

deducted and paid

deducted and paid: Read as meaning deducted or paid: *Golden Horseshoe Est. Co. v. R.* (PC (WA)) [1911] AC 480, 80 LJPC 135, 105 LT 148.

deductible outlay or expense see OTHERWISE DEDUCTIBLE OUTLAY OR EXPENSE

deductible outlay or expense payable by the taxpayer etc. see IN RESPECT OF AN OTHERWISE DEDUCTIBLE OUTLAY ETC.

deductions from wages that may be lawfully made by an employer: Confined to optional deductions for the employer's benefit, and not referring to income tax deductions: *Dauphin Plains C.U. v. Xyloid Ind.* [1980] 1 SCR 1182, 1192, [1980] 3 WWR 513, [1980] CTC 247, 31 NR 301, 3 Man R(2d) 283, 108 DLR(3d) 257, 33 CBR(ns) 107, 80 DTC 6123.

deed see SALE DEED

deed contract document or writing: Confined to written contracts, saying nothing about oral ones: *R. v. Henderson* (1898) 28 SCR 425, 432.

deed, contract, document or writing see NO DEED, ETC.

deed, instrument or agreement whatsoever see EVERY DEED, INSTRUMENT OR AGREEMENT WHATSOEVER

deed of gift: Does not include a power of attorney, nor an oral gift, nor deeds of repayment or reloan, neither in favor of the alleged donee: *Min. of Stamps v. Townend* (PC (NZ)) [1909] AC 633, 77 LJPC 5, 101 LT 354.

deeds ... affecting lands: Includes deed giving a right to put a new stovepipe through an existing wall of a neighbor and erecting a wall above the existing wall: *Ross v. Hunter* (1882) 7 SCR 289, 305, 318-20.

deeds, judgments and attachments see ALL DEEDS, JUDGMENTS AND ATTACHMENTS

deeds ... of land: *Dictum* (?) by Strong J. that any writing affecting rights to land is included: *Ross v. Hunter* (1882) 7 SCR 289, 319.

deem: Means that absent bad faith, the person empowered to deem cannot be required by a court to show sufficient evidence to justify his decision: *Calgary Power v. Copithorne* [1959] SCR 24, 34, 16 DLR(2d) 241.

deem advisable see SUCH SECURITIES AS HE MAY DEEM ADVISABLE

deemed to be fraudulent

deem just and fair see MAY MAKE SUCH AN ALLOWANCE FOR THE ETC.

deem necessary or advisable: *Semble*, has a wide power, and allows delegation: *Reference re Chem. Regs.* [1943] SCR 1, [1943] 1 DLR 248, 79 CCC 1.

deemed: (i) Means presumptively, not conclusively: *Gray v. Kerslake* [1958] SCR 3, [1957] ILR 331 (¶ 1-279), 11 DLR(2d) 225, 239, per C.J.C. and Cartwright J.; **(ii)** Meaning depends on context; taken to be the person deemed: *Vancouver R.E.B. v. Moscrop Realty* [1961] SCR 418, 424, 28 DLR(2d) 85; **(iii)** Means to make something to be taken as different from what it otherwise would be: *R. v. Sutherland* [1980] 2 SCR 451, [1980] 5 WWR 456, 460, 35 NR 161, 7 Man R(2d) 359, 113 DLR(3d) 374, 379, 53 CCC(2d) 289.

deemed see CONCLUSIVELY DEEMED

deemed see SHALL BE DEEMED

deemed an appropriation or conversion thereof to his own use see RETENTION ... SHALL NOT BE DEEMED AN APPROPRIATION OR CONVERSION THEREOF ETC.

deemed remedial ... and shall ... receive fair etc. see EVERY ACT ... SHALL BE DEEMED ETC.

deemed representations and not warranties: *Semble*, only material misrepresentations of fact have any effect: *Mut. Life Ins. Co. of N.Y. v. Ont. Metal Prod. Co.* (PC (Can)) [1925] AC 344, [1925] 1 DLR 583, [1925] 1 WWR 362, 94 LJPC 60, 132 LT 652, *affg* [1924] SCR 35, [1924] 1 DLR 127.

deemed to accrue or arise: Discussion of competing views on whether this includes dividends paid abroad, but no decision: cf. *Raleigh Inv. Co. v. G.-G. in C.* (PC (Ind) 1947) LR 74 IA 50.

deemed to be see SHALL BE DEEMED TO BE

deemed to be an industry within Part II: Not permanently deemed, and the Board may later assess the correct category: *W.C.B. v. Bathurst Co.* [1924] SCR 216, [1924] 2 DLR 338.

deemed to be express and continuing warranties see BASIS OF THE CONTRACT AND DEEMED ETC.

deemed to be fraudulent: Means it will be subject to all the other statutes protecting creditors from fraudulent sales of assets: *Re Crouse* [1929] SCR 282, [1929] 3 DLR 300, 303, 10 CBR 504.