



THE CANADIAN BAR ASSOCIATION  
L'ASSOCIATION DU BARREAU CANADIEN

# 2009 TAX LAW FOR LAWYERS



Presented by the National Taxation Law  
Section and the Continuing Legal Education  
Committee of the Canadian Bar Association

**May 24 - 29, 2009**  
**Queen's Landing Inn**  
**Niagara-on-the-Lake, Ontario**

## LE DROIT FISCAL À L'INTENTION DES AVOCAT ET AVOCATES

Pour la **quinzième année consécutive**, ce cours perfectionné en droit fiscal permettra aux avocats et avocates débutant leur pratique dans cette discipline ainsi qu'aux autres praticiens intéressés de se familiariser avec les règles qui régissent la fiscalité canadienne. Ce programme est constamment mis à jour et révisé de façon à ce que l'on traite des sujets les plus actuels. Ce programme, très varié dans sa forme, donnera aux participants l'occasion d'entendre des exposés magistraux, d'assister à des groupes de discussion et de prendre part à des ateliers en petits groupes sous la direction d'éminents fiscalistes.

*Ce programme est offert  
uniquement en anglais.*

### Conference Co-Chairs

**Brian R. Carr**, Moskowitz & Meredith LLP (Toronto)  
**Ed Kroft, Q.C.**, McCarthy Tetrault LLP (Vancouver)

This program, in its **fifteenth year** of presentation, has been developed by senior tax law specialists to assist junior tax specialists and non-specialists in the practical applications of Canadian tax law.

Six days of sessions have been designed to allow conference participants an opportunity to learn from speakers in plenary and panel discussion formats. Registrants will also participate in small group workshops led by tax experts who will work through case studies and problems, highlighting the significant issues and sharing their practical experience. These hands-on training sessions will provide the optimal learning experience for people interested in expanding their understanding of corporate and personal taxation and estate planning concepts.

Participants at this program will receive invaluable reference materials including papers, checklists, precedents and bibliographies.

### WHO SHOULD ATTEND?

This course has been created for tax and estate lawyers in their first three years of practice, business law and general practitioners, corporate lawyers and in-house counsel.

## COMMENTS FROM PREVIOUS PROGRAMS:

"Excellent informative and useful sessions presenting complex ideas, basic concepts and introducing new topics."

"This is an excellent conference. Worth the time and money. Faculty is outstanding. Case studies with problems/solutions are a great resource. I would strongly recommend it to others."

"Frankly, the best tax education I have ever received. The degree of technicalities was perfect. The quality of speakers was impressive, and so was the quality of the papers."

"I enjoyed all of the sessions and would recommend this course as an excellent overview of Canadian tax topics/issues. Great course!"

# Program

## SUNDAY, MAY 24, 2009

11:00 am – 1:00 pm	<b>REGISTRATION</b>
12:30 pm – 1:30 pm	<b>LUNCH</b>
1:30 pm – 1:45 pm	<b>WELCOME</b> Brian R. Carr, <i>Moskowitz &amp; Meredith</i> (Toronto)
1:45 pm – 2:45 pm	<b>CHOICE OF BUSINESS VEHICLES</b> Richard Lewin, <i>Heenan Blaikie 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

### \* CASE STUDY

A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition (*refreshments included*)

**Speakers:** Richard Lewin, *Heenan Blaikie LLP* (Toronto)  
Michael Templeton, *McMillan LLP* (Toronto)  
Brian J. Wilson, *Wilson Yukelich LLP*

5:30 pm – 6:30 pm

### DINNER

6:30 pm – 7:30 pm

### ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS

Brian J. Wilson, *Wilson Yukelich LLP* (Markham)

7:30 pm – 7:45 pm

### REFRESHMENT BREAK

7:45 pm – 8:45 pm

**GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS**  
W. Jack Millar, *Millar Kreklewetz LLP* (Toronto)

## MONDAY, MAY 25, 2009

7:00 am – 8:30 am	<b>BREAKFAST</b>
8:30 am – 9:45 am	<b>ROLLOVERS – SECTION 85</b> Jerald M. Wortsman, <i>McCarthy Tétrault LLP</i> (Toronto)
9:45 am – 10:00 am	<b>REFRESHMENT BREAK</b>
10:00 am – 11:15 am	<b>SHARE EXCHANGES (SECTION 51, 85.1, 86.1)</b> Patrick Kirby, <i>Felesky Flynn</i> (Edmonton)
11:15 am – 11:30 am	<b>REFRESHMENT BREAK</b>
11:30 am – 12:45 pm	<b>AMALGAMATIONS AND WIND-UPS</b> Ronald Richler, <i>Blake Cassels &amp; Graydon LLP</i> (Toronto)
12:45 pm – 2:00 pm	<b>LUNCH</b>

2:00 pm – 3:30 pm

### \* CASE STUDY

**Speakers:** Brian R. Carr, *Moskowitz & Meredith LLP* (Toronto)  
Ronald Richler, *Blake Cassels & Graydon LLP* (Toronto)  
Patrick Kirby, *Felesky Flynn* (Edmonton)  
Jerald M. Wortsman, *McCarthy Tétrault LLP* (Toronto)

3:30 pm – 3:45 pm

### REFRESHMENT BREAK

3:45 pm – 5:00 pm

### DIVISIVE REORGANIZATIONS

Brian R. Carr, *Moskowitz & Meredith LLP* (Toronto)

### FREE EVENING

6:00 pm

### OPTIONAL WINE TOUR AND DINNER

Hillebrand Winery

<http://www.hillebrand.com/index.php>

\*\*Not included in hotel rate. Please RSVP on registration form. \*\*

## TUESDAY, MAY 26, 2009

7:00 am – 8:30 am	<b>BREAKFAST</b>
8:30 am – 9:30 am	<b>PURCHASE AND SALE OF A BUSINESS/ASSET SALES</b> Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto)
9:30 am – 9:45 am	<b>REFRESHMENT BREAK</b>
9:45 am – 10:45 am	<b>PURCHASE AND SALE OF A BUSINESS/SHARE SALES</b> Douglas Cannon, <i>McCarthy Tétrault LLP</i> (Toronto)
10:45 am – 12:30 pm	<b>* CASE STUDY</b> Purchase and Sale of a Business/Tax Issues in Documentation <b>Speakers:</b> Catherine A. Brayley, <i>Bennett Jones LLP</i> (Toronto) Douglas Cannon, <i>McCarthy Tétrault LLP</i> (Toronto) Robin MacKnight, <i>Wilson Yukelich LLP</i> (Markham)
12:30 pm – 1:30 pm	<b>LUNCH</b>
1:30 pm – 3:00 pm	<b>PARTNERSHIPS</b> Robin MacKnight, <i>Wilson Yukelich LLP</i> (Markham)
3:00 pm – 3:15 pm	<b>REFRESHMENT BREAK</b>
3:15 pm – 4:15 pm	<b>TAXPAYER MIGRATION</b> Colin Campbell, <i>Davies Ward Phillips &amp; Vineberg LLP</i> (Toronto)
4:15 pm – 4:30 pm	<b>BREAK</b>

4:30 pm – 6:00 pm

### INBOUND INVESTMENT - CROSSBORDER ISSUES

Panel Discussion

Christopher Steeves, *Fraser Milner Casgrain LLP* (Toronto)  
Maralynne A. Monteith, *WeirFoulds LLP* (Toronto)  
Blake Murray, *Osler, Hoskin & Harcourt LLP* (Toronto)

6:00 pm – 7:00 pm

### DINNER

7:00 pm – 9:00 pm

### \*CASE STUDY

Crossborder Issues

**Speakers:** Christopher Steeves, *Fraser Milner Casgrain LLP* (Toronto)  
Maralynne A. Monteith, *WeirFoulds LLP* (Toronto)  
Blake Murray, *Osler, Hoskin & Harcourt LLP* (Toronto)  
Colin Campbell, *Davies Ward Phillips & Vineberg LLP* (Toronto)



This program has been accredited by the Law Society of Upper Canada for 43 credits towards the professional development requirement for certification (Corporate & Commercial Law).

For more information please consult the link below to the Law Society web page relating to the Certified Specialist Program/CLE Accreditation.

[http://www.lsuc.on.ca/services/services\\_specialist\\_intro\\_en.jsp](http://www.lsuc.on.ca/services/services_specialist_intro_en.jsp)

**WEDNESDAY, MAY 27, 2009**

7:00 am – 8:30 am	<b>BREAKFAST</b>
8:30 am – 9:30 am	<b>STATUTORY INTERPRETATION</b> David Duff, <i>University of Toronto (Visiting Professor, Faculty of Law, University of British Columbia)</i>
9:30 am – 9:45 am	<b>REFRESHMENT BREAK</b>
9:45 am – 10:45 am	<b>Supreme Court of Canada Procedure</b> Al Meghji, <i>Osler, Hoskin &amp; Harcourt LLP (Toronto)</i>
10:45 am – 11:00 pm	<b>REFRESHMENT BREAK</b>
11:00 am – 12:15 am	<b>TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT</b> Ed Kroft, Q.C., <i>McCarthy Tétrault LLP (Vancouver)</i>
12:15 pm – 1:45 pm	<b>LUNCH</b>
1:45 pm – 3:00 pm	<b>TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION</b> Robert McMechan, <i>TaxAssistance.ca, Barrister &amp; Solicitor (Ottawa)</i>
3:00 pm – 3:15 pm	<b>REFRESHMENT BREAK</b>

3:15 pm – 4:30 pm

**PRACTICE DILEMMAS:**

**Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues**  
Panel Discussion

Ed Kroft, Q.C., *McCarthy Tétrault LLP (Vancouver)*Robert McMechan, *TaxAssistance.ca, Barrister & Solicitor (Ottawa)*Alan M. Schwartz, Q.C., *Fasken Martineau DuMoulin LLP (Toronto)*

4:30 pm – 4:45 pm

**REFRESHMENT BREAK**

4:45 pm – 6:00 pm

**PRACTICE DILEMMAS: (CONT'D)**

Panel Discussion

6:00 pm – 7:00 pm

**DINNER**

7:00 pm – 9:30 pm

**THE GENERAL ANTI-AVOIDANCE RULE**

Panel Discussion

Ed Kroft, Q.C., *McCarthy Tétrault LLP (Vancouver)*Ed Harris, Q.C., *McInnes Cooper (Halifax)*Ian MacGregor, Q.C., *Osler, Hoskin & Harcourt LLP (Ottawa)*Deen C. Olsen, *Justice Canada, Tax Law Services Branch (Ottawa)*

8:15 pm – 8:30 pm

**REFRESHMENT BREAK**

8:30 pm – 9:30 pm

**THE GENERAL ANTI-AVOIDANCE RULE (CONT'D)**

Panel Discussion

**THURSDAY, MAY 28, 2009**

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 (Montreal)</i>
11:00 am – 11:15 am	<b>REFRESHMENT BREAK</b>
11:15 am – 12:30 pm	<b>FINANCING ISSUES</b> Panel Discussion: Ronald K. Durand, <i>Stikeman Elliott LLP (Toronto)</i> Evelyn Moskowitz, <i>Moskowitz &amp; Meredith LLP (Toronto)</i> Paul K. Tamaki, <i>Blake, Cassels &amp; Graydon LLP (Toronto)</i>
12:30 pm – 1:30 pm	<b>LUNCH</b>

1:30 pm – 4:00 pm

**FINANCING ISSUES (continued)**

Panel Discussion:

Ronald K. Durand, *Stikeman Elliott LLP (Toronto)*Evelyn Moskowitz, *Moskowitz & Meredith LLP (Toronto)*Paul K. Tamaki, *Blake, Cassels & Graydon LLP (Toronto)*

4:15 am – 4:30 pm

**REFRESHMENT BREAK**

4:30 am – 6:00 pm

**\*CASE STUDY**

Share Capital Design

Ronald K. Durand, *Stikeman Elliott LLP (Toronto)*Evelyn Moskowitz, *Moskowitz & Meredith LLP (Toronto)*Paul K. Tamaki, *Blake, Cassels & Graydon LLP (Toronto)*

6:00 pm – 7:30 pm

**DINNER****FREE EVENING****FRIDAY, MAY 29, 2009**

7:00 am – 8:30 am	<b>BREAKFAST</b>
8:30 am – 9:30 am	<b>STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES</b> Julie Y. Lee, <i>Osler, Hoskin &amp; Harcourt, LLP (Toronto)</i>
9:30 am – 9:45 am	<b>REFRESHMENT BREAK</b>
9:45 am – 10:30 am	<b>SHAREHOLDER AGREEMENTS</b> Evelyn Schusheim, <i>Cummings, Cooper, Schusheim &amp; Berliner LLP (Toronto)</i>
10:30 am – 10:45 am	<b>REFRESHMENT BREAK</b>
10:45 pm – 12:00 noon	<b>TAXATION ON DEATH</b> Prof. Catherine Brown, <i>Faculty of Law, University of Calgary (Calgary)</i>
12:00 pm – 1:00 pm	<b>LUNCH</b>
1:00 pm – 2:00 pm	<b>ESTATE PLANNING AND DOMESTIC TRUSTS</b> Maria Elena Hoffstein, <i>Fasken Martineau DuMoulin LLP (Toronto)</i>

2:00 pm – 2:15 pm

**REFRESHMENT BREAK**

2:15 pm – 3:15 pm

**NON-RESIDENT TRUSTS AND FOREIGN INVESTMENT ENTITIES**Paul Gibney, *Thorsteinssons LLP (Toronto)*

3:15 pm

**CLOSING REMARKS**

This program has been approved for LawPro CLE Premium Credit. For more information, please consult the following LawPro web page:

<http://www.lawpro.ca/CLECredit/default.asp>

This program has been approved for 47.75 hours of Continuing Professional Development (CPD) by the Law Society of British Columbia.

# Registration Form

## MEETING VENUE

### Queen's Landing Inn

155 Byron Street

Niagara-on-the-Lake, ON

Telephone: (905) 468-2195 or 1-888-669-5566

Fax: (905) 468-2227

<http://www.vintage-hotels.com/niagara-on-the-lake/hotels/queens-landing.php>

## HOTEL RESERVATION

Please note that a room block has been reserved for you at the Queen's Landing Inn. **Registration fees** for this conference **do not include travel or accommodation**. This is the responsibility of the delegate. Please contact the Queen's Landing Inn directly and quote the **CBA Tax Law for Lawyers conference** to obtain the preferred rate. All meals are included in your accommodation rate. **HOTEL RESERVATION CUT-OFF DATE: April 23, 2009.**

## TRAVEL

Air Canada is the official carrier for all our CBA meetings. In order to receive a 10% discount, you must book your flight on-line at [www.aircanada.ca](http://www.aircanada.ca) and indicate the promotion code **MBBNG6VI**. The discount is not available if you call Air Canada directly.

## CAR RENTAL

AVIS, the official rental car supplier of the CBA, offers several special rates. Call 1-800-331-1600 or visit [www.avis.com](http://www.avis.com) to reserve your car. You must quote discount number **C136498**.

## REGISTRATION

Pay by credit card (Visa, MasterCard or Amex), or send cheque or money order made payable to the Canadian Bar Association together with this registration form to:

### Ashley Woodford

CLE Program Coordinator

Canadian Bar Association

865 Carling Ave., Suite 500

Ottawa, ON, K1S 5S8 or

Email to: [ashleyw@cba.org](mailto:ashleyw@cba.org)

Fax to 613-237-0185

**PAYMENT MUST BE RECEIVED PRIOR TO THE ACTUAL CONFERENCE TOGETHER WITH A COMPLETED REGISTRATION FORM. RECEIPTS WILL BE SENT AFTER THE CONFERENCE.**

**REFUND POLICY:** There will be a 20% administrative charge for any cancellation received in writing prior to **April 23, 2009**. No refund will be given after **April 23, 2009**.

There will be no refunds for "no-show" registrants. The program material will be shipped to registrants unable to attend the program within 15 days of the program.

## INFORMATION

For further information about this program, please contact **Ashley Woodford** at the CBA National Office by telephone at **613-237-2925** or **1-800-267-8860 ext. 186**, or by e-mail at [ashleyw@cba.org](mailto:ashleyw@cba.org).

Note: Dress code for this program is business casual.

For updates on the program please visit our web-site at [www.cba.org/CBA/CLE](http://www.cba.org/CBA/CLE)

## 2009 TAX LAW FOR LAWYERS

May 24 - 29, 2009

	FEE	GST (5%)	TOTAL
<input type="checkbox"/> CBA Members	\$2,600.00	\$130.00	\$2,730.00
<input type="checkbox"/> CBA Members (within 5 years of call)	\$2,320.00	\$116.00	\$2,436.00
<input type="checkbox"/> Non-Members	\$3,100.00	\$155.00	\$3,255.00

Yes, I would like to join the CBA now and pay the member fee to attend this program. I understand that a membership representative will be contacting me.

Yes, I will be attending the **optional wine tour** at Hillebrand Winery on May 25, for an additional fee of \$50.00 plus \$2.50 GST (\$52.50).

Materials will be available for sale online following the conference. Please visit [www.cba.org/store](http://www.cba.org/store) for prices and ordering information.

CBA Membership No.

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Surname

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Please indicate special needs (dietary, wheelchair access, etc.)

### Method of Payment (payment due with registration application)

Cheque  Visa  Mastercard  Amex

Card No.

Expiry Date

Authorized Signature

### PERSONAL INFORMATION CONSENT

CBA's programs are supported by preferred suppliers, sponsors, and exhibitors. Subject to the following paragraph, I understand that the provision of contact information on this form constitutes my consent to such information being disclosed to the preferred suppliers, sponsors, and exhibitors of this program. For further information about the CBA's treatment of personal information, see members' Privacy Policy at [www.cba.org](http://www.cba.org).

By checking this box  I do not wish my contact information disclosed to the preferred suppliers, sponsors and exhibitors of this program. I understand my name will not appear on the delegates list.