



Pacific Business & Law Institute

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Taxation of Common Business Transactions

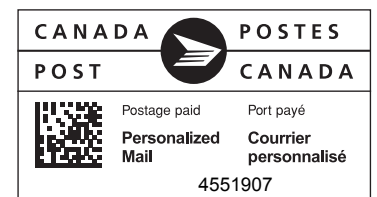
Co-Chaired by

David J. Christian
Thorsteinssons LLP

Asif N. Abdulla
Thorsteinssons LLP

February 5th, 2019 • UBC Robson Square • Vancouver, BC

Live Webinar also available!



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CO-CHAIRS



Asif N. Abdulla, Associate, 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 a number of 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 completed all three years of the In-Depth Tax Course offered by CPA Canada.



David J. Christian, Partner, Thorsteinssons LLP, Vancouver, BC. Mr. Christian's practice covers all taxation matters, with a particular focus on corporate reorganizations and taxation of owner-managed businesses. He is a former adjunct professor of taxation law at the University of British Columbia, and has served as a member of the Joint Committee on Taxation of the Canadian Bar Association and the Canadian Institute of Chartered Accountants. Mr. Christian has lectured on tax matters at conferences for the Canadian Tax Foundation and for various professional organizations including the Certified General Accountants Association of British Columbia, the Institute of Chartered Accountants of British Columbia, the British Columbia Medical Association and the Canadian Bar Association.

FACULTY



Catherine (Cathie) Brayley, Partner, Miller Thomson LLP, Vancouver, BC. Cathie 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 a member of the CPA Canada-Canadian Bar Association Joint Committee and a former governor of the Canadian Tax Foundation.



Chris Ireland, CA, TEP, Senior Vice-President, Planning Services, PPI Advisory, Vancouver, BC. Mr. Ireland has over 30 years of tax experience including several years as a tax partner in the Vancouver office of KPMG where he was in charge of the firm's national estates and trusts practice and the Vancouver office's personal tax services group. Mr. Ireland has been the coordinator and lecturer for the CICA advanced tax course, "Advanced Tax Issues for the Owner-Managed Business". Mr. Ireland is currently on the board of STEP Canada as well as being Deputy Chair. He is a past Chair of the Vancouver branch of STEP and a past president of the Vancouver Estate Planning Council. Mr. Ireland is a frequent lecturer and author in the area of tax planning and wealth preservation.



Kirsten Kjellander, Partner, Borden Ladner Gervais LLP, Vancouver, BC. Ms. Kjellander is a Partner in the Tax Group in BLG's Vancouver office. Her practice focuses on international and domestic corporate taxation, including mergers and acquisitions and other transactional work with both public and private companies that are structuring inbound and outbound investments.



Nick Smith, Principal, Legacy Tax + Trust Lawyers, Vancouver, BC. Nick Smith is a founding principal with Legacy Tax + Trust Lawyers in Vancouver. For over 25 years Nick's practice has focused on Federal, Provincial and international tax and estate planning, with an emphasis on owner-manager corporate reorganizations, tax structuring of purchases and sales of businesses, business succession and working with trusts, estates and tax-planned wills. He is a frequent author and lecturer for a variety of professional organizations. Nick was an Adjunct Professor at Peter A. Allard School of Law at the University of British Columbia for 3 years until his retirement from teaching in 2017. He has been qualified as an expert in Canadian taxation by the British Columbia Supreme Court as well as the United States Tax Court. He has been selected by peers for inclusion in Best Lawyers in Canada (Tax Law) and Lexpert.

TAXATION OF COMMON BUSINESS TRANSACTIONS

Many business transactions carry tax implications that can be managed through careful planning and knowledge of the relevant rules. Whether a business is just starting out or is long-established, important decisions made every day can have tax implications down the road. Knowing when to make use of tax rollovers and other tools will allow business owners, managers, or advisors to optimize transactions.

At this conference, our expert faculty will cover the key considerations when comparing the taxation of various business transactions, including applicable anti-avoidance rules. Our faculty will highlight common and important issues affecting the taxation of corporate rollovers, partnership rollovers, corporate mergers and acquisitions of control. You will learn how to avoid common traps effectively, and how to structure transactions to reduce tax burdens.

KEY AREAS TO BE ADDRESSED:

- Tax issues arising from common business transactions including corporate rollovers, partnership rollovers, corporate mergers and acquisitions of control
- The rules surrounding corporate capital losses
- The anti-avoidance rules that apply to common business transactions
- Special considerations for US-Canada transactions or transactions involving non-residents
- Post-mortem planning

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

TAXATION OF COMMON BUSINESS TRANSACTIONS

FEBRUARY 5TH, 2019

9:00 Welcome and Introduction by PBLI

9:05 Chairs' Welcome and Introduction

David J. Christian & Asif N. Abdulla
Thorsteinssons LLP

9:10 Common Corporate Rollovers

Asif N. Abdulla
Thorsteinssons LLP

- Section 51
- Section 85
- Section 85.1
- Section 86

10:10 Questions and Discussion

10:20 Refreshment Adjournment

10:35 Partnership Rollovers and Corporate Mergers

Cathie Brayley
Miller Thomson LLP

- Partnership Rollovers: Section 97
- Amalgamations: Section 87
- Liquidations: Section 88

11:25 Questions and Discussion

11:35 Acquisitions of Control and Effective Use of Corporate Losses

Nick Smith
Legacy Tax + Trust Lawyers

- The Rules Surrounding Acquisitions of Control
- Stop-Loss Rules
- Safe Income Strips

12:20 Questions and Discussion

12:30 Networking Lunch

1:30 Anti-Avoidance Rules: Avoiding the Traps

David J. Christian
Thorsteinssons LLP

- Section 84.1
- Section 55(2)
- Can the General Anti-Avoidance Rule Apply Past These Rules?

2:20 Questions and Discussion

2:30 Refreshment Adjournment

2:45 Cross-Border and Non-Resident Considerations

Kirsten Kjellander
Borden Ladner Gervais LLP

- Common Outbound Investment Structuring
- Non-Resident Dispositions of Taxable Canadian Property

3:35 Questions and Discussion

3:45 Post-Mortem Reorganizations

Chris Ireland
PPI Advisory

- Pipeline Planning
- Loss Carry-Back Planning
- Post-Mortem Utilization of Corporately Owned Life Insurance

4:30 Questions and Discussion

4:40 Chairs' Closing Remarks

4:45 Forum Concludes

INFORMATION

Four Ways to Register:

1. Telephone us: 604-730-2500 or toll free 877-730-2555
2. Fax us: 604-730-5085 or toll free 866-730-5085
3. Mail your registration form with payment
4. Register at www.pbli.com/1472

Registration: The registration fee is \$770.00 plus GST of \$38.50 totalling **\$808.50** covering your attendance at the program, materials, a light breakfast, a networking lunch and refreshments throughout the day. In-person attendees have the option to receive their materials electronically in advance of the program, or in a hard copy binder on the day of the program. If an in-person attendee requests both hard copy and electronic materials, an additional \$50 charge will apply. Webinar attendees will always receive their materials electronically.

Early Bird Discount: Register by January 7th, 2019 and receive a \$100 discount on the registration fee (\$670.00 plus GST).

Group Discount: Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration. Early Bird and Group Discount 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: Check-in begins at 8:30 a.m. The program starts at **9:00 a.m.** UBC Robson Square is located at the basement level of **800 Robson Street** in Vancouver, BC. Please visit <http://www.robsonsquare.ubc.ca/find-us/> for directions.

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 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: Full 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 29th, 2019**). 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 for this event.

Course Accreditation: Attendance at this course can be listed for up to **6.25 hours** of continuing professional development with the Law Society of BC.

Registration Form

Pacific Business & Law Institute

Unit 2 - 2246 Spruce Street
Vancouver, BC Canada V6H 2P3
Telephone: 604-730-2500; Fax: 604-730-5085
E-mail: registrations@pbli.com

Taxation of Common Business Transactions

February 5th, 2019
UBC Robson Square • Vancouver, BC

- In person [HARDCOPY ONLY]**
- In person [PDF ONLY]**
- In person [HARDCOPY & PDF (+\$50.00)]**
- Live webinar [PDF]**

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Please indicate your areas of interest for future notifications (select all that apply):

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How did you hear about this program?

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Register today at www.pbli.com/1472

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