



THE CANADIAN
BAR ASSOCIATION

CBA TAX LAW FOR LAWYERS CONFERENCE

MAY 26 – May 31, 2019 | NIAGARA-ON-THE-LAKE (ON)

CBA TAX LAW FOR LAWYERS CONFERENCE

MAY 26 – 31, 2019 | PILLAR AND POST, NIAGARA-ON-THE-LAKE

Conference Co-Chairs:

Brian R. Carr, Thorsteinssons LLP

Ed Kroft, Q.C., Bennett Jones LLP

SUNDAY, MAY 26

- 12:15 - 13:00 **Registration and Lunch** | Room: Regent/Carriages Dining Room
- 13:00 - 13:15 **Conference Welcome and Introduction**
- Speaker:** **Brian R. Carr**, *Thorsteinssons LLP* (Toronto, ON)
- 13:15 - 14:30 **Statutory Interpretation** (*1.25 hours - Substantive Content*)
- Speaker:** **Kimberley Brooks**, *Dalhousie University* (Halifax, NS)
- 14:30 - 14:45 **Refreshment Break**
- 14:45 - 15:45 **Choice of Business Vehicles** (*1 hour - Substantive Content*)
- Speaker:** **Richard Lewin**, *Wildeboer Dellelce LLP* (Toronto, ON)
- 15:45 - 16:00 **Refreshment Break**
- 16:00 - 17:00 **Introduction to Tax Attributes** (*1 hour - Substantive Content*)
- Speaker:** **Michael Templeton**, *McMillan LLP* (Toronto, ON)
- 17:00 - 18:30 **Case Study: A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition** (*1.5 hours - Substantive Content*)
- BREAKOUT 1 – Simcoe: **Richard Lewin**, *Wildeboer Dellelce LLP* (Toronto, ON)
 BREAKOUT 2 – Gallery: **Michael Templeton**, *McMillan LLP* (Toronto, ON)
 BREAKOUT 3 – Studio II: **Kimberley Brooks**, *Dalhousie University* (Halifax, NS)
- 18:30 - 19:15 **Dinner** | Room: Carriages Dining Room
- 19:15 - 20:30 **GST and PST Issues Affecting Corporate Reorganizations, Business Sales and Partnerships** (*1.25 hours - Substantive Content*)
- Speaker:** **W. Jack Millar**, *Millar Kreklewetz LLP* (Toronto, ON)

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MONDAY, MAY 27

7:00 - 8:00 **Breakfast** | Room: Restaurant

8:00 - 9:15 **Rollovers – Section 85** (1.25 hours - Substantive Content)

Speaker: **Jerald M. Wortsman**, *Torys LLP* (Toronto, ON)

9:15 - 9:30 **Refreshment Break**

9:30 - 10:45 **Corporate Distributions** (1.25 hours - Substantive Content)

Speaker: **Mark Brender**, *Osler, Hoskin & Harcourt LLP* (Montreal, QC)

10:45 - 11:00 **Refreshment Break**

11:00 - 12:15 **Share Exchanges (Section 51, 85.1, 86 and 86.1)** (1.25 hours - Substantive Content)

Speaker: **Don Cherniawsky**, *Felesky Flynn* (Edmonton, AB)

12:15 - 13:15 **Lunch** | Room: Carriages Dining Room

13:15 - 14:30 **Amalgamations and Wind-Ups** (1.25 hours - Substantive Content)

Speaker: **Kathleen Penny**, *Blake Cassels & Graydon LLP* (Toronto, ON)

14:30 - 14:40 **Refreshment Break**

14:40 - 16:10 **Case Study: Section 85** (1.5 hours - Substantive Content)

BREAKOUT 1 – Olde Library: **Jeffrey Oldewening**, *KPMG Law LLP* (Toronto, ON)

BREAKOUT 2 – Simcoe: **Kathleen Penny**, *Blake Cassels & Graydon LLP* (Toronto, ON)

BREAKOUT 3 – Studio II: **Don Cherniawsky, Q.C.**, *Felesky Flynn* (Edmonton, AB)

BREAKOUT 4 – Niagara: **Jerald M. Wortsman**, *Torys LLP* (Toronto, ON)

BREAKOUT 5 – Gallery: **Mark Brender**, *Osler, Hoskin & Harcourt LLP* (Montreal, QC)

16:10 - 16:20 **Refreshment Break**

16:20 - 17:35 **Divisive Reorganizations** (1.25 hours - Substantive Content)

Speaker: **Jeffrey Oldewening**, *KPMG Law LLP* (Toronto, ON)

18:00 **Dinner**

*Free evening with optional wine tour and dinner. Shuttle for Wine Tour will depart from front entrance of the Hotel at 6:00 pm. Those not attending the wine tour will have a credit applied to their guestroom in the amount of \$48 to dine at leisure in a restaurant of their choosing within the Pillar and Post, Prince of Wales and Queen's Landing properties. **You must be registered for this prior to the conference.***

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TUESDAY, MAY 28

7:00 - 8:00 **Breakfast** | Room: Restaurant

8:00 - 9:15 **Financing Issues** (3.75 hours - Substantive Content)

Speakers: **Mark Meredith**, *KPMG Law LLP* (Vancouver, BC)
 Dean Kraus, *Stikeman Elliott LLP* (Toronto, ON)
 Jeff Trossman, *Blake, Cassels & Graydon LLP* (Toronto, ON)

9:15 - 9:30 **Refreshment Break**

9:30 - 10:45 **Financing Issues (continued)**

10:45 - 11:00 **Refreshment Break**

11:00 - 12:15 **Financing Issues (continued)**

12:15 - 13:00 **Lunch** | Room: Carriages Dining Room

13:00 - 14:00 **Purchase and Sale of a Business/Asset Sales** (1 hour - Substantive Content)

Speaker: **Catherine A. Brayley**, *Miller Thomson LLP* (Vancouver, BC)

14:00 - 14:15 **Refreshment Break**

14:15 - 15:15 **Purchase and Sale of a Business/Share Sales** (1 hour - Substantive Content)

Speaker: **Patrick McCay**, *McCarthy Tetrault LLP* (Toronto, ON)

15:15 - 16:45 **Case Study: Purchase and Sale of a Business/Tax Issues in Documentation**
(1.5 hours - Substantive Content)

BREAKOUT 1 – Simcoe: **Catherine A. Brayley**, *Miller Thomson LLP* (Vancouver, BC)

BREAKOUT 2 – Gallery: **Patrick McCay**, *McCarthy Tetrault LLP* (Toronto, ON)

BREAKOUT 3 – Studio II: **Genevieve Lille**, *Deloitte Tax Law LLP* (Toronto, ON)

16:45 - 17:00 **Refreshment Break**

17:00 - 18:15 **Partnerships** (1.25 hours - Substantive Content)

Speaker: **Genevieve Lille**, *Deloitte Tax Law LLP* (Toronto, ON)

18:15 - 19:15 **Dinner** | Room: Carriages Dining Room

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WEDNESDAY, MAY 29

- 7:00 – 8:00 **Breakfast** | Room: Restaurant
- 8:00 - 9:15 **Small Business Planning** (2.25 hours - Substantive Content)
- Speakers:** **Daren Baxter**, *McInnes Cooper* (Halifax, NS)
 Maureen Berry, *Fasken Martineau DuMoulin LLP* (Toronto, ON)
- 9:15 - 9:30 **Refreshment Break**
- 9:30 - 10:30 **Small Business Planning (Continued)**
- 10:30 - 10:45 **Refreshment Break**
- 10:45 - 12:00 **Tax Dispute Resolution I: Assessments, Appeals and Enforcement**
 (1.25 hours - Substantive Content)
- Speaker:** **Ed Kroft, Q.C.**, *Bennett Jones LLP* (Vancouver, BC)
- 12:00 - 13:15 **Lunch and the Role of the Ombudsman** | Room: Gallery (2nd Floor)
 (0.75 hours – Substantive Content)
- Speaker:** **Sherra Profit**, *Office of the Taxpayers' Ombudsman* (Ottawa, ON)
- 13:15 - 14:15 **Appellate Practice in the Supreme Court of Canada** (1 hour - Substantive Content)
- Speaker:** **The Honourable Marshall Rothstein C.C., Q.C.**, *Osler* (Vancouver, BC)
- 14:15 - 14:30 **Refreshment Break**
- 14:30 - 15:45 **Tax Dispute Resolution II: The Conduct of Tax Litigation** (1.25 hours – Substantive Content)
- Speakers:** **Ed Kroft, Q.C.**, *Bennett Jones LLP* (Vancouver, BC)
 The Honourable Patrick Boyle, *Tax Court of Canada* (Ottawa, ON)
 Ian MacGregor, Q.C., *PwC Law LLP* (Ottawa, ON)
- 15:45 - 16:00 **Refreshment Break**
- 16:00 - 18:15 **Practice Dilemmas: Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues**
 (2.25 hours - Ethics/Professionalism/Practice Management Content)
- Speakers:** **Ed Kroft, Q.C.**, *Bennett Jones LLP* (Vancouver, BC)
 Brian R. Carr, *Thorsteinssons LLP* (Toronto, ON)
 Ian MacGregor, Q.C., *PwC Law LLP* (Ottawa, ON)

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WEDNESDAY, MAY 29 (continued)

18:15 - 19:45 **Dinner and Risk Management for Tax Advisors** | Room: Gallery (2nd Floor)
(0.75 hour - Ethics/Professionalism/Practice Management Content)

Speakers: **Brian R. Carr**, *Thorsteinssons LLP* (Toronto, ON)
 Ed Kroft, Q.C., *Bennett Jones LLP* (Vancouver, BC)

THURSDAY, MAY 30

7:00 - 8:00 **Breakfast** | Room: Restaurant

8:00 - 9:15 **The General Anti-Avoidance Rule** (2.25 hours - Substantive Content)

Speakers: **Matt Williams**, *Thorsteinssons* (Toronto, ON)
 David Duff, *University of British Columbia*. (Vancouver, BC)
 Deen Olsen, *Justice Canada, Tax Law Services Branch* (Ottawa, ON)

9:15 - 9:30 **Refreshment Break**

9:30 - 10:30 **The General Anti-Avoidance Rule (continued)**

10:30 - 10:45 **Refreshment Break**

10:45 - 11:45 **Non-Resident Trusts and Offshore Investment Fund Properties** (1 hour - Substantive Content)

Speaker: **Paul Gibney**, *Thorsteinssons LLP* (Toronto, ON)

11:45 - 12:45 **Lunch** | Room: Gallery (2nd Floor)

12:45 - 14:00 **Taxpayer Migration** (1.25 hours - Substantive Content)

Speaker: **Colin Campbell**, *Faculty of Law, University of Western Ontario* (London)

14:00 - 14:15 **Refreshment Break**

14:15 - 16:15 **Inbound Investment – Cross border Issues** (2.0 hours - Substantive Content)

Speakers: **Christopher Steeves**, *Fasken Martineau DuMoulin LLP* (Toronto, ON)
 Carrie Smit, *Goodmans LLP* (Toronto, ON)
 Amanda Heale, *Osler, Hoskin & Harcourt LLP* (Toronto, ON)

16:15 - 16:30 **Refreshment Break**

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THURSDAY, MAY 30 (continued)

16:30 – 17:30 **Stock Incentive Plans and Other Equity Based Incentives** (1 hour - Substantive Content)

Speaker: Elizabeth Boyd, *Blake, Cassels and Graydon LLP* (Toronto, ON)

17:30 **Dinner**

Free evening. A credit has been applied to your guestroom in the amount of \$48 to dine at leisure at a restaurant of your choosing within the Pillar and Post, Prince of Wales and Queen's Landing properties.

FRIDAY, MAY 31

7:00 - 8:00 **Breakfast** | Room: Restaurant

8:00 - 9:30 **Life, Death and Taxes: Planning Strategies for the Final Exit** (2.75 hours - Substantive Content)

Speakers: Catherine Brown, *Faculty of Law, University of Calgary* (Calgary, AB)
Pamela Cross, *Borden Ladner Gervais LLP* (Ottawa, ON)
Elena Hoffstein, *Fasken Martineau DuMoulin LLP* (Toronto, ON)

9:30 - 9:45 **Refreshment Break**

9:45 - 11:00 **Life, Death and Taxes: Planning Strategies for the Final Exit (continued)**

11:00 - 11:15 **Refreshment Break**

11:15 - 12:15 **Outbound Investment – The Foreign Affiliate Rules** (2 hours - Substantive Content)

Speaker: Robert Raizenne, *Osler, Hoskin & Harcourt LLP* (Montreal, QC)

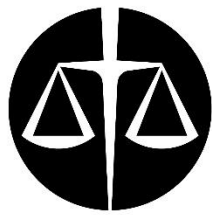
12:15 - 12:45 **Lunch Break** | Room: Gallery (2nd Floor)

12:45 - 13:45 **Outbound Investment – The Foreign Affiliate Rules (continued)**

13:45 **Closing Remarks**

Speaker: Brian R. Carr, *Thorsteinssons LLP* (Toronto, ON)

To obtain accreditation information for the entire conference in each Canadian jurisdiction, please visit the [conference webpage](#).



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