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The logo for the law firm Blakes, featuring the word "Blakes" in a stylized, cursive script font.

business is our signature

Profile

Ed Kroft is a Partner in the Tax Group and leader of our Tax Controversy & Litigation Group. He has appeared on behalf of clients before the Supreme Court of Canada, the Tax Court of Canada, the Federal Court of Canada and the Supreme Court of British Columbia and has represented clients frequently in tax disputes involving Canada Revenue Agency (CRA) and other tax authorities. He is involved in negotiations with "Competent Authority" in major transfer pricing disputes and has been, and continues to be, involved in a number of tax cases for major Canadian and multinational corporations.

The following reported cases highlight some of Ed's experience:

- *Agazarian v. Her Majesty The Queen*, 2003 TCC 952570; 2004 FCA 32 (limitation periods from loss carrybacks)
- *Alberta Wheat Pool v. Her Majesty The Queen*, 96 DTC 1795 (TCC), 99 DTC 5198 (FCA) (interest deductibility)
- *Canadian Forest Products et al. v. The Minister of National Revenue*, 96 DTC 6506 (FCTD) (demands for third party information)
- *Collins v. Her Majesty The Queen*, 1998 TCC 97648 (medical expense for tuition fees)
- *HSBC Bank Canada v. Her Majesty The Queen*, 2010 TCC 462 (transfer pricing)
- *HSBC Bank Canada v. Her Majesty The Queen*, 2010 TCC 291 (transfer pricing)
- *HSBC Bank Canada v. Her Majesty The Queen*, 2007 TCC 307 (transfer pricing)
- *Husky Oil Limited v. Her Majesty The Queen*, 2010 FCA 125 (corporate reorganization-takeover bid)
- *Earl Lipson v. Her Majesty The Queen*, 2007 FCA 113, 2009 SCC 1 (GAAR)
- *MacKay et al v. Her Majesty The Queen*, 2007 TCC 94, 2008 FCA 105 (GAAR)
- *Markevich v. Canada*, 2003 SCC 9 (SCC) (limitation periods for collection of tax debts)
- *Perfect Fry Company Ltd. v. Her Majesty The Queen*, 2007 TCC 133, 2008 FCA 218 (Crown appeal dismissed) (control for Canadian-controlled private corporations; appeal of SRED claims)

- *Royal Trust v. Her Majesty The Queen*, 2000 TCC 973757 (capital tax for financial institutions)
- *Saskatchewan Wheat Pool v. Her Majesty The Queen* (2008 TCC 8) (deductible losses following foreclosure)
- *Similco Mines v. The Minister of Energy, Mines and Resources*, 86 BCAC 63 (S.C.B.C. and B.C.C.A.) (B.C. mining tax)
- *Southern Railway of British Columbia Ltd. v. Deputy Minister of National Revenue*, 91 DTC 5081 (BCSC) (CRA demands for information - solicitor-client privilege)
- *Stanfield v. Canada (Minister of National Revenue)*, 2004 FC 584; 2005 FC 1010; 2007 FC 542 (CRA demands for information)
- *Stowe-Woodward Inc. v. Her Majesty The Queen*, 52 F.I.R. 227 (FCTD) (M&P tax credit)
- *Univar Canada Ltd. v. Her Majesty The Queen*, 2005 TCC 723 (GAAR)

Ed is a member of the Rules Committee of the Tax Court of Canada and the Canadian Bar Association (CBA) (B.C. Tax Section) - CRA Liaison Committee. He is a former governor of the Canadian Tax Foundation and a former chairperson for the Tax Subsection of the British Columbia branch of the CBA. Ed was also a research officer for the House of Commons Standing Committee on Finance and Economic Affairs during the hearings on the income tax portion of the White Paper on Tax Reform in 1987.

Ed is recognized as a leading lawyer in the following publications:

- *The Best Lawyers in Canada 2010* in the area of tax law
- *The 2010 Lexpert/The American Lawyer Guide to the Leading 500 Lawyers in Canada* in the areas of corporate tax and corporate tax litigation
- *The 2010 Lexpert/Guide to the Leading US/Canada Cross-Border Corporate Lawyers in Canada* in the areas of corporate tax and corporate tax litigation
- *International Tax Review's World Tax 2010* in the area of tax
- *The Canadian Legal Lexpert Directory 2010*, a guide to the leading law firms and practitioners in Canada, as a leading lawyer in the areas of corporate tax and corporate tax litigation
- *Chambers Global: The World's Leading Lawyers for Business 2010* as a leading lawyer in the area of tax litigation
- *The 2009 Lexpert/Guide to the Leading US/Canada Cross-Border Litigation Lawyers in Canada* in the area of corporate tax litigation
- Legal Media Group's *Guide to the World's Leading Transfer Pricing Advisors 2009*
- Legal Media Group's *Guide to the World's Leading Tax Advisers 2009*
- *International Tax Review 2006* as one of Canada's top 10 tax advisers

Ed was the 2006 recipient of the Canadian Institute of Chartered Accountants Award for Excellence in Income Tax Practice and Education for outstanding contribution to the profession and the Canadian Tax Community. In 2002, he was awarded an honorary CGA designation by the Certified General Accountants Association of British Columbia for outstanding contributions to the Association. He received a Queen's Counsel designation in January 2009.

Ed has written more than 50 articles and papers on taxation and corporate law subjects for the Canadian Tax Foundation and other organizations. He has been an adjunct professor for over 20 years in the Law Faculty at the University of British Columbia (UBC). Since 2008, Ed has been the course director of tax administration and litigation at Osgoode Hall Law School (LL.M. program). He was the 2006 recipient of the Adam Albright Award for Outstanding Teaching in the Law Faculty at UBC. For over 20 years, he has also taught tax courses for the Canadian Institute of Chartered Accountants, the Institute of Chartered Accountants of British Columbia and the Certified General

Accountants Association of British Columbia. Ed is a member of the Trial Lawyers Association of British Columbia.

Education

Admitted to the Ontario Bar - 2010

Admitted to the Alberta Bar - 2010

Admitted to the British Columbia Bar - 1980

LL.M, University of British Columbia - 1980

LL.B., Osgoode Hall Law School - 1978