



## 2014 TAX LAW FOR LAWYERS

May 25-30, 2014

Queen's Landing Hotel, Niagara-on-the-Lake, Ontario

### Conference Co-Chairs:

**Brian R. Carr**, KPMG Law LLP

**Ed Kroft, Q.C.**, Blake, Cassels & Graydon LLP

### SUNDAY, MAY 25

12:15 pm - 1:30 pm	<b>REGISTRATION AND LUNCH</b>
1:30 pm - 1:45 pm	<b>CONFERENCE WELCOME AND INTRODUCTION</b> Brian R. Carr, <i>KPMG Law LLP</i> (Toronto)
1:45 pm - 2:45 pm	<b>CHOICE OF BUSINESS VEHICLES</b> Richard Lewin, <i>Wildeboer Dellelce LLP</i> (Toronto)
2:45 pm - 3:00 pm	<b>REFRESHMENT BREAK</b>
3:00 pm - 4:00 pm	<b>INTRODUCTION TO TAX ATTRIBUTES</b> Michael Templeton, <i>McMillan LLP</i> (Toronto)
4:00 pm - 5:30 pm	<b>* CASE STUDY: A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition</b> <b>Speakers:</b> Richard Lewin, <i>Wildeboer Dellelce LLP</i> (Toronto) Michael Templeton, <i>McMillan LLP</i> (Toronto) Brian J. Wilson, <i>Wilson Vukelich</i> (Markham)
5:30 pm - 6:30 pm	<b>DINNER</b>
6:30 pm - 7:30 pm	<b>ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS</b> Brian J. Wilson, <i>Wilson Vukelich LLP</i> (Markham)
7:30 pm - 7:45 pm	<b>REFRESHMENT BREAK</b>
7:45 pm - 9:00 pm	<b>GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS</b> W. Jack Millar, <i>Millar Kreklewetz LLP</i> (Toronto)

\* Indicates Small Group



**MONDAY, MAY 26**

7:00 am - 8:00 am	<b>BREAKFAST</b>
8:00 am - 9:15 am	<b>ROLLOVERS – SECTION 85</b> Jerald M. Wortsman, <i>Torys LLP</i> (Toronto)
9:15 am - 9:30 am	<b>BREAK</b>
9:30 am - 10:45 am	<b>CORPORATE DISTRIBUTIONS</b> Mark Brender, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Montreal)
10:45 am - 11:00 am	<b>REFRESHMENT BREAK</b>
11:00 am - 12:15 pm	<b>SHARE EXCHANGES (SECTION 51, 85.1, 86 and 86.1)</b> Don Cherniawsky, <i>Felesky Flynn</i> (Edmonton)
12:15 pm - 1:15 pm	<b>LUNCH</b>
1:15 pm - 2:30 pm	<b>AMALGAMATIONS AND WIND-UPS</b> Kathleen Penny, <i>Blake Cassels &amp; Graydon LLP</i> (Toronto)
2:30 pm – 2:45 pm	<b>BREAK</b>
2:45 pm - 4:15 pm	<b>* CASE STUDY: Section 85</b> Speakers: K. A. Siobhan Monaghan, <i>Davies, Ward Phillips &amp; Vineberg LLP</i> (Toronto) Kathleen Penny, <i>Blake Cassels &amp; Graydon LLP</i> (Toronto) Don Cherniawsky, <i>Q.C., Felesky Flynn</i> (Edmonton) Jerald M. Wortsman, <i>Torys LLP</i> (Toronto) Mark Brender, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Montreal)
4:15 pm – 4:30 pm	<b>REFRESHMENT BREAK</b>
4:30 pm - 5:45 pm	<b>DIVISIVE REORGANIZATIONS</b> K. A. Siobhan Monaghan, <i>Davies, Ward Phillips &amp; Vineberg LLP</i> (Toronto)
6:15 pm	<b>DINNER</b> <i>Free evening with optional wine tour and dinner. Please RSVP on registration form</i>

\* Indicates Small Group



## TUESDAY, MAY 27

7:00 am - 8:30 am	<b>BREAKFAST</b>
8:30 am - 9:45 am	<b>FINANCING ISSUES</b> Mark Meredith, <i>KPMG Law LLP</i> (Vancouver) John Lorito, <i>Stikeman Elliott LLP</i> (Toronto) Jeff Trossman, <i>Blake, Cassels &amp; Graydon LLP</i> (Toronto)
9:45 am - 10:00	<b>REFRESHMENT BREAK</b>
10:00 pm - 12:30 pm	<b>FINANCING ISSUES (continued)</b>
12:30 pm - 1:30 pm	<b>LUNCH</b>
1:30 pm - 2:30 pm	<b>PURCHASE AND SALE OF A BUSINESS/ASSET SALES</b> Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto)
2:30 pm - 2:45 pm	<b>REFRESHMENT BREAK</b>
2:45 pm - 3:45 pm	<b>PURCHASE AND SALE OF A BUSINESS/SHARE SALES</b> Douglas Cannon, <i>McCarthy Tetrault LLP</i> (Toronto)
3:45 pm - 5:30 pm	* <b>CASE STUDY: Purchase and Sale of a Business/Tax Issues in Documentation</b> <b>Speakers:</b> Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto) Douglas Cannon, <i>McCarthy Tetrault LLP</i> (Toronto) Robin MacKnight, <i>Wilson Vukelich LLP</i> (Markham)
5:30 pm - 6:30 pm	<b>DINNER</b>
6:30 pm - 7:20 pm	<b>KEYNOTE SPEAKER</b> The Honourable Mr. Justice Marshall Rothstein, <i>Supreme Court of Canada</i> (Ottawa)
7:25 pm - 8:45 pm	<b>PARTNERSHIPS</b> Robin MacKnight, <i>Wilson Vukelich LLP</i> (Markham)

## WEDNESDAY, MAY 28

7:00 am - 8:30 am	<b>BREAKFAST</b>
8:30 am - 9:45 am	<b>STATUTORY INTERPRETATION</b> Brian Arnold (London)
9:45 am - 10:45 am	<b>SUPREME COURT OF CANADA ADVOCACY</b> Al Meghji, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Toronto)
10:45 am - 11:00 am	<b>REFRESHMENT BREAK</b>

\* Indicates Small Group



11:00 am – 12:15 pm	<b>TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT</b> Ed Kroft, Q.C., <i>Blake, Cassels &amp; Graydon LLP</i>
12:15 pm - 1:45 pm	<b>LUNCH WITH SPEAKERS:</b> <b>RISK MANAGEMENT FOR TAX ADVISORS</b> Brian R. Carr, <i>KPMG Law LLP</i> (Toronto) Ed Kroft, Q.C., <i>Blake Cassels &amp; Graydon</i>
1:45 pm – 3:00 pm	<b>TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION</b> Robert McMechan, Ph.D., <i>TaxAssistance.ca, Barrister &amp; Solicitor</i> (Ottawa) The Honourable Patrick Boyle, <i>Tax Court of Canada</i> (Ottawa)
3:00 pm - 3:15 pm	<b>REFRESHMENT BREAK</b>
3:15 pm - 4:30 pm	<b>PRACTICE DILEMMAS: Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues</b> Panel Discussion: Ed Kroft, Q.C., <i>Blake, Cassels &amp; Graydon LLP</i> Robert McMechan, Ph.D., <i>TaxAssistance.ca, Barrister &amp; Solicitor</i> (Ottawa) Alan M. Schwartz, Q.C., <i>Fasken Martineau DuMoulin LLP</i> (Toronto)
4:30 pm – 4:45 pm	<b>REFRESHMENT BREAK</b>
4:45 pm – 6:00 pm	<b>PRACTICE DILEMMAS (continued)</b>
6:00 pm – 7:00 pm	<b>DINNER</b>
7:00 pm – 8:15 pm	<b>THE GENERAL ANTI-AVOIDANCE RULE</b> Panel Discussion: Ed Kroft Q.C., <i>Blake, Cassels &amp; Graydon LLP</i> Ed Harris, Q.C., <i>McInnes Cooper</i> (Halifax) Ian MacGregor, Q.C., <i>Osler, Hoskin &amp; Harcourt LLP</i> (Ottawa) Deen Olsen, <i>Justice Canada, Tax Law Services Branch</i> (Ottawa)
8:15 pm-8:30 pm	<b>REFRESHMENT BREAK</b>
8:30 pm – 9:30 pm	<b>THE GENERAL ANTI-AVOIDANCE RULE (continued)</b>

#### THURSDAY, MAY 29

7:00 am - 8:30 am	<b>BREAKFAST</b>
8:30 am - 11:00 am	<b>OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES</b> Robert Raizenne, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Montreal)
11:00 am - 11:15 am	<b>REFRESHMENT BREAK</b>

\* Indicates Small Group



11:15 am - 12:30 pm	<b>TAXPAYER MIGRATION</b> Colin Campbell, <i>Faculty of Law, University of Western Ontario</i> (London)
12:30 pm - 1:30 pm	<b>LUNCH</b>
1:30 pm - 3:00 pm	<b>INBOUND INVESTMENT - CROSSBORDER ISSUES</b> Panel Discussion: Christopher Steeves, <i>Fasken Martineau DuMoulin LLP</i> (Toronto) Maralynne A. Monteith, <i>WeirFoulds LLP</i> (Toronto) Blake Murray, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Toronto)
3:00 pm - 3:15 pm	<b>REFRESHMENT BREAK</b>
3:15 pm - 5:15 pm	<b>*CASE STUDY: CROSSBORDER ISSUES</b> Speakers: Christopher Steeves, <i>Fasken Martineau DuMoulin LLP</i> (Toronto) Maralynne A. Monteith, <i>WeirFoulds LLP</i> (Toronto) Blake Murray, <i>Osler, Hoskin &amp; Harcourt LLP</i> (Toronto) Colin Campbell, <i>Faculty of Law, University of Western Ontario</i> (London)
5:30 pm – 6:30	<b>DINNER</b> <i>Free evening, dine at leisure in Queen's Landing Restaurant</i>
<b>FRIDAY, MAY 30</b>	
7:00 am - 8:00 am	<b>BREAKFAST</b>
8:00 am - 9:00 am	<b>STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES</b> Elizabeth Boyd, <i>Blake, Cassels and Graydon LLP</i> (Toronto)
9:00 am - 9:45 am	<b>LIFE, DEATH AND TAXES: PLANNING STRATEGIES FOR THE FINAL EXIT</b> Evelyn Schusheim, <i>Cummings, Cooper, Schusheim &amp; Berliner LLP</i> (Toronto) Prof. Catherine Brown, <i>Faculty of Law, University of Calgary</i> (Calgary) Elena Hoffstein, <i>Fasken Martineau DuMoulin LLP</i> (Toronto)
9:45 am - 10:00 am	<b>REFRESHMENT BREAK</b>
10:00 am - 12:15 am	<b>LIFE, DEATH AND TAXES: PLANNING STRATEGIES FOR THE FINAL EXIT (continued)</b>
12:15 pm - 12:30 pm	<b>LUNCH BREAK</b>
12:30 pm - 1:30 pm	<b>WORKING LUNCH:</b> <b>NON-RESIDENT TRUSTS AND OFFSHORE INVESTMENT FUND PROPERTIES</b> Paul Gibney, <i>Thorsteinssons LLP</i> (Toronto)
1:30 pm	<b>CLOSING REMARKS</b> Ed Kroft Q.C., <i>Blake, Cassels &amp; Graydon LLP</i>

\* Indicates Small Group