

CBA TAX LAW FOR LAWYERS CONFERENCE

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

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: Queenston Hall**
- 13:00 | 13:15** **Conference Welcome and Introduction**
 Brian R. Carr, *Thorsteinssons LLP* (Toronto)
- 13:15 | 14:30** **Statutory Interpretation** (1.25 hours - **Substantive Content**)
- Speaker:** **Kimberley Brooks**, *Dalhousie University* (Halifax)
- 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)
- 15:45 | 16:00** **Refreshment Break**
- 16:00 | 17:00** **Introduction to Tax Attributes** (1 hour - **Substantive Content**)
- Speaker:** **Michael Templeton**, *McMillan LLP* (Toronto)
- 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)
 BREAKOUT 2 – Gallery: **Michael Templeton**, *McMillan LLP* (Toronto)
 BREAKOUT 3 – Studio 2: **Brian R. Carr**, *Thorsteinssons LLP* (Toronto)
- 18:30 | 19:15** **Dinner | Room: Restaurant**

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)

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)

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)

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)

12:15 | 13:15 **Lunch | Room: Queenston Hall**

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

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

14:30 | 14:40 **Refreshment Break**

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

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

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

BREAKOUT 3 – Studio 2: Don Cherniawsky, Q.C., *Felesky Flynn* (Edmonton)

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

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

16:10 | 16:20 **Refreshment Break**

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

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

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 can use the voucher to dine at leisure in the Queen's Landing restaurant.

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)
 John Lorito, *Stikeman Elliott LLP* (Toronto)
 Jeff Trossman, *Blake, Cassels & Graydon LLP* (Toronto)

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: Queenston Hall**

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

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

14:00 | 14:15 **Refreshment Break**

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

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

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)
BREAKOUT 2 – Gallery: **Patrick McCay**, *McCarthy Tetrault LLP* (Toronto)
BREAKOUT 3 – Studio 2: **Genevieve Lille**, *PwC Law LLP* (Toronto)

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

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

Speaker: **Genevieve Lille**, *PwC Law LLP* (Toronto)

18:15 | 19:15 **Dinner | Room: Queenston Hall**

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)**
 Maureen Berry, *Fasken Martineau DuMoulin LLP* (Toronto)
- 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)**
- 12:00 | 13:15** **Lunch and the Role of the Ombudsman | Room: Queenston Hall**
*(0.75 hours – **Substantive Content**)*
- Speaker:** **Sherra Profit, *Office of the Taxpayers' Ombudsman* (Ottawa)**
- 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)**
- 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)**
 The Honourable Patrick Boyle, *Tax Court of Canada* (Ottawa)
 Ian MacGregor, Q.C., *PwC Law LLP* (Ottawa)
- 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**)*
- Speaker:** **Ed Kroft, Q.C., *Bennett Jones LLP* (Vancouver)**
 Brian R. Carr, *Thorsteinssons LLP* (Toronto)
 Ian MacGregor, Q.C., *PwC Law LLP* (Ottawa)

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

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

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)
 David Duff, *University of British Columbia*. (Vancouver)
 Deen Olsen, *Justice Canada, Tax Law Services Branch* (Ottawa)

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)

11:45 | 12:45 **Lunch | Room: Queenston Hall**

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)
 Carrie Smit, *Goodmans LLP* (Toronto)
 Amanda Heale, *Osler, Hoskin & Harcourt LLP* (Toronto)

16:15 | 16:30 **Refreshment Break**

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)

17:30

Dinner

Free evening, use voucher to dine at leisure in Queen's Landing Restaurant

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)
 Pamela Cross, *Borden Ladner Gervais LLP* (Ottawa)
 Elena Hoffstein, *Fasken Martineau DuMoulin LLP* (Toronto)

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)

12:15 | 12:45

Lunch Break | Room: Queenston Hall

12:45 | 13:45

Outbound Investment – The Foreign Affiliate Rules (continued)

13:45

Closing Remarks

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

Accreditation for the entire conference in all Canadian jurisdictions except New Brunswick and Saskatchewan*:

- Substantive, skills and/or procedural content: 41.0 hours
- Ethics, professionalism and/or practice management content: 3 hours

Please visit the [conference webpage](#) for additional information.