

Tax, Retirement and Estate Planning

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Dependency Relief in Canada — Province by Province

Province	Legislation	Limitations
Newfoundland and Labrador	Family Relief Act	Dependant includes the Widow, widower, or child of the deceased" There is no age or dependency restriction on the definition of child
PEI	Dependants of a Deceased Person Relief Act	Dependant means a spouse, a child who is under the age of 18, or a child who is 18 years of age or over and is unable by reason of mental or physical disability from earning a livelihood; a grandparent, parent, or descendant who for a period of 3 years before the death of the deceased was dependant for maintenance or support and a person divorced from the deceased who for a period of three years before the death of the deceased was dependant on the deceased for maintenance or support
Nova Scotia	Testator's Family Maintenance Act	Provisions declared unconstitutional by the Court, legislation was read down to state the testator has a moral obligation to dependant children only
New Brunswick	Provision for Dependants Act	Dependant includes the spouse or child and any other person who at the time of death was a dependant as defined by the Family Services Act. The Family Services Act defines a dependant as "a person to whom another has an obligation to provide support" A dependant must show he or she has "not sufficient resources"
Quebec	Civil Code	The rules of family patrimony take precedence over a Will
Ontario	Succession Law Reform Act	Dependant includes spouse, parent, child or brother or sister to whom the deceased was providing support or was under a legal obligation to provide support
Manitoba	The Dependants Relief Act	Dependent includes spouses, former spouses where there was a maintenance obligation at the time of death, common law partners in certain circumstances and children, grandchildren, parents and siblings who were "substantially dependant" on the deceased at the time of death. Dependant is defined as requiring actual dependency and requires financial need
Saskatchewan	Dependants Relief Act	Dependant = spouse or common law partner, a minor child or a child over the age of 18 where (1) by reason of mental or physical disability he or she is unable to earn a livelihood or (2) by reason of need or other circumstances, he or she ought to receive a greater share of the deceased's estate then he or she is entitled to without an order
Alberta	Wills and Succession Act	Allows an application of behalf of a spouse, Adult interdependent partner, a child who is under the age of 18, a child who is at least 18 years old and unable to earn a livelihood by reason of mental or physical disability, a child of the deceased who is at least 18 to 22 years old and is unable to withdraw from his or her parents' charge because he or she is a full-time student, and a grandchild or great -grandchild who is under 18 years old and to whom the deceased stood in a position of parent
British Columbia	Wills, Estates and Succession Act	Allows a proceeding "by or on behalf of the spouse or children" Court may order the provisions it considers "adequate, just and equitable" There is no age or dependency restriction on the definition of child

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