

**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.