



THE CANADIAN BAR ASSOCIATION
L'ASSOCIATION DU BARREAU CANADIEN

2007 TAX LAW FOR LAWYERS

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

May 27 - June 1, 2007
Queen's Landing Inn
Niagara-on-the-Lake, Ontario

LE DROIT FISCAL À L'INTENTION DES AVOCAT ET AVOCATES

Pour la **treizième année consécutive**, ce cours perfectionné en droit fiscal permettra aux avocats et avocates salarié(e)s débutant leur pratique dans cette discipline ainsi qu'aux autres 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 Kim MacDonald à 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: kimm@cba.org

Ce programme est offert uniquement en anglais.

Conference Co-Chairs

Brian R. Carr, Fraser Milner Casgrain LLP (Toronto)
Ed Kroft, McCarthy Tetrault LLP (Vancouver)

This program, in its **thirteenth year** of presentation, has been developed by senior tax law specialists to assist junior tax specialist 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:

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

"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."

"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."

"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

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 towards the professional development requirement for certification.

43 hours for Trust & Estates Law and 43 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 Accreditation.

http://www.lsuc.on.ca/services/services_specialist_intro_en.jsp



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>

Sunday, May 27, 2007

- 11:00 am – 1:00 pm REGISTRATION**
- 12:45 pm – 1:45 pm LUNCH**
- 1:45 pm – 2:00 pm WELCOME**
Brian R. Carr, *Fraser Milner Casgrain LLP (Toronto)*
- 2:00 pm – 3:00 pm CHOICE OF BUSINESS VEHICLES**
Richard Lewin, *Heenan Blaikie LLP (Toronto)*
- 3:00 pm – 3:15 pm REFRESHMENT BREAK**
- 3:15 pm – 4:15 pm INTRODUCTION TO TAX ATTRIBUTES**
Michael Templeton, *McMillan Binch (Toronto)*

4:15 pm – 5:45 pm

* CASE STUDY

A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition (INCLUDES REFRESHMENTS)

Brian J. Arnold, *Goodmans LLP (Toronto)*
Richard Lewin, *Heenan Blaikie LLP (Toronto)*
Michael Templeton, *McMillan Binch (Toronto)*
Brian J. Wilson, *Wilson Vukelich LLP (Markham)*

5:45 pm – 7:00 pm

DINNER

7:00 pm – 8:00 pm

STATUTORY INTERPRETATION

Brian J. Arnold, *Goodmans LLP (Toronto)*

8:00 pm – 9:00 pm

ACCOUNTING AND COMPLIANCE ISSUES FOR LAWYERS

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

Monday, May 28, 2007

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

2:00 pm – 3:30 pm

* CASE STUDY

Brian R. Carr, *Fraser Milner Casgrain 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, *Fraser Milner Casgrain LLP (Toronto)*

7:00 pm

FREE EVENING

** OPTIONAL WINE TOUR AND DINNER
Strewn Winery

Tuesday, May 29, 2007

- 8:30 am – 9:30 am PURCHASE AND SALE OF A BUSINESS/ASSET SALES**
Catherine A. Brayley, *Bennett Jones (Toronto)*
- 9:30 am – 9:45 am REFRESHMENT BREAK**
- 9:45 am – 10:45 am PURCHASE AND SALE OF A BUSINESS/SHARE SALES**
Douglas Cannon, *McCarthy Tétrault LLP (Toronto)*
- 10:45 am – 12:30 pm * CASE STUDY**
Purchase and Sale of a Business/Tax Issues in Documentation
Catherine A. Brayley, *Bennett Jones (Toronto)*
Douglas Cannon, *McCarthy Tétrault LLP (Toronto)*
Ed Kroft, *McCarthy Tétrault LLP (Vancouver)*
Robin MacKnight, *Wilson Vukelich LLP (Markham)*
- 12:30 pm – 1:45 pm LUNCH**

1:45 pm – 3:15 pm

PARTNERSHIPS

Robin MacKnight, *Wilson Vukelich LLP (Markham)*

3:15 pm – 3:30 pm

REFRESHMENT BREAK

3:30 pm – 4:45 pm

GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS

W. Jack Millar, *Millar Kreklewetz LLP (Toronto)*

4:45 pm – 6:00 pm

BREAK

6:00 pm – 7:30 pm

DINNER

Dinner Speaker

TAX PRACTICE IN THE SUPREME COURT OF CANADA
Al Meghji, *Osler, Hoskin & Harcourt LLP (Toronto)*

7:30 pm – 8:45 pm

TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT

Ed Kroft, *McCarthy Tétrault LLP (Vancouver)*

* Indicates Small Group

** Price of dinner is included in the hotel rate - price of wine tour is extra.

*** Ticket price not included in registration fee or hotel rate.



Wednesday, May 30, 2007

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

Thursday, May 31, 2007

- 8:30 am – 10:30 am** ***CASE STUDY Crossborder Issues**
Patrick J. Boyle, *Fraser Milner Casgrain LLP (Toronto)*
Maralynne Monteith, *WeirFoulds LLP (Toronto)*
Blake Murray, *Osler, Hoskin & Harcourt LLP (Toronto)*
David W. Smith, Q.C., *Davies Ward Phillips & Vineberg LLP (Toronto)*
- 10:30 am – 10:45 am** **REFRESHMENT BREAK**
- 10:45 am – 1:00 pm** **OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES**
Robert Raizenne, *Osler, Hoskin & Harcourt LLP (Montreal)*
- 1:00 pm – 2:00 pm** **LUNCH**

- 2:00 pm – 3:15 pm** **FINANCING ISSUES**
Panel Discussion
Ronald K. Durand, *Stikeman Elliott LLP (Toronto)*
Evelyn Moskowitz, *KPMG LLP (Toronto)*
Paul K. Tamaki, *Blake, Cassels & Graydon LLP (Toronto)*
- 3:15 pm – 3:30 pm** **REFRESHMENT BREAK**
- 3:30 pm – 6:00 pm** **FINANCING ISSUES (continued)**
Panel Discussion
Ronald K. Durand, *Stikeman Elliott LLP (Toronto)*
Evelyn Moskowitz, *KPMG LLP (Toronto)*
Paul K. Tamaki, *Blake, Cassels & Graydon LLP (Toronto)*
- 6:00 pm – 7:30 pm** **DINNER**
- FREE EVENING**

Friday, June 1, 2007

- 8:30 am – 10 am** ***CASE STUDY Share Capital Design**
Ronald K. Durand, *Stikeman Elliott LLP (Toronto)*
Evelyn Moskowitz, *KPMG LLP (Toronto)*
Paul K. Tamaki, *Blake, Cassels & Graydon LLP (Toronto)*
- 10:00 am – 10:15 am** **REFRESHMENT BREAK**
- 10:15 am – 11:15 am** **STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES**
Julie Y. Lee, *Osler, Hoskin & Harcourt, LLP (Toronto)*
- 11:15 am – 12 noon** **SHAREHOLDER AGREEMENTS**
Evelyn Schusheim, *Cummings, Cooper, Schusheim & Berliner LLP (Toronto)*

- 12:00 pm – 1:00 pm** **LUNCH**
- 1:00 pm – 2:15 pm** **TAXATION ON DEATH**
Prof. Catherine Brown, *Faculty of Law, University of Calgary (Calgary)*
- 2:15 pm – 3:15 pm** **ESTATE PLANNING AND DOMESTIC TRUSTS**
Maria Elena Hoffstein, *Fasken Martineau DuMoulin LLP (Toronto)*
- 3:15 pm – 3:30 pm** **REFRESHMENT BREAK**
- 3:30 pm – 4:30 pm** **NON-RESIDENT TRUSTS AND FOREIGN INVESTMENT ENTITIES**
Paul Gibney, *Thorsteinssons LLP (Toronto)*
- 4:30 pm** **CLOSING REMARKS**

Speakers are confirmed, but may change due to unforeseen circumstance

Registration Form

2007 TAX LAW FOR LAWYERS

MEETING VENUE

Queen's Landing Inn & Conference Resort

155 Byron Street, P.O. Box 1180

Niagara-on-the-Lake, Ontario L0S 1J0

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

Fax: (905) 468-2227

Queen's Landing Inn

HOTEL RESERVATION

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 26, 2007** 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 "2007 Tax Law for Lawyers" program. **HOTEL RESERVATION CUT-OFF DATE: April 26, 2007.**

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 or call the CBA's travel agent, Algonquin Travel at 1-866-216-1251 and indicate the promotion code **H7FXG3G1**. **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 to reserve your car. You must quote discount number **C136498**.

TO REGISTER

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

Kim MacDonald
CLE Program Coordinator
Canadian Bar Association
865 Carling Ave., Suite 500
Ottawa, ON, K1S 5S8 or
Fax information to 613-237-0185

PAYMENT MUST BE RECEIVED PRIOR TO THE ACTUAL CONFERENCE TOGETHER WITH A COMPLETED REGISTRATION FORM

REFUND POLICY:

There will be a 20% administrative charge for any cancellation received in writing prior to **April 27, 2007**. No refund will be given after **April 27, 2007**.

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 **Kim MacDonald** at the CBA National Office by telephone at **613-237-2925 or 1-800-267-8860 ext. 161**, or by e-mail at kimm@cba.org.

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

Are you in a minimum reporting jurisdiction? This event provides 43 hours of professional development.

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

	FEE	GST (6%)	TOTAL
<input type="checkbox"/> CBA Members	\$2,600.00	\$156.00	\$2,756.00
<input type="checkbox"/> CBA Members (within 5 years of call)	\$2,230.00	\$133.80	\$2,363.80
<input type="checkbox"/> Non-Members	\$3,100.00	\$186.00	\$3,286.00

- 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 \$35.00 plus \$2.10 GST = \$37.10
- Yes**, I will be attending the optional theatre evening at \$45.00 plus \$3.00 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 during your travel**. If this box is not checked, course materials will be provide to you upon your arrival at the Conference.
- No**, I cannot attend but would like to purchase the course material. The publication coordinator will contact me after the conference to discuss cost and shipping.

CBA Membership No.

Mr. Ms.

Surname

Given Names

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 Visa Mastercard

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.

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.