

2005 TAX LAW FOR LAWYERS

Presented by the National Tax Law Section and the Continuing Legal Education Committee

May 29 – June 3, 2005
Queen's Landing Inn
Niagara-on-the-Lake, Ontario

LE DROIT FISCAL À L'INTENTION DES AVOCAT(E)S

Pour la onzième année consécutive, ce cours perfectionné en droit fiscal permettra aux avocat(e)s salarié(e)s débutant leur pratique dans cette discipline ainsi qu'aux autre praticien(ne)s intéressé(e)s 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 participant(e)s 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'éminent(e)s fiscalistes.

Si vous désirez de plus amples renseignements, ou pour vous inscrire, veuillez communiquer avec l'Association du Barreau canadien, département de la Formation juridique permanente par téléphone (613) 237-2925 (sans frais: 1-800-267-8860), télécopieur: (613) 237-0185 ou courriel: esterm@cba.org

Ce programme est offert uniquement en anglais

This program, which is now in its eleventh year of presentation has been developed by senior tax law specialists to assist junior tax associates 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 lead 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:

"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."

"One of the best CLE sessions I have attended. Quality of speakers and diversity of participants both added to the overall excellent quality of the seminar."

"A must for any beginning tax associate. The most useful conference I have ever attended."

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

"Exceptional speakers. Terrific organization. Glad to have comprehensive papers to go back to."

"Great conference, I would highly recommend it for any junior practitioner. Brilliant."

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

"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."

"Overall, an amazing week of learning. Nothing like it offered elsewhere. Keep up the good work!"

"Outstanding speakers engaging the audience and truly delivering content. A worthwhile week."

Program

CERTIFIED SPECIALIST



Program accredited by the Law Society of Upper Canada

This program has been accredited by the Specialty Committee(s) of the Law Society of Upper Canada.

45 hours for Trust & Estates Law and 45 hours of Corporate & Commercial Law

For more information please consult the link below to the Law Society web page relating to the Certified Specialist Program/CLE
http://www.lsuc.on.ca/services/services_specialist_intro_en.jsp

Sunday - May 29th, 2005

11:00 am - 1:00 pm	REGISTRATION			Richard Lewin, <i>Heenan Blaikie LLP (Toronto)</i> Graham Turner, <i>Fraser Milner Casgrain LLP (Toronto)</i> Michael Templeton, <i>McMillan Binch (Toronto)</i> Brian J. Wilson, <i>Wilson Vukelich LLP (Markham)</i>
1:00 pm - 2:00 pm	LUNCH		4:45 pm - 5:30 pm	BREAK
2:00 pm - 2:10 pm	WELCOME Brian R. Carr, <i>Fraser Milner Casgrain LLP (Toronto)</i>		5:30 pm - 7:00 pm	DINNER
2:10 pm - 3:15 pm	INTRODUCTION TO TAX ATTRIBUTES Michael Templeton, <i>McMillan Binch (Toronto)</i>		7:00 pm - 8:00 pm	CAPITAL TAX Graham Turner, <i>Fraser Milner Casgrain LLP (Toronto)</i>
3:15 pm - 4:45 pm	* CASE STUDY A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition (INCLUDES REFRESHMENTS)		8:00 pm - 9:00 pm	ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS Brian J. Wilson, <i>Wilson Vukelich LLP (Markham)</i>

Monday - May 30th, 2005

		3:15 pm - 3:30 pm	REFRESHMENT BREAK
8:30 am - 9:30 am	CHOICE OF BUSINESS VEHICLE Richard Lewin, <i>Heenan Blaikie LLP (Toronto)</i>	3:30 pm - 4:45 pm	DIVISIVE REORGANIZATIONS Brian R. Carr, <i>Fraser Milner Casgrain LLP (Toronto)</i>
9:30 am - 9:45 am	REFRESHMENT BREAK	4:45 pm - 6:00 pm	* CASE STUDY - Corporate Reorganizations Brian R. Carr, <i>Fraser Milner Casgrain LLP (Toronto)</i> Michael Quigley, <i>McCarthy Tetrault LLP (Toronto)</i> Ronald Richler, <i>Blake Cassels & Graydon LLP (Toronto)</i> Daniel MacIntosh, <i>Osler, Hoskin & Harcourt LLP (Toronto)</i>
9:45 am - 11:00 am	ROLLOVERS - SECTION 85 Michael Quigley, <i>McCarthy Tetrault LLP (Toronto)</i>		
11:00 am - 12:30 pm	SHARE EXCHANGES (Sections 51, 86, 85.1, 86.1) Daniel MacIntosh, <i>Osler, Hoskin & Harcourt LLP (Toronto)</i>		
12:30 pm - 1:45 pm	LUNCH		FREE EVENING
1:45 pm - 3:15 pm	AMALGAMATIONS AND WIND-UPS Ronald Richler, <i>Blake Cassels & Graydon LLP (Toronto)</i>	7:00 pm	** OPTIONAL WINE TOUR AND DINNER At Peller Estates Winery

Tuesday - May 31st, 2005

		1:45 pm - 3:15 pm	PARTNERSHIPS Robin MacKnight, <i>Wilson Vukelich LLP (Markham)</i>
8:30 am - 9:30 am	PURCHASE AND SALE OF A BUSINESS/ASSET SALES Catherine A. Brayley, <i>Davis & Company (Toronto)</i>	3:15 pm - 3:30 pm	REFRESHMENT BREAK
9:30 am - 9:45 am	REFRESHMENT BREAK	3:30 pm - 4:45 pm	GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS W. Jack Millar, <i>Millar Kreklewetz LLP (Toronto)</i>
9:45 am - 10:45 am	PURCHASE AND SALE OF A BUSINESS/SHARE SALES Douglas Cannon, <i>McCarthy Tetrault LLP (Toronto)</i>	4:45 pm - 6:00 pm	BREAK
10:45 am - 12:30 pm	* CASE STUDY Purchase and Sale of a Business/Tax Issues in Documentation Catherine A. Brayley, <i>Davis & Company (Toronto)</i> Douglas Cannon, <i>McCarthy Tetrault LLP (Toronto)</i> Ed Kroft, <i>McCarthy Tetrault LLP (Vancouver)</i> Robin MacKnight, <i>Wilson Vukelich LLP (Markham)</i>	6:00 pm - 7:30 pm	DINNER SPEECH GAAR IN THE SUPREME COURT OF CANADA <u>Speaker:</u> Al Meghji, <i>Osler, Hoskin & Harcourt LLP (Toronto)</i>
12:30 pm - 1:45 pm	LUNCH	7:30 pm - 8:45 pm	TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT Ed Kroft, <i>McCarthy Tetrault LLP (Vancouver)</i>

* Indicates Small Group

** Price of dinner is included in the hotel rate - price of wine tour price not included in registration fee or hotel rate.



Wednesday – June 1st, 2005

8:30 am - 9:20 am	TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION Robert McMechan, <i>TaxAssistance.ca, Barrister & Solicitor (Ottawa)</i>	3:15 pm - 4:15 pm	TAXPAYER MIGRATION David W. Smith, Q.C., <i>Davies Ward Phillips & Vineberg LLP (Toronto)</i>
9:20 am - 9:35 am	REFRESHMENT BREAK	4:15 pm - 4:30 pm	BREAK
9:35 am - 11:35 am	PRACTICE DILEMMAS: Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues Panel Discussion Ed Kroft, <i>McCarthy Tetrault LLP (Vancouver)</i> Robert McMechan, <i>TaxAssistance.ca, Barrister & Solicitor (Ottawa)</i> Alan M. Schwartz, Q.C., <i>Fasken Martineau DuMoulin LLP (Toronto)</i>	4:30 pm - 6:00 pm	INBOUND INVESTMENT - CROSSBORDER ISSUES Panel Discussion Patrick J. Boyle, <i>Fraser Milner Casgrain LLP (Toronto)</i> Maralynne A. Monteith, <i>WeirFoulds LLP (Toronto)</i> Blake Murray, <i>Osler, Hoskin & Harcourt LLP (Toronto)</i>
11:35 pm - 1:00 pm	LUNCH	6:00 pm - 7:30 pm	DINNER
1:00 pm - 3:15 pm	THE GENERAL ANTI-AVOIDANCE RULE Panel Discussion (INCLUDES REFRESHMENTS)	8:00 pm	***OPTIONAL THEATRE EVENING Gypsy – Festival Theatre

Thursday – June 2nd, 2005

8:30 am - 10:30 am	*CASE STUDY Crossborder Issues Patrick J. Boyle, <i>Fraser Milner Casgrain LLP (Toronto)</i> Maralynne Monteith, <i>WeirFoulds LLP (Toronto)</i> Blake Murray, <i>Osler, Hoskin & Harcourt LLP (Toronto)</i> David W. Smith, Q.C., <i>Davies Ward Phillips & Vineberg LLP (Toronto)</i>	2:00 pm - 3:15 pm	FINANCING ISSUES Panel Discussion Ronald K. Durand, <i>Stikeman Elliott LLP (Toronto)</i> Evelyn Moskowitz, <i>KPMG LLP (Toronto)</i> Paul K. Tamaki, <i>Blake, Cassels & Graydon LLP (Toronto)</i>
10:30 am - 10:45 am	REFRESHMENT BREAK	3:15 pm - 3:30 pm	REFRESHMENT BREAK
10:45 am - 1:00 pm	OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES Robert Raizenne, <i>Davies Ward Phillips & Vineberg LLP (Montreal)</i>	3:30 pm - 6:00 pm	FINANCING ISSUES (continued) Panel Discussion Ronald K. Durand, <i>Stikeman Elliott LLP (Toronto)</i> Evelyn Moskowitz, <i>KPMG LLP (Toronto)</i> Paul K. Tamaki, <i>Blake, Cassels & Graydon LLP (Toronto)</i>
1:00 pm - 2:00 pm	LUNCH	6:00 pm - 7:30 pm	DINNER
			FREE EVENING

Friday – June 3rd, 2005

8:30 am - 10:00 am	*CASE STUDY Share Capital Design Ronald K. Durand, <i>Stikeman Elliott LLP (Toronto)</i> Evelyn Moskowitz, <i>KPMG LLP (Toronto)</i> Paul K. Tamaki, <i>Blake, Cassels & Graydon LLP (Toronto)</i>	12:00 pm - 1:00 pm	LUNCH
10:00 am - 10:15 am	REFRESHMENT BREAK	1:00 pm - 2:15 pm	TAXATION ON DEATH Prof. Catherine Brown, <i>Faculty of Law, University of Calgary (Calgary)</i>
10:15 am - 11:15 pm	STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES Julie Y. Lee, <i>Osler, Hoskin & Harcourt, LLP (Toronto)</i>	2:15 pm - 3:15 pm	ESTATE PLANNING AND DOMESTIC TRUSTS Evelyn Schusheim, <i>Cummings, Cooper, Schusheim & Berliner LLP (Toronto)</i>
11:15 am - 12:00 pm	SHAREHOLDER AGREEMENTS Evelyn Schusheim, <i>Cummings, Cooper, Schusheim & Berliner LLP (Toronto)</i>	3:15 pm - 3:30 pm	REFRESHMENT BREAK
		3:30 pm - 4:30 pm	NON-RESIDENT TRUSTS AND FOREIGN INVESTMENT ENTITIES Paul Gibney, <i>Thorsteinssons (Toronto)</i>
		4:30 pm	CLOSING REMARKS

SPEAKERS ARE SUBJECT TO CHANGE

Registration Form

PLEASE NOTE THE REGISTRATION FEE FOR THIS CONFERENCE DOES NOT INCLUDE TRAVEL AND ACCOMMODATION. THIS IS THE RESPONSIBILITY OF THE DELEGATE. THIS IS THE "HIGH SEASON" IN NIAGARA-ON-THE-LAKE, SO PLEASE BOOK YOUR HOTEL ROOM PRIOR TO APRIL 28, 2005 TO ENSURE ACCOMMODATION AT THE QUEEN'S LANDING INN. ALL MEALS ARE INCLUDED IN YOUR ACCOMMODATION RATE. For Convention Rates, please contact the Hotel directly, and refer to the Canadian Bar Association's "2005 Tax Law for Lawyers" program.

ACCOMMODATION

Queen's Landing Inn
P.O. Box 1180
155 Byron Street
Niagara-on-the-Lake, Ontario L0S 1J0
Telephone: (905) 468-2195 or 1-888-669-5566
Fax: (905) 468-2227
www.vintageinns.com

HOTEL RESERVATION CUT-OFF DATE:

April 28, 2005

TRAVEL

Air Canada is the official carrier for all our CBA meetings. For travel assistance, please call the CBA's travel agent, Algonquin Travel at 1-866-216-1251 or Air Canada at 1-800-361-7585, and quote CBA Account # "CV053441". By ensuring that this Special CBA Account Number appears on your ticket, regardless of the fare purchased, you will help support your organization financially, and we thank you.

REGISTRATION

BY MAIL: Send cheque or money order made payable to the Canadian Bar Association or pay by credit card (Visa or MasterCard) together with this registration form to: Canadian Bar Association, 865 Carling Avenue, Suite 500, Ottawa, Ontario K1S 5S8, attention of Ester Mikes, CLE Program Coordinator, Or **BY FAX** at 613-237-0185

REFUND POLICY: There will be an administrative charge of \$53.50 (\$50.00 + GST) for any cancellation received in writing prior to **May 9, 2005**. No refund given after May 9, 2005.

There will be no refunds for "no shows". The program material will be shipped within 10 days after the program to "no shows".

For further information about this programme, please contact **Ester Mikes** at the CBA National Office by telephone at **613-237-2925** or **1-800-267-8860** or by e-mail: esterm@cba.org

ARE YOU IN A MINIMUM REPORTING JURISDICTION?

This event provides 45 hours of professional development.

We encourage limited use of scented product during the conference in consideration of scent-sensitive participants. Thank you.

For updates on the program please visit our web-site at www.cba.org/cba/cle

YES, PLEASE REGISTER ME FOR:

2005 TAX LAW FOR LAWYERS

	FEE	GST	TOTAL
<input type="checkbox"/> CBA Members	\$2,485.00	\$173.95	\$2,658.95
<input type="checkbox"/> CBA Members (- 5 years)	\$2,200.00	\$154.00	\$2,354.00
<input type="checkbox"/> Non-Members	\$2,950.00	\$206.50	\$3,156.50

Join the CBA now and pay the member fee to attend this program. (A membership representative will contact you)

I will attend the optional wine tour at \$35.00 plus \$2.45 GST = \$37.45.

I will attend the optional theatre evening at \$47.00 plus \$3 handling.

Please send the course material to me ahead of time.

(Note that the material is sent in 2 heavy 3-inch binders, which you may find cumbersome to carry on a plane. If this box is not checked, course materials will be provided to you upon your arrival at the conference.)

CBA Membership No.

Mr. Ms.

Surname

Given Name & Initials

Firm or Organization

Address

City

Province

Postal Code

Office Phone No.

Fax No.

Email

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

Method of Payment (payment due with registration application)

Cheque (payable to the CBA) Visa Mastercard

Card No.

Expiry Date

Authorized Signature

PERSONAL INFORMATION CONSENT

The 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.

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.