BLG is committed to keeping you informed on the business issues emerging from COVID-19. Below are the latest legal and regulatory updates organized by area/industry for easy reference.

In addition, we invite you to send your government financing queries to: <u>whatsnext@blg.com</u>. We will respond, on a complimentary basis, to simple questions. For more detailed queries, we will refer you to the right BLG resource.

COVID-19: Breaking developments and essential resources

Labour & Employment

- Mandatory vaccination in businesses: developments in Ontario and Québec and the road ahead March 8, 2022
- New Critical Worker Exemption in Alberta allows workers with COVID-19 to attend work January 13, 2022
- Ontario court rejects injunction request brought by employees against COVID-19 vaccine policy November 4, 2021
- WorkSafeBC COVID-19 safety plans to communicable disease prevention in the workplace July 5, 2021
- Infectious disease emergency leave and common law constructive dismissal claims May 7, 2021
- COVID-19 and claiming home office expenses for employees March 19, 2021
- The right to bare arms: Considerations for COVID-19 vaccines in the workplace February 17, 2021
- The COVID 19 vaccine: Considerations for Canadian employers February 9, 2021
- Canadian government updates COVID-19 travel restrictions February 5, 2021
- Negative COVID-19 test required for those flying to Canada January 6, 2021
- Mandatory COVID-19 testing found reasonable in Ontario care home December 17, 2020
- When your employees work outside Canada: Income tax help for Canadian employers November 30, 2020
- When your employees work in Canada: Income tax help for non-Canadian employers November 30, 2020
- Can a Québec employer force employees to get the future COVID-19 vaccination? October 5, 2020
- <u>CRA consults stakeholders on employee work-from-home expense deduction</u> September 14, 2020
- <u>CERB and El changes: What employers and workers need to know</u> August 31, 2020
- <u>COVID-19 Provincial and territorial action plans for reopening</u> July 31, 2020 (latest update)
- Substantial changes announced to the CEWS program July 17, 2020
- Mandatory masks and face coverings: What Québec employers need to know July 15, 2020
- COVID-19 and an employee's right to refuse work July 6, 2020
- Back to business with BLG: Maximizing intellectual property June 19, 2020
- Virtual workplace investigations: The "next normal" Postponing the investigation vs. proceeding by virtual means June 18, 2020
- COVID-19 Provincial and territorial action plans for reopening July 30, 2020
- <u>COVID-19: Guidance for Canadian employers on reopening retail stores</u> June 9, 2020
- COVID-19 en milieu de travail : les conséquences pour l'employeur qui n'assure pas un environnement sécuritaire à ses travailleurs June 5, 2020 (In French)
- Ontario government addresses temporary layoffs during the COVID-19 period June 2, 2020
- Federal Government encouraging provinces to recognize 10-Day paid sick leave May 27, 2020
- <u>COVID-19: Key considerations for U.S. companies in Canada</u> May 14, 2020
- Coming out of the COVID-19 lockdown: issues and challenges facing Canadian employers April 29, 2020
- Canada emergency wage subsidy: Summary & practical guide for employers- April 13, 2020
- COVID-19 legal perspectives: Business risks and business management April 13, 2020
- Emergency legislative amendments to support Alberta's oil and gas sector April 8, 2020
- <u>New COVID-19 wage subsidies for Canadian employers</u> April 3, 2020
- COVID-19 Legal Perspectives: Workplace issues April 1, 2020
- COVID-19 Plan administration issues: Actions from Federal and Ontario Pension Regulators April 1, 2020

- COVID-19: issues for the Canadian oil & gas industry March 30, 2020
- Employers and the COVID-19 Federal Emergency Response Act March 26, 2020
- "Priority commercial enterprises": What should you do if employees exercise their right of refusal on account of COVID-19? March 25, 2020
- COVID-19: Ontario government passes new emergency leave legislation March 20, 2020
- COVID-19 and Alberta employer obligations- March 20, 2020
- Canada to restrict entry of most foreign travellers in response to COVID-19 March 17, 2020
- COVID-19 and the workplace: FAQs for employers- March 16, 2020
- Managing the risks of novel coronavirus in schools -- March 10, 2020
- Employer strategies for managing novel coronavirus risks in the workplace March 3, 2020
- Novel Coronavirus outbreak: Legal and practical insights and perspectives January 30, 2020

Disputes

- Réclamations pour interruptions des affaires en contexte de COVID-19 : une première décision canadienne en appel December 7, 2021 (in French)
- Ontario court rejects injunction request brought by employees against COVID-19 vaccine policy November 4, 2021
- Ontario's expanded COVID-19 enforcement order and random police stop powers April 22, 2021
- Court defers to COVID-19 regulations in Hudson's Bay v. Ontario April 7, 2021
- Managing the privacy risks of virtual health care March 12, 2021
- Achieving clarity in contracts and arbitration agreements- February 25, 2021
- Investigation and enforcement powers under Ontario's new "stay-at-home" order January 15, 2021
- Ontario passes Bill 218 to provide COVID-19 liability protection December 16, 2020
- COVID-19 2020 year-end class actions update and forecast November 27, 2020
- Decision to strike jury due to COVID-19 upheld by Court of Appeal October 29, 2020
- Virtual discoveries 101: Eight tips for the COVID-19 age July 30, 2020
- Game On: Reopening sports and recreation during COVID-19 June 5, 2020
- <u>Climate change litigation and disclosure implications during COVID-19</u> June 5, 2020
- COVID-19, sports and waivers: How to limit the risk of legal liability in the "new normal" May 19, 2020
- <u>COVID-19 Legal Perspectives: Virtual Disputes: Changes, Options and Best Practices</u> May 13, 2020
- + Product advertising and marketing in the time of COVID-19 May 8, 2020
- Virtual disputes: Best practices and benefits -- May 4, 2020
- Corporate communications with government in the pandemic: Maintaining compliance with lobbying laws- April 30, 2020
- COVID-19 privacy considerations for Ontario's health care sector April 22, 2020
- Court defers to hospital's decision-making during pandemic April 22, 2020
- <u>Operators' remedies in uncertain economic times</u> April 21, 2020
- Canadian oil and gas: Non-operators' remedies April 17, 2020
- COVID-19: The exceptional right to renegotiate the terms of a contract in the absence of a force majeure April 14, 2020
- Timelines for Alberta builders' liens during the COVID-19 state of emergency April 13, 2020
- COVID-19 class actions forecast April 13, 2020
- COVID-19: Shareholder and corporate disputes April 13, 2020
- COVID-19 medical devices and implications for Québec sellers and importers April 9, 2020
- <u>3D printing during COVID-19</u> April 6, 2020
- Dispute management during COVID-19: Moving from litigation to arbitration March 30, 2020
- COVID-19: Issues for the Canadian oil & gas industry March 30, 2020
- Virtual and hybrid shareholder meetings in response to COVID-19 March 26, 2020
- Canadian ports remain open amidst COVID-19 pandemic March 25, 2020
- Suspension of limitation periods and procedural timelines during COVID-19 in Canada March 24, 2020
- COVID-19: Is your company insured for business interruptions? March 23, 2020
- CSA's response to COVID-19 disruption to financial market participants -- March 19, 2020

- <u>COVID-19 update from IIROC and the MFDA</u> March 18, 2020
- Coronavirus and criminal law: What you need to know March 12, 2020
- Contractual risks amid the COVID-19 outbreak -- March 11, 2020

Capital Markets

- Transaction considerations resulting from the COVID-19 pandemic January 22, 2021
- CRA moves forward with international audits despite continued backlog January 20, 2021
- Valuation issues and nil Premium transactions during the COVID-19 pandemic November 10, 2020
- <u>M&A considerations for companies in financial distress</u> October 21, 2020
- <u>M&A board considerations for acquirors</u> September 23, 2020
- Investment Management: COVID-19 and Beyond June 16, 2020
- Ontario amends Emergency Order to provide corporations with additional relief and clarity for delayed and virtual AGMs May 5, 2020
- The impact of COVID-19 on M&A transactions April 30, 2020
- <u>Client-focused registrant reform deadlines postponed due to COVID-19</u> April 20, 2020
- COVID-19: Seven things directors should consider in a crisis April 17, 2020
- Welcome to the cash machine: The rising popularity of ATMs in Canada April 15, 2020
- <u>COVID-19 and corporate governance: leading proxy advisors weigh in</u> April 7, 2020
- Share buybacks during COVID-19: Considerations for public companies— April 7, 2020
- Virtual and hybrid shareholder meetings in response to COVID-19 March 26, 2020
- CSA's response to COVID-19 disruption to financial market participants March 19, 2020 (updated June 1, 2020)
- COVID-19 update from IIROC and the MFDA March 18, 2020
- Novel coronavirus and the impact on public disclosure requirements -- March 10, 2020

Corporate Commercial

- Ontario extends temporary suspension period to May 31, 2021 to allow for virtual AGMs October 22, 2020 (updated April 26, 2021)
- <u>CRA consults stakeholders on employee work-from-home expense deduction</u> September 14, , 2020
- COVID-19 Provincial and territorial action plans for reopening July 31, 2020 (latest update)
- Refunds and returns in the COVID-19 era July 24, 2020
- Reopening dental practices during COVID-19 June 17, 2020
- COVID-19 Emergency Financing An overview of CEBA and LEEFF May 22, 2020
- Electronic meetings of local government bodies during the COVID-19 pandemic May 21, 2020
- Ontario amends Emergency Order to provide corporations with additional relief and clarity for delayed and virtual AGMs May 8, 2020
- Virtual disputes: Best practices and benefits -- May 4, 2020
- The impact of COVID-19 on M&A transactions April 30, 2020
- New details about the planned transparency register for B.C. companies April 21, 2020
- COVID-19: Seven things directors should consider in a crisis April 17, 2020
- Governance advice during COVID-19 April 14, 2020
- COVID-19: Shareholder and corporate disputes April 13, 2020
- Ontario extends annual shareholder meeting dates and allows virtual meetings during state of emergency April 9, 2020
- Emergency legislative amendments to support Alberta's oil and gas sector April 8, 2020
- COVID-19: Raising capital in the current Canadian private market March 31, 2020
- COVID-19: issues for the Canadian oil & gas industry March 30, 2020
- COVID-19: Is your company insured for business interruptions? March 23, 2020
- Coronavirus and criminal law: What you need to know March 12, 2020

Health

- Ontario COVID-19 commission suggests public-private LTC model in final report July 5, 2021
- <u>Covid-19, One Year Later: Legal perspectives</u> June 1, 2021
- Managing the privacy risks of virtual health care March 12, 2021
- Ontario hospital visitor restrictions during the COVID-19 pandemic: December 2020 update December 17, 2020
- Mandatory COVID-19 testing found reasonable in Ontario care home December 17, 2020
- Virtual discoveries 101: Eight tips for the COVID-19 age July 30, 2020
- Product advertising and marketing in the time of COVID-19 May 8, 2020
- Court defers to hospital's decision-making during pandemic April 22, 2020
- COVID-19 privacy considerations for Ontario's health care sector April 22, 2020
- COVID-19 medical devices and implications for Québec sellers and importers April 9, 2020
- <u>3D printing during COVID-19</u> April 6, 2020
- Spotlight on medical devices in the age of COVID-19 April 2, 2020
- COVID-19 Emergency Response Act and IP Rights- March 26, 2020
- Novel Coronavirus outbreak: Legal and practical insights and perspectives January 30, 2020

Commercial Real Estate

- Tenant bankruptcies in the COVID-19 era: tenant bankruptcy and letters of credit March 25, 2021
- Federal government announces low-interest loans for businesses hit hard by COVID-19 January 28, 2021
- Ontario declares second state of emergency, issues stay-at-home order January 13, 2021
- <u>COVID-19 and Ontario mortgage enforcement practices</u>- November 17, 2020
- New Canada Emergency Rent Subsidy (CERS) Program November 4, 2020 (updated November 23, 2020)
- Details announced on the Canada emergency rent subsidy October 9, 2020
- Tenant bankruptcies in the COVID-19 era: Security deposits, prepaid rent and distress rights September 15, 2020
- COVID-19 Renders "Peaceful Enjoyment" impossible and relieves tenant from obligation to pay rent July 23, 2020
- Development approvals during the COVID-19 pandemic June 15, 2020
- Electronic meetings of local government bodies during the COVID-19 pandemic May 21, 2020
- Details announced on the Canada Emergency Commercial Rent Assistance program May 20, 2020
- Managing COVID-19 and its fallout May 6, 2020
- COVID-19: Seven things directors should consider in a crisis April 17, 2020
- COVID-19: issues for the Canadian oil & gas industry March 30, 2020
- Rent deferment agreements in light of COVID-19 March 27, 2020
- COVID-19 and the landlord/tenant relationship March 20, 2020

Construction

- COVID-19 Provincial and territorial action plans for reopening July 31, 2020 (latest update)
- <u>Constructing in a COVID-19 world: looking forward</u> May 5, 2020
- Timelines for Alberta builders' liens during the COVID-19 state of emergency April 13, 2020
- Contractual risks amid the COVID-19 outbreak -- March 11, 2020

Environmental

- <u>Understanding PFAS in Canada: An emerging risk</u> December 17, 2020
- <u>Climate change litigation and disclosure implications during COVID-19</u> June 5, 2020
- COVID-19 and your environmental obligations Cross-country update April 9, 2020

• COVID-19 and your environmental obligations- March 31, 2020

Oil & Gas

- Canadian energy oil and gas: Top 20 of 2020 Regulatory decisions February 16, 2021
- Canadian energy oil and gas: Top 20 of 2020 Judicial decisions February 10, 2021
- Department of Finance proposes relaxed flow-through share rules August 18, 2020
- <u>Climate change litigation and disclosure implications during COVID-19</u> June 5, 2020
- <u>Operators' remedies in uncertain economic times</u> April 21, 2020
- Canadian oil and gas: Non-operators' remedies April 17, 2020
- Emergency legislative amendments to support Alberta's oil and gas sector April 8, 2020
- COVID-19: issues for the Canadian oil & gas industry March 30, 2020

Pensions & Benefits

- Practical considerations in pension plan administration during COVID-19 June 09, 2020
- COVID-19 Plan Administration Issues: Actions from Federal and Ontario Pension Regulators April 1, 2020

Insolvency & Restructuring

- Tenant bankruptcies in the COVID-19 era: tenant bankruptcy and letters of credit March 25, 2021
- Peaks and valleys: MEC'S struggle to survive in a hostile retail market December 2, 2020
- <u>COVID-19 and Ontario mortgage enforcement practices</u>- November 17, 2020
- Tenant bankruptcies in the COVID-19 era: Security deposits, prepaid rent and distress rights September 15, 2020
- Managing COVID-19 and its fallout May 6, 2020
- The Economic Impact of COVID-19: Practical strategies for Canadian businesses -- March 31, 2020
- COVID-19: issues for the Canadian oil & gas industry March 31, 2020
- Insolvency: Warning signs of financial distress March 31, 2020

Tax

- <u>CRA updates to COVID-19 relief guidelines and travel restrictions</u> May 6, 2021
- COVID-19 and claiming home office expenses for employees -- March 19, 2021
- CRA moves forward with international audits despite continued backlog January 20, 2021
- <u>CRA releases improved guidelines for employee home office expense deductions</u>— December 15, 2020
- When your employees work outside Canada: Income tax help for Canadian employers November 30, 2020
- When your employees work in Canada: Income tax help for non-Canadian employers November 30, 2020
- CRA audit activities for COVID-19 financial relief programs November 2, 2020
- CRA consults stakeholders on employee work-from-home expense deduction September 14, 2020
- The Sensor: Raising financing during turbulent times: The takeaways August 27, 2020
- Department of Finance proposes relaxed flow-through share rules August 18, 2020
- 2020's economic and fiscal snapshot reveals no new taxes for now July 20, 2020
- <u>Substantial changes announced to the CEWS program</u> July 17, 2020
- <u>COVID-19: Key considerations for U.S. companies in Canada</u> May 14, 2020
- Help may be on the way: Deduction of home office expenses for employees required to work from home May 1, 2020 (updated July 31, 2020)
- Latest developments on FACTA and CRS compliance April 30, 2020
- <u>Virtual witnessing of wills and powers of attorney</u> April 14, 2020

- Canada emergency wage subsidy: Summary & practical guide for employers- April 13, 2020
- <u>New COVID-19 wage subsidies for Canadian employers</u> April 3, 2020
- COVID-19: Top five tax questions for individuals and businesses answered March 19, 2020
- Federal government introduces COVID-19 Economic Response Plan March 19, 2020

Charities & Not-For-Profit

- Ontario extends temporary suspension period to allow virtual AGMs for Corporations Act companies October 23, 2020
- Charities and Not-for-Profit COVID-19 Update May 21, 2020
- Governance advice during COVID-19 April 14, 2020
- Ontario charities: Accessing restricted funds during the COVID-19 pandemic April 1, 2020
- Corporations Canada issues guidelines for AGMs during COVID-19 March 27, 2020
- Charities Directorate response to COVID-19 March 25, 2020

Competition & Foreign Investment Review

- Failing firm is not enough: Competition Bureau outlines approach to acquisitions of failing businesses April 30, 2020
- Government announces "enhanced scrutiny" of foreign investments as a result of COVID-19 April 21, 2020
- Competition Bureau addresses COVID-19 competitor collaborations April 9, 2020
- Price gouging in a pandemic What Canadian provinces are doing to stop it April 6, 2020

Cybersecurity, Privacy & Data Protection

- Managing the privacy risks of virtual health care March 12, 2021
- Information privacy and security in a virtual learning world November 16, 2020
- "Schrems II": Impacts on agreements involving processing personal data outside the EEA 30 juillet 2020 (en anglais)
- Canadian Privacy Commissioner guidance for videoconferencing May 11, 2020
- Cybersecurity and the COVID-19 pandemic April 28, 2020
- <u>COVID-19 class actions forecast</u> April 13, 2020
- Managing privacy and cyber risks during a pandemic March 30, 2020

International Trade & Investment

- New COVID law allows delays in trade remedy proceedings, risks WTO violations August 13, 2020
- <u>3D printing in the time of COVID-19: A triad of legal perspectives</u> May 28, 2020
- Customs planning during COVID-19: CBSA updates -- March 25, 2020

Education

- <u>Ontario won't require student immunization against COVID-19</u> November 4, 2021
- Changes to COVID-19 safety requirements: Takeaways for Ontario employers & schools October 7, 2020
- Ontario Ministry of Education releases operational guidance for managing COVID-19 cases September 2, 2020
- Ontario educational institutions: COVID-19 and the close contact problem August 26, 2020
- Canada-wide summary of COVID-19 education updates July 31, 2020 (latest update)

<u>COVID-19 Provincial and Territorial Action Plans for Reopening</u>

Banking & Financial Services

- Federal financial institutions legislative and regulatory reporter November 2020 December 18, 2020
- When your employees work outside Canada: Income tax help for Canadian employers November 30, 2020
- When your employees work in Canada: Income tax help for non-Canadian employers 30 novembre 2020
- COVID-19 and Ontario mortgage enforcement practices November 17, 2020
- 2020 Spotlight on alternative mutual funds opportunities ahead September 10, 2020
- Investment Management: COVID-19 and Beyond June 16, 2020
- COVID-19 Emergency Financing An overview of CEBA and LEEFF May 22, 2020
- Current considerations for PE-Backed companies beyond MAC and force majeure clauses -- May 21, 2020

Technology

• Medtech funding in Canada: Challenges and opportunities - October 15, 2020

Key Contacts

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Additional Resources

- Public Health Agency of Canada | BC Centre for Disease Control
- <u>Government of Québec | Ontario Public Health | Toronto Public Health</u>
- Johns Hopkins University & Medicine | CDC | WHO | Alberta Health Services