

13.41 Notwithstanding subsection 13.40, where a trust is established by will or otherwise as the principal or sole trustee of any trust, the trust shall be deemed to have been established on the date of the will or other instrument by which it was established, and the provisions of this Act shall apply to the trust as if it had been established on that date.

13.42 The trustee of a trust shall be deemed to be the settlor of the trust for the purposes of this Act, and the provisions of this Act shall apply to the trustee as if it were the settlor of the trust.

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13.45 The trustee of a trust shall be deemed to be the settlor of the trust for the purposes of this Act, and the provisions of this Act shall apply to the trustee as if it were the settlor of the trust.

13.46 Subsection 13.41 of Act No. 10 of 1978, chapter 24 of the Revised Statutes of Canada, 1978, is amended to read as follows:

13.47 Subsection 13.41 is applicable to trusts established on or after the 1st day of January, 1978, and to trusts established before that date which are subject to the provisions of this Act.

13.48 Notwithstanding subsection 13.40, where a trust is established by will or otherwise as the principal or sole trustee of any trust, the trust shall be deemed to have been established on the date of the will or other instrument by which it was established, and the provisions of this Act shall apply to the trust as if it had been established on that date.

13.49 The trustee of a trust shall be deemed to be the settlor of the trust for the purposes of this Act, and the provisions of this Act shall apply to the trustee as if it were the settlor of the trust.

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