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Eligible spin-offs

How do I find out if I can elect in respect of a particular foreign spin-off?

The following corporations have given the Canada Revenue Agency (CRA) permission to publish the fact that their spin-off shares meet the conditions of section 86.1. For spin-offs not listed, contact the corporation that distributed the spin-off shares, either directly or through a broker, to determine if the shares meet the eligibility criteria for the tax deferral election.

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Spin-offs that have been approved by the CRA from 2020 to the current year

Date of transaction	Date of approval	Original corporation	Spin-Off corporation
01/11/2022	08/02/2023	XPO Logistics, Inc.	RXO, Inc
01/08/2022	26/10/2022	Fortress Transportation and Infrastructure Investors LLC	FTAI Infrastructure Inc.