

# CBA TAX LAW FOR LAWYERS CONFERENCE

May 27 – June 1, 2018 | NIAGARA-ON-THE-LAKE (ON)

## Conference Co-Chairs:

Brian R. Carr, Thorsteinssons LLP  
Ed Kroft, Q.C., Blake, Cassels & Graydon LLP

### SUNDAY, MAY 27

- 12:15 pm – 1:00 pm **REGISTRATION AND LUNCH** | Room: Georgian Ballroom Foyer
- 1:00 pm – 1:15 pm **CONFERENCE WELCOME AND INTRODUCTION**  
Brian R. Carr, *Thorsteinssons LLP* (Toronto)
- 1:15 pm – 2:30 pm **STATUTORY INTERPRETATION** (1.25 hours - **Substantive Content**)  
Kimberley Brooks, *Dalhousie University* (Halifax)
- 2:30 pm – 2:45 pm **REFRESHMENT BREAK**
- 2:45 pm – 3:45 pm **CHOICE OF BUSINESS VEHICLES** (1 hour - **Substantive Content**)  
Richard Lewin, *Wildeboer Dellelce LLP* (Toronto)
- 3:45 pm – 4:00 pm **REFRESHMENT BREAK**
- 4:00 pm – 5:00 pm **INTRODUCTION TO TAX ATTRIBUTES** (1 hour - **Substantive Content**)  
Michel Ranger, *McMillan LLP* (Toronto)
- 5:00 pm – 6:30 pm **\* CASE STUDY: A review of paid-up capital, stated capital, adjusted cost base and proceeds of disposition** (1.5 hours - **Substantive Content**)  
**BREAKOUT 1 - BALMORAL:** Richard Lewin, *Wildeboer Dellelce LLP* (Toronto)  
**BREAKOUT 2 - WEDGEWOOD:** Michel Ranger, *McMillan LLP* (Toronto)  
**BREAKOUT 3 - SOMERSET:** Brian R. Carr, *Thorsteinssons LLP* (Toronto)
- 6:30 pm – 7:15 pm **DINNER**
- 7:15 pm – 8:30 pm **GST AND PST ISSUES AFFECTING CORPORATE REORGANIZATIONS, BUSINESS SALES AND PARTNERSHIPS** (1.25 hours - **Substantive Content**)  
W. Jack Millar, *Millar Kreklewetz LLP* (Toronto)

### MONDAY, MAY 28

- 7:00 am – 8:00 am **BREAKFAST** | Room: Restaurant Tiara Restaurant

- 8:00 am – 9:15 am**      **ROLLOVERS – SECTION 85** (1.25 hours - **Substantive Content**)  
Jerald M. Wortsman, *Torys LLP* (Toronto)
- 9:15 am – 9:30 am**      **REFRESHMENT BREAK**
- 9:30 am – 10:45 am**      **CORPORATE DISTRIBUTIONS** (1.25 hours - **Substantive Content**)  
Mark Brender, *Osler, Hoskin & Harcourt LLP* (Montreal)
- 10:45 am – 11:00 am**      **REFRESHMENT BREAK**
- 11:00 am – 12:15 pm**      **SHARE EXCHANGES (SECTION 51, 85.1, 86 and 86.1)**  
(1.25 hours - **Substantive Content**)  
Don Cherniawsky, *Felesky Flynn* (Edmonton)
- 12:15 pm – 1:15 pm**      **LUNCH**
- 1:15 pm – 2:30 pm**      **AMALGAMATIONS AND WIND-UPS** (1.25 hours - **Substantive Content**)  
Kathleen Penny, *Blake Cassels & Graydon LLP* (Toronto)
- 2:30 pm – 2:40 pm**      **REFRESHMENT BREAK [Grab coffee and snack on the go]**
- 2:40 pm – 4:10 pm**      **\* CASE STUDY: Section 85** (1.5 hours - **Substantive Content**)  
**BREAKOUT 1 - BALMORAL:** K. A. Siobhan Monaghan, *KPMG Law LLP* (Toronto)  
**BREAKOUT 2 - TRILLIUM:** Kathleen Penny, *Blake Cassels & Graydon LLP* (Toronto)  
**BREAKOUT 3 - SOMERSET:** Don Cherniawsky, Q.C., *Felesky Flynn* (Edmonton)  
**BREAKOUT 4 - WEDGEWOOD:** Jerald M. Wortsman, *Torys LLP* (Toronto)  
**BREAKOUT 5 - LOYALIST:** Mark Brender, *Osler, Hoskin & Harcourt LLP* (Montreal)
- 4:10 pm – 4:20 pm**      **REFRESHMENT BREAK [Grab coffee and snack on the go]**
- 4:20 pm – 5:35 pm**      **DIVISIVE REORGANIZATIONS** (1.25 hours - **Substantive Content**)  
K. A. Siobhan Monaghan, *KPMG Law LLP* (Toronto)
- 6:00pm**      **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 29**

- 7:00 am – 8:00 am**      **BREAKFAST**
- 8:00 am – 9:15 am**      **FINANCING ISSUES** (3.75 hours - **Substantive Content**)  
Mark Meredith, *KPMG Law LLP* (Vancouver)  
John Lorito, *Stikeman Elliott LLP* (Toronto)  
Jeff Trossman, *Blake, Cassels & Graydon LLP* (Toronto)
- 9:15 am – 9:30 am**      **REFRESHMENT BREAK**

9:30 am – 10:45 am	<b>FINANCING ISSUES (continued)</b>
10:45 am – 11:00 am	<b>REFRESHMENT BREAK</b>
11:00 am – 12:15 pm	<b>FINANCING ISSUES (continued)</b>
12:15 pm – 1:00 pm	<b>LUNCH</b>
1:00 pm – 2:00 pm	<b>PURCHASE AND SALE OF A BUSINESS/ASSET SALES</b> (1 hour - <b>Substantive Content</b> ) <b>Catherine A. Brayley, Clark Wilson LLP</b> (Vancouver)
2:00 pm – 2:15 pm	<b>REFRESHMENT BREAK</b>
2:15 pm – 3:15 pm	<b>PURCHASE AND SALE OF A BUSINESS/SHARE SALES</b> (1 hour - <b>Substantive Content</b> ) <b>Patrick McCay, McCarthy Tetrault LLP</b> (Toronto)
3:15 pm – 4:45 pm	<b>* CASE STUDY: Purchase and Sale of a Business/Tax Issues in Documentation</b> (1.5 hours - <b>Substantive Content</b> ) <b>BREAKOUT 1 - BALMORAL: Catherine A. Brayley, Clark Wilson LLP</b> (Vancouver) <b>BREAKOUT 2 - WEDGEWOOD: Patrick McCay, McCarthy Tetrault LLP</b> (Toronto) <b>BREAKOUT 3 - SOMERSET: Robin MacKnight, Wilson Vukelich LLP</b> (Markham)
4:45 pm – 5:00 pm	<b>REFRESHMENT BREAK</b>
5:00 pm – 6:15 pm	<b>PARTNERSHIPS</b> (1.25 hours - <b>Substantive Content</b> ) <b>Robin MacKnight, Wilson Vukelich LLP</b> (Markham)
6:15 pm – 7:15 pm	<b>DINNER</b>

### WEDNESDAY, MAY 30

7:00 am – 8:00 am	<b>BREAKFAST   Room: Restaurant Tiara Restaurant</b>
8:00 am – 9:15 am	<b>SMALL BUSINESS PLANNING</b> (2.25 hours - <b>Substantive Content</b> ) <b>Daren Baxter, McInnes Cooper</b> (Halifax) <b>Maureen Berry, Fasken Martineau DuMoulin LLP</b> (Toronto)
9:15 am – 9:30 am	<b>REFRESHMENT BREAK</b>
9:30 am – 10:30 am	<b>SMALL BUSINESS PLANNING (Continued)</b>
10:30 am – 10:45 am	<b>REFRESHMENT BREAK</b>
10:45 am – 12:00 pm	<b>TAX DISPUTE RESOLUTION I: ASSESSMENTS, APPEALS AND ENFORCEMENT</b> (1.25 hours - <b>Substantive Content</b> ) <b>Ian MacGregor, Q.C., PwC Law LLP</b> (Ottawa)

- 12:00 pm – 1:15 pm**      **LUNCH AND THE ROLE OF THE OMBUDSMAN**  
(0.75 hours – **Substantive Content**)  
**Sherra Profit**, *Office of the Taxpayers' Ombudsman* (Ottawa)
- 1:15 pm – 2:15 pm**      **APPELLATE PRACTICE IN THE SUPREME COURT OF CANADA**  
(1 hour - **Substantive Content**)  
**The Honourable Marshall Rothstein C.C., Q.C.**, *Osler* (Vancouver)
- 2:15 pm- 2:30 pm**      **REFRESHMENT BREAK**
- 2:30 pm – 3:45 pm**      **TAX DISPUTE RESOLUTION II: THE CONDUCT OF TAX LITIGATION**  
(1.25 hours – **Substantive Content**)  
**Ian MacGregor, Q.C.**, *PwC Law LLP* (Ottawa)  
**The Honourable Patrick Boyle**, *Tax Court of Canada* (Ottawa)
- 3:45 pm- 4:00 pm**      **REFRESHMENT BREAK**
- 4:00 pm – 6:15 pm**      **PRACTICE DILEMMAS: Solicitor - Client Privilege / Dealing with Investigations and Voluntary Disclosures / Civil Penalties / Ethical Issues**  
(2.25 hours - **Ethics/Professionalism/Practice Management Content**)  
**Ian MacGregor, Q.C.**, *PwC Law LLP* (Ottawa)  
**Brian R. Carr**, *Thorsteinssons LLP* (Toronto)  
**Alan M. Schwartz, Q.C.**, *Fasken Martineau DuMoulin LLP* (Toronto)
- 6:15 pm –7:45 pm**      **DINNER AND RISK MANAGEMENT FOR TAX ADVISORS**  
(0.75 hour - **Ethics/Professionalism/Practice Management Content**)  
**Brian R. Carr**, *Thorsteinssons LLP* (Toronto)  
**Ian MacGregor, Q.C.**, *PwC Law LLP* (Ottawa)

**THURSDAY, MAY 31**

- 7:00 am – 8:00 am**      **BREAKFAST | Room: Restaurant Tiara Restaurant**
- 8:00 am – 9:15 am**      **THE GENERAL ANTI-AVOIDANCE RULE** (2.25 hours - **Substantive Content**)  
**Matt Williams**, *Thorsteinssons* (Toronto)  
**David Duff**, *University of British Columbia*. (Vancouver)  
**Deen Olsen**, *Justice Canada, Tax Law Services Branch* (Ottawa)
- 9:15 am – 9:30 am**      **REFRESHMENT BREAK**
- 9:30am – 10:30 am**      **THE GENERAL ANTI-AVOIDANCE RULE (continued)**
- 10:30am –10:45 am**      **REFRESHMENT BREAK**
- 10:45 am – 11:45 am**      **NON-RESIDENT TRUSTS AND OFFSHORE INVESTMENT FUND PROPERTIES**  
(1 hour - **Substantive Content**)  
**Paul Gibney**, *Thorsteinssons LLP* (Toronto)
- 11:45 am- 12:45 pm**      **LUNCH**

- 12:45 pm – 2:00 pm**      **TAXPAYER MIGRATION** (1.25 hours - **Substantive Content**)  
**Colin Campbell**, *Faculty of Law, University of Western Ontario* (London)
- 2:00 pm – 2:15 pm**      **REFRESHMENT BREAK**
- 2:15 pm – 4:15 pm**      **INBOUND INVESTMENT - CROSSBORDER ISSUES** (2.0 hours - **Substantive Content**)  
**Christopher Steeves**, *Fasken Martineau DuMoulin LLP* (Toronto)  
**Carrie Smit**, *Goodmans LLP* (Toronto)  
**Amanda Heale**, *Osler, Hoskin & Harcourt LLP* (Toronto)
- 4:15 pm – 4:30 pm**      **REFRESHMENT BREAK**
- 4:30 pm – 5:30 pm**      **STOCK INCENTIVE PLANS AND OTHER EQUITY-BASED INCENTIVES**  
(1 hour - **Substantive Content**)  
**Elizabeth Boyd**, *Blake, Cassels and Graydon LLP* (Toronto)
- 5:30 pm**      **DINNER**  
*Free evening, use voucher to dine at leisure in Queen's Landing Restaurant*

#### **FRIDAY, JUNE 1**

- 7:00 am – 8:00 am**      **BREAKFAST | Room: Restaurant Tiara Restaurant**
- 8:00 am – 9:30am**      **LIFE, DEATH AND TAXES: PLANNING STRATEGIES FOR THE FINAL EXIT**  
(2.75 hours - **Substantive Content**)  
**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 am – 9:45am**      **REFRESHMENT BREAK**
- 9:45 am – 11:00 am**      **LIFE, DEATH AND TAXES: PLANNING STRATEGIES FOR THE FINAL EXIT (continued)**
- 11:00 am – 11:15 am**      **REFRESHMENT BREAK**
- 11:15 am – 12:15 pm**      **OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES** (2 hours - **Substantive Content**)  
**Robert Raizenne**, *Osler, Hoskin & Harcourt LLP* (Montreal)
- 12:15 pm – 12:45 pm**      **LUNCH BREAK**
- 12:45 pm - 1:45 pm**      **OUTBOUND INVESTMENT - THE FOREIGN AFFILIATE RULES (continued)**
- 1:45 pm**      **CLOSING REMARKS**  
**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.