Pacific Business & Law Institute

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Tax Law 2023:
New Developments and Emerging Issues

Chaired by

Asif Abdulla
Thorsteinssons LLP

January 26th, 2023 • Attend via Live Webinar

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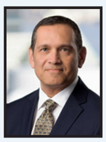
Chair

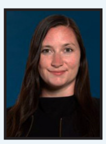
Asif Abdulla, Partner, Thorsteinssons LLP, Vancouver, BC. Asif practises in the area of domestic and international tax planning for individuals, trusts, corporations, and other private enterprises. Asif's practice is focused on advising individuals and businesses in respect of succession and estate planning, tax-driven corporate reorganizations, immigration/emigration tax planning, business structuring, and cross-border tax planning. Asif acts for clients who are in dispute with the Canada Revenue Agency and provides advice in respect of applying under the Voluntary Disclosure Program. Asif is an instructor and co-author for the CPA course entitled "Tax Planning For Private Enterprises on Business Succession". He is also a contributor to Canadian Tax Foundation publications and has successfully completed all three years of the In-Depth Tax Course offered by CPA Canada.

Faculty

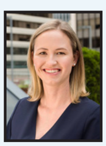
Catherine (Cathie) Brayley, Associate Counsel, Miller Thomson LLP, Vancouver, BC. For over 37 years, Cathie Brayley has worked with clients through all types of tax complexities, including Canada Revenue Agency audits and appeals, buying and selling businesses, structuring international and domestic investments, as well as personal tax and estate planning. Her aptitude for creative and strategic thinking, combined with her practical approach are complimented by her significant experience in commercial transactions. For Cathie, service is a priority: she is responsive and committed to providing pragmatic solutions to serve her clients' needs. Cathie is well-integrated in the business and wider communities and she puts the strength of her network and experience to work for her clients. She is a passionate contributor to the tax community and regularly speaks at seminars and events to educate practitioners and clients in the evolving areas of tax law. She is currently Chair of the Canadian Tax Foundation.



Robert Carvalho, Partner, Thorsteinssons LLP, Vancouver, BC. Prior to joining Thorsteinssons, Mr. Carvalho was formerly counsel at the Department of Justice, handling tax litigation on behalf of the Crown. He has over 25 years experience litigating tax cases in the Tax Court of Canada, Federal Court of Appeal, Federal Court of Canada and BC Supreme Court. He specializes in high-value tax avoidance and GAAR cases. He often presented at Canadian Tax Foundation and Canada Revenue Agency conferences.



Rebecca Cynader, Partner, Scion Law LLP, Vancouver, BC. Rebecca is a tax lawyer. Her practice focuses on tax planning for individuals and privately-held companies. Rebecca helps her clients navigate the complex Canadian tax system, including structuring new businesses, planning and implementing tax-efficient corporate reorganizations, creating trusts tailored to clients' specific circumstances, and advising charities and not-for-profit entities on navigating the tax implications of non-profit and registered charitable status. Rebecca joined Scion Law in 2022.



Michelle Moriartey, Principal, Legacy Tax + Trust Lawyers, Vancouver, BC. Michelle is a tax litigation lawyer. She represents clients that are under audit by the Canada Revenue Agency and the BC tax authorities, files objections to audit reassessments, and represents clients in the objection process and in appeals of reassessments to court. Michelle has represented taxpayers before the Tax Court of Canada, the Federal Courts and the BC Courts. In addition, Michelle resolves tax issues through other means, including voluntary disclosures, taxpayer relief requests, rectification and rescission proceedings and remission applications.

Max Reed, Cross-Border Tax Lawyer, Polaris Tax Counsel, Vancouver, BC. Max Reed is a Cross-Border Tax Lawyer and the founding partner of Polaris Tax Counsel. He solves tax problems that span both sides of the Canada-US border. Max is the co-author (with Dick Pound of Stikeman Elliot) of *A Tax Guide for American Citizens in Canada*, as well as over 20 technical and plain language articles on a wide range of cross-border tax topics. Max has developed a number of novel solutions to common cross-border tax problems.

Zheting Su, Associate, Thorsteinssons LLP, Vancouver, BC. Zheting's practice focuses on all aspects of transactional/commodity taxes, including the Harmonized Sales Tax (HST), Goods and Services Tax (GST), First Nations GST, provincial sales taxes, realty taxes (such as land/property transfer taxes, Vancouver's vacancy or empty homes tax, and B.C.'s foreign buyers tax and speculation tax), and insurance premium tax. Zheting routinely advises on the tax implications of transactions for individuals, non-profits, charities, financial institutions, private corporations, and public corporations including multi-nationals. Zheting assists clients with tax planning and represents clients in audits, administrative appeals, litigation, and voluntary disclosures.

Tax Law 2023:

New Developments and Emerging Issues

Changes to tax law and policy can have significant impacts on your clients. Keeping on top of new rules and upcoming developments is essential to your practice. Knowing what is on the horizon and what to look out for will allow you to give your clients the advice they need to manage their affairs and their businesses.

At this conference, our expert faculty will cover the key new developments in tax law and policy, and bring you up to date on what to expect in 2023.

Key Areas to be Addressed:

- Recent tax cases you should know about
- New rules for notifiable and reportable transactions
- Changes to rules applying to cross-border investment structures
- What's new with the GAAR
- Real estate-related taxes and how to navigate them all
- Developments for private companies

Who Should Attend?

- Lawyers who practise in the areas of taxation, business law or estate planning
- Accountants practising in the areas of corporate taxation or advisory services for privately held businesses
- Owners and managers of businesses
- Financial planners and business consultants

Tax Law 2023:
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JANUARY 26TH, 2023

9:00 Welcome and Introduction by PBLI

9:05 Chair's Welcome and Introduction

Asif Abdulla
Thorsteinssons LLP

9:10 Tax Caselaw Update

Michelle Moriartey
Legacy Tax + Trust Lawyers

- A review of recent tax-related decisions

10:00 Questions and Discussion

10:10 Morning Break

10:25 Notifiable and Reportable Transaction Rules

Cathie Brayley
Miller Thomson LLP

- New notifiable transaction rules
- Amendments to reportable transaction rules

11:10 Questions and Discussion

11:20 Structures for US Real Estate Investment

Max Reed
Polaris Tax Counsel

- Overview of relevant tax rates and rules
- Impact of recent Canadian and US rule changes
- Update of structuring choices

12:05 Questions and Discussion

12:15 Lunch Break

1:15 Changes to the General Anti-Avoidance Rule

Robert Carvalho
Thorsteinssons LLP

- GAAR consultation
- Recent GAAR decisions

2:05 Questions and Discussion

2:15 Afternoon Break

2:30 Real Estate Tax Issues

Zheting Su
Thorsteinssons LLP

- Underused Housing Tax
- Speculation and Vacancy Tax
- Property Transfer Tax/Foreign Buyers Tax
- Empty Homes Tax/Vacancy Tax
- Restriction on foreign buyers
- *Land Owner Transparency Act*

3:20 Questions and Discussion

3:30 An Update on Private Company Taxation

Rebecca Cynader
Scion Law LLP

- Bill C-208
- Common succession planning strategies for private companies
- Tax on Split Income (TOSI) updates
- Substantive CCPCs
- Other Budget 2022 updates

4:15 Questions and Discussion

4:25 Chair's Closing Remarks

4:30 Forum Concludes

PBLI Pacific Business & Law Institute

INFORMATION

Two Ways to Register:

1. Telephone us: 604-730-2500
2. Register at **www.pbli.com/tax23**

Registration: The registration fee is $845.00 plus GST of $42.25 totalling **$887.25**. Registration fee covers your access to the live webinar and electronic materials.

Early Bird Discount: Register by December 29th, 2022 and receive a $100 discount on the registration fee ($745.00 plus GST). Discounts cannot be combined.

Group Discounts: Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration. Discounts cannot be combined.

Payment: You may pay by VISA, MasterCard or cheque. Cheques should be made payable to the Pacific Business & Law Institute. Registration fees must be paid prior to the program.

When and Where: The program starts at **9:00 a.m. (PST)**. Attend via Live Webinar: All you need is a computer with a good internet connection and external plug-in speakers or good headphones for optimal audio and volume.

Materials: The faculty will prepare papers and/or other materials explaining many of the points raised during this program. Please contact us at **registrations@pbli.com** if you are unable to attend the program and wish to purchase a set of electronic materials.

Your Privacy: We will keep all information that you provide to us in strict confidence, other than to prepare a delegate list containing your name, title, firm and city for our faculty and the program delegates. We do not share our mailing lists with any non-affiliated organization.

Cancellations/Transfers: Refunds will be given for cancellations (less a $60.00 administration fee) if notice is received in writing five full business days prior to the program (**January 19th, 2023**). After that time we are unable to refund registration fees. Substitutions will be permitted. We reserve the right to cancel, change or revise the date, faculty, content, availability of webinar or venue and transfer in-person registration to webinar registration for this event.

Course Accreditation: Attendance at this course can be listed for up to **6 hours** of continuing professional development credits with the Law Society of BC. For practitioners in other jurisdictions, please check your governing body's CPD requirements.

Registration Form

Pacific Business & Law Institute

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