

FAQ 7 MEANING OF “ARM’S LENGTH RELATIONSHIP”

A person does not deal at arm's length with another person where the person is by blood or adoption a:

1. parent, grandparent, or great-grandparent;
2. child, grandchild, or great-grandchild;
3. brother or sister; or
4. spouse or a person related to the spouse (i.e., persons described in 1, 2, and 3).

For further information, see the arm's length definition on the CRA website by clicking [here](#).