Current Market Value | • \$48,000 |
| • Auction Estimate | • \$60,000-80,000 |
| • Private Treaty Sale | • \$100,000 |

Certain media are really tricky...



[illegible]

Choose wisely



Upcoming Auctions and Events



Fine Spirits Online Auction

February 20 - 28, 2017

This auction will start closing at 4:00 pm on Tuesday 28 February 2017

Under the authority of the LCBO

Consignment Closed

[View the Auction Gallery](#)

[View the PDF Catalogue](#)

Register now to bid online:
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Specialist(s):
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Fine Wine Online Auction

February 20 - 28, 2017

This auction will start closing at 6:00 pm on Tuesday 28 February 2017

Search the current auction by
Vintage, Region, Cru, Estimate, Rating or Keyword:
winerearch.waddingtons.ca

Under the authority of the LCBO

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Asian Art Online Auction

February 25 - March 2, 2017

On View:
Sunday 26 February 2017
from 12:00 Noon to 4:00 pm
Monday 27 February 2017
from 1:00 pm to 7:00 pm

[View the Auction Gallery](#)

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Restrictions exist regarding the import and export of species protected under CITES (Convention on International Trade in Endangered Species). This includes but is not limited to items made of or containing bone (whalebone etc.), ivory, tortoise shell, seal skin, rhinoceros horn and any other animal part and is strictly controlled or forbidden by most countries. Please review your country's laws before bidding on pieces made of or containing these restricted items. It is the sole responsibility of the buyer to inquire about and obtain the proper permits for artwork purchased that may contain restricted materials, if such permit can be obtained. Please contact the department for further assistance. For more information please visit www.cites.org

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Asian Art Administrator:



Decorative Arts & Silver Online Auction

February 25 - March 2, 2017

On View:
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Monday 27 February 2017
from 1:00 pm to 7:00 pm

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Sculpture, Decorations, Clocks & Lighting:
Sean Quinn - 416.847.6187 - [Email](#)



"Off the Wall" Art Online Auction

February 25 - March 2, 2017

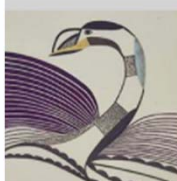
On View:
Sunday 26 February 2017
from 12:00 Noon to 4:00 pm
Monday 27 February 2017
from 1:00 pm to 7:00 pm

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Inuit Art Online Auction

February 25 - March 2, 2017

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from 12:00 Noon to 4:00 pm
Monday 27 February 2017
from 1:00 pm to 7:00 pm

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Inuit Art Specialist:
Christa Oumet - 416.847.6184 - [Email](#)



Rugs and Carpets Online Auction

February 25 - March 2, 2017

On View:
Sunday 26 February 2017
from 12:00 Noon to 4:00 pm
Monday 27 February 2017
from 1:00 pm to 7:00 pm

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Specialist(s):
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Andrew Brandt - 416.504.9100 x6200 - [Email](#)



Continental Art Online Auction

February 25 - March 2, 2017

On View:
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from 12:00 Noon to 4:00 pm
Monday 27 February 2017
from 1:00 pm to 7:00 pm

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March 4 - 9, 2017

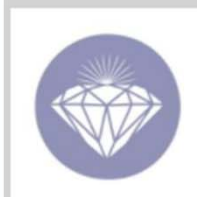
On View:
Sunday 5 March 2017
from 12:00 Noon to 4:00 pm
Monday 6 March 2017
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Unusual Gemstone Online Auction

March 4 - 9, 2017

On View:
Sunday 5 March 2017
from 12:00 Noon to 4:00 pm
Monday 6 March 2017
from 1:00 pm to 7:00 pm
Tuesday 7 March 2017
from 10:00 am to 12:00 Noon

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Jewellery & Watch Auction including Numismatics

Tuesday 7 March 2017 at 1:00 pm

On View:
Sunday 5 March 2017
from 12:00 Noon to 4:00 pm
Monday 6 March 2017
from 1:00 pm to 7:00 pm
Tuesday 7 March 2017
from 10:00 am to 12:00 Noon

[View the Auction Gallery](#)

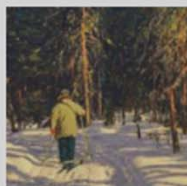
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Absentee Bid PDF | Phone Bid PDF
Fax completed PDFs to (416) 504-0033

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Canadian Art Select Online Auction

March 11 - 16, 2017

On View:
Sunday 12 March 2017
from 12:00 Noon to 4:00 pm
Monday 13 March 2017
from 1:00 pm to 7:00 pm

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"Off the Wall" Art Online Auction

March 25 - 30, 2017

On View:
Sunday 26 March 2017
from 12:00 Noon to 4:00 pm
Monday 27 March 2017
from 1:00 pm to 7:00 pm

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Silver & Costume Jewellery and Accessories Online Auction

March 25 - 30, 2017

On View:
Sunday 26 March 2017
from 12:00 Noon to 4:00 pm
Monday 27 March 2017
from 1:00 pm to 7:00 pm

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Skam Graffiti Art Online Auction

April 8 - 13, 2017

On View:
April 3 - 13, 2017

Weekday hours:
9:00 am to 5:00 pm

Weekend hours:
Sunday 9 April 2017
from 12:00 pm to 4:00 pm
Monday 10 April 2017
from 1:00 pm to 7:00 pm

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Concrete Contemporary Art Online Auction

April 8 - 13, 2017

On View:
April 3 - 13, 2017

Weekday hours:
9:00 am to 5:00 pm

Weekend hours:
Sunday 9 April 2017
from 12:00 pm to 4:00 pm
Monday 10 April 2017
from 1:00 pm to 7:00 pm

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"Off the Wall" Art Online Auction

April 22 - 27, 2017

On View:
Sunday 23 April 2017
from 12:00 Noon to 4:00 pm
Monday 24 April 2017
from 1:00 pm to 7:00 pm

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Ethnographic Arts and Artifacts Online Auction including the collection of Joey and Toby Tanenbaum

April 22 - 27, 2017

On View:
Sunday 23 April 2017
from 12:00 Noon to 4:00 pm
Monday 24 April 2017
from 1:00 pm to 7:00 pm

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Decorative Arts, Rug and Carpet Specialist:
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Fine Spirits Online Auction

May 8 - 16, 2017

This auction will start closing at 4:00 pm on Tuesday 16 May 2017

Under the authority of the LCBO

Consignment Deadline:
Friday 17 March 2017

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Fine Wine Online Auction

May 8 - 16, 2017

This auction will start closing at 6:00 pm on Tuesday 16 May 2017

Under the authority of the LCBO

Consignment Deadline:
Friday 17 March 2017

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Vice President:
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"Off the Wall" Art Online Auction

May 13 - 18, 2017

On View:
Sunday 14 May 2017
from 12:00 Noon to 4:00 pm
Monday 15 May 2017
from 1:00 pm to 7:00 pm

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Jewellery & Watch Auction including Numismatics

Tuesday 16 May 2017 at 1:00 pm

On View:
Sunday 14 May 2017
from 12:00 Noon to 4:00 pm
Monday 15 May 2017
from 1:00 pm to 7:00 pm
Tuesday 16 May 2017
from 10:00 am to 12:00 Noon

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Absentee Bid Form | Phone Bid Form

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Fax completed PDFs to (416) 504-0033

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Donald McLean - 416.847.6170 - [Email](#)



Inuit Art Online Auction

May 27 - June 1, 2017

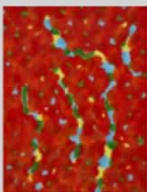
On View:
Saturday 27 May 2017
from 11:00 am to 5:00 pm
Sunday 28 May 2017
from 11:00 am to 5:00 pm

IMPORTANT NOTICE FOR OUR INTERNATIONAL CLIENTS

Restrictions exist regarding the import and export of species protected under CITES (Convention on International Trade in Endangered Species). This includes but is not limited to items made of or containing bone (whalebone etc.), ivory, tortoise shell, seal skin, rhinoceros horn and any other animal part and is strictly controlled or forbidden by most countries. Please review your country's laws before bidding on pieces made of or containing these restricted items. It is the sole responsibility of the buyer to inquire about and obtain the proper permits for artwork purchased that may contain restricted materials, if such permit can be obtained. Please contact the department for further assistance. For more information please visit www.cites.org

Register now to bid online:
<http://onlineauctions.waddingtons.ca>

Specialist(s):
Inuit Art Specialist:
Christa Oumet - 416.847.6184 - Email



Canadian Fine Art Auction

Monday 29 May 2017 at 7:00 pm

On View:
Friday 26 May 2017
from 9:00 am to 5:00 pm
Saturday 27 May 2017
from 11:00 am to 5:00 pm
Sunday 28 May 2017
from 11:00 am to 5:00 pm
Monday 29 May 2017
from 10:00 am to 12:00 Noon

Condition Reports:
canadianart@waddingtons.ca

[View the Preview Gallery](#)

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For more information bids@waddingtons.ca

To Bid via Internet in our Live Auctions please visit:
www.invaluable.com

(Please note: Invaluable clients will be charged a buyer's premium of 25% of the successful bid price of each lot as part of the total purchase price.)

Catalogue Orders:
Anna Holmes - 416.504.5100
Email

Specialist(s):
Senior Canadian Art Specialist
Vice President of Fine Art:
Linda Rodeck - 416.504.5100 - Email

Fine Art Administrator / Catalogue Orders:
Anna Holmes - 416.504.5100 - Email



Inuit Art Auction

Tuesday 30 May 2017 at 6:00 pm

On View:
May 23 - 26, 2017
from 9:00 am to 5:00 pm
Saturday 27 May 2017
from 11:00 am to 5:00 pm
Sunday 28 May 2017
from 11:00 am to 5:00 pm
Monday 29 May 2017
from 10:00 am to 12:00 Noon

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Catalogue Orders:
Dee Ismail - 416.504.9100
Email

Specialist(s):
Inuit Art Specialist:
Christa Oumet - 416.847.6184 - Email



Asian Art Online Auction

June 10 - 15, 2017

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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Specialist(s):
Asian Art Specialist:
Chih En Chen - 416.847.6185 - Email

Asian Art Administrator:
Austin Yuen - 416.847.6195 - Email



Decorative Arts Online Auction

June 10 - 15, 2017

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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Specialist(s):
Ceramics, Glass and Silver:
Bill Kime - 416.847.6189 - Email

Sculpture, Decorations, Clocks & Lighting:
Sean Quinn - 416.847.6187 - Email

Decorative Arts, Rug and Carpet Specialist:
Andrew Brandt - 416.504.9100 x6200 - Email



Asian Art Auction

Monday 12 June 2017 at 6:00 pm

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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(Please note: Invaluable clients will be charged a buyer's premium of 25% of the successful bid price of each lot as part of the total purchase price.)



International Art Auction

Tuesday 13 June 2017 at 1:00 pm

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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Catalogue Orders:
Dee Ismail - 416.504.9100
Email

To Bid via the Internet in our Live Auctions please visit:
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(Please note: Invaluable clients will be charged a buyer's premium of 25% of the successful bid price of each lot as part of the total purchase price.)

Specialist(s):
International Art:
Susan Robertson - 416.847.6179 - Email



Fine Jewellery Auction

Tuesday 13 June 2017 at 7:00 pm

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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Catalogue Orders:
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Email

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(Please note: Invaluable clients will be charged a buyer's premium of 25% of the successful bid price of each lot as part of the total purchase price.)

Specialist(s):
Donald McLean - 416.847.6170 - Email



Decorative Arts Auction

Wednesday 14 June 2017 at 6:00 pm

On View:
Friday 9 June 2017
from 12 Noon to 5:00 pm
Saturday 10 June 2017
from 11:00 am to 5:00 pm
Sunday 11 June 2017
from 11:00 am to 5:00 pm
Monday 12 June 2017
from 10:00 am to 12:00 Noon

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Specialist(s):

Ceramics, Glass and Silver:
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Sculpture, Decorations, Clocks & Lighting:
Sean Quinn - 416.847.6187 - Email

Decorative Arts, Rug and Carpet Specialist:
Andrew Brandt - 416.504.9100 x6200 - Email



The Canada 150 Auction

Monday 19 June 2017 at 7:00 pm

On View:
Friday 16 June 2017
from 12 Noon to 5:00 pm
Saturday 17 June 2017
from 11:00 am to 5:00 pm
Sunday 18 June 2017
from 11:00 am to 5:00 pm
Monday 19 June 2017
from 10:00 am to 12:00 Noon

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Fine Wine Online Auction

September 11 - 19, 2017

This auction will start closing at 6:00 pm on Tuesday 19 September 2017

Under the authority of the LCBO

Consignment Deadline:
Friday 14 July 2017

Register now to bid online:
<http://onlineauctions.waddingtons.ca>

Specialist(s):
Vice President:
Stephen Ranger - 416.847.6194 - [Email](#)



Fine Wine Online Auction

November 20 - 28, 2017

This auction will start closing at 6:00 pm on Tuesday 28 November 2017

Under the authority of the LCBO

Consignment Deadline:
Friday 22 September 2017

Register now to bid online:
<http://onlineauctions.waddingtons.ca>

Specialist(s):
Vice President:
Stephen Ranger - 416.847.6194 - [Email](#)



Listed Personal Property Tax Rules

Presented by: Josh Harnett
March 1, 2017



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1. Definitions

- a) “Personal-Use Property”
- b) “Listed Personal Property”

2. Taxation of Personal-Use Property

- a) Capital Gains and Losses
- b) \$1,000 Rule

3. Listed Personal Property Losses

Definitions

“Listed Personal Property”

- “Listed personal property” (LPP) is a subset of “personal-use property” (PUP)
- LPP of a taxpayer is the taxpayer’s PUP that is all or any portion of, or any interest in or right to any
 - Print, etching, drawing, painting, sculpture, or other similar work of art
 - Jewellery
 - Rare folio, rare manuscript, or rare book
 - Stamp
 - Coin

Definitions

“Personal-Use Property”

- PUP of a taxpayer is broadly defined to include property owned by the taxpayer and used primarily for the personal use and enjoyment of one or more of:
 - the taxpayer
 - a person related to the taxpayer
 - where the taxpayer is a trust, a beneficiary under the trust or any person related to the beneficiary
- Also includes debts receivable from the sale of PUP and options to acquire property that would be PUP

Taxation of Personal-Use Property

Capital Gains and Losses

- Capital gains arising from dispositions of PUP are generally taxable in accordance with normal rules
- Capital losses from dispositions of PUP (other than LPP) are deemed nil
- Policy is that capital losses on PUP represent “depreciation” from personal use
- On the other hand, a capital gain from PUP is a true increase in wealth that should be taxed

Taxation of Personal-Use Property

\$1,000 Rule

- Special rule designed to exempt small transactions in PUP from taxation
- Where PUP disposed of, ACB and POD are each deemed to be the greater of:
 - \$1,000; and
 - Actual amounts
- Effect is to exempt transactions under \$1,000 from tax
- Also creates “tax-free zone” of \$1,000

Taxation of Personal-Use Property

\$1,000 Rule – Example 1

- Mr. A owns PUP with ACB = \$500
- Mr. A sells PUP for POD = \$700
- Capital gain in accordance with normal rules = \$200 (\$700 - \$500)
- But under \$1,000 Rule, ACB and POD are deemed to be greater of \$1,000 and actual amounts, so Mr. A's capital gain is nil (\$1,000 - \$1,000 = \$Nil)

Taxation of Personal-Use Property

\$1,000 Rule – Example 2

- Ms. B owns PUP with ACB = \$400
- Ms. B sells PUP for POD = \$1,400
- Capital gain in accordance with normal rules = \$1,000 (\$1,400 - \$400)
- But under \$1,000 Rule, ACB and POD are deemed to be greater of \$1,000 and actual amounts, so Ms. B's capital gain is \$400 (\$1,400 - \$1,000)

Listed Personal Property Losses

- Exception to the rule prohibiting capital losses on PUP
- Capital losses on LPP are not deemed nil
- Can only be utilized against capital gains on LPP
- Policy is that LPP is more like an investment than other PUP, so it is appropriate to allow some recognition of losses

Listed Personal Property Losses

- In computing income, include taxpayer's taxable net gain from dispositions of LPP
- Taxable net gain from LPP = gains for the year from LPP less losses for the year from LPP
- LPP losses can also be carried back 3 years and forward 7 years, but only against LPP gains
- Note: \$1,000 rule applies to LPP and can reduce or eliminate a loss from LPP before it can be applied against LPP gains for the year



Questions?

Contact Us

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