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When the CRA Cometh: Audits & Appeals

Chaired by
Asif Abdulla
Thorsteinssons LLP

March 10th, 2021 • 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 author for the CPA course entitled "Advanced Tax Planning for 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.

FACULTY



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.



Jacqueline Fehr, JD, LLM, Partner, Tax Services, MNP LLP, Vancouver, BC. Experienced in tax dispute resolution and controversy, Jacqueline helps her clients understand complex tax problems and procedures and more easily navigate what could otherwise be a stressful and difficult process. She provides trusted advice to her clients on communication with and responses to Canada Revenue Agency (CRA) and routinely resolves disputes with CRA's audit and appeals divisions. She also assists with voluntary disclosures, requests for taxpayer relief, advance tax rulings, communications with the Office of the Taxpayer's Ombudsman and negotiations with CRA collections. Jacqueline attended the University of British Columbia, where she earned a Bachelor of Arts (BA) in international relations with a focus on international economy and development in 2006 and a Juris Doctor (JD) in 2009. She obtained a Master of Laws (LLM) with a tax law specialization in 2018 from Osgoode Hall Law School at York University. Jacqueline is a past president of the CoRe Conflict Resolution Society, which is committed to providing education on conflict resolution topics and to enhancing knowledge of collaborative decision-making processes.



Jennifer Flood, Partner, Thorsteinssons LLP, Vancouver, BC. Jennifer's practice focuses on taxpayer representation and tax litigation, including both civil and criminal matters. She advises and represents clients in the course of complex tax audits, appeals, criminal investigations, and prosecutions for tax evasion and related offences. She has appeared before all levels of court in British Columbia and writes on a variety of tax issues.



David Jacyk, Partner, Osler, Hoskin & Harcourt LLP, Vancouver, BC. David is the head of Osler's tax litigation practice in Vancouver. A career litigator on high-profile matters, David has appeared as lead counsel at all levels of Canadian courts, including the Tax Court of Canada and the Supreme Court of Canada. He has extensive experience in litigating tax cases for the Crown and is well-versed on controversies affecting corporate taxpayers. Prior to joining Osler, David practised as Crown counsel in Canada and New Zealand for more than 23 years, including serving as General Counsel of the Department of Justice of Canada (Vancouver) for approximately 10 years. David is a frequent speaker and author on a range of tax issues, and received the Canadian Tax Foundation's Douglas J. Sherbaniuk Distinguished Writing Award in 2013 for his article "The Jurisdiction of the Tax Court: A Tax Practitioner's Guide to the Jurisdictional Galaxy of Constitutional Challenges." David is recognized in the area of Tax Law in *Best Lawyers in Canada*.



Michelle Moriarty, 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.



The Honourable Eugene P. Rossiter, Chief Justice, Tax Court of Canada, Ottawa, ON. Called to the Bar of Prince Edward Island in 1978. Appointed Queen's Counsel 1991. Associate and Partner, Stewart McKelvey (formerly Stewart McKelvey Stirling Scales, Scales Jenkins McQuaid) (1978-2006). Prior to his appointment, President of the Prince Edward Island Law Society, member of the Prince Edward Island Supreme Court Rules Committee, Director of the Canadian Chamber of Commerce, Governor of the Atlantic Provinces Economic Council, Governor of the Prince Edward Island Junior Achievement, member of Stewart McKelvey Partnership Board, Chairman of Stewart McKelvey. Appointed a Judge of the Tax Court of Canada on November 22, 2006, Associate Chief Justice of the Tax Court of Canada on July 14, 2008 and Chief Justice of the Tax Court of Canada on December 11, 2014. Founding Director and Secretary General of the International Association of Tax Judges (IATJ), 2010-2011, President of the IATJ, 2011 to date.

WHEN THE CRA COMETH: AUDITS & APPEALS

Navigating tax audits and appeals can be scary and overwhelming. As a taxpayer or advisor, it is imperative that you understand your rights and obligations at the outset of any audit or investigation. Knowing what to expect and how to proceed will be crucial to achieving the best possible outcome in your specific circumstances.

At this conference, our expert faculty will guide you through the audit and appeals process. You will learn about the CRA's powers and the limits on those powers at each stage, and your rights as a taxpayer or advisor. You will leave equipped with strategies for risk assessment and mitigation, as well as tools to protect your clients and yourself while securing the best available result.

KEY AREAS TO BE ADDRESSED:

- An overview of recent decisions about tax disputes and appeals
- Audit management
- Tax objections, appeals and settlements
- CRA "Special Projects"
- A judge's perspective on the work of the Tax Court

WHO SHOULD ATTEND:

- Lawyers who practise in the areas of taxation, tax litigation, 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

WHEN THE CRA COMETH: AUDITS & APPEALS

MARCH 10TH, 2021

9:00 Welcome and Introduction by PBLI

9:05 Chair's Welcome and Introduction

Asif Abdulla
Thorsteinssons LLP

9:10 Case Law Update

Jacqueline Fehr
MNP LLP

- A review of recent decisions about tax disputes and appeals

9:55 Questions and Discussion

10:05 Morning Break

10:20 Audit Management 101

Michelle Moriarty
Legacy Tax + Trust Lawyers

- Understanding CRA's audit powers and the limits of what CRA can demand
- Requirements to Provide Information (both domestic and foreign-based information)
- Exchange of information under tax treaties
- Risk assessment and mitigation strategies

11:05 Questions and Discussion

11:15 Representation and Appeals

David Jacyk
Osler, Hoskin & Harcourt LLP

- Tax objections
- Navigating the appeals process
- Settlements

12:05 Questions and Discussion

12:15 Lunch Break

1:15 CRA Special Projects

Robert Carvalho
Thorsteinssons LLP

- The Related Party initiative
- The Postal Code project
- Other special projects

2:05 Questions and Discussion

2:15 Afternoon Break

2:30 Criminal Investigations

Jennifer Flood
Thorsteinssons LLP

- The CRA's powers to investigate criminal tax evasion
- How an audit can lead to a criminal investigation and prosecution
- Protecting advisor and client interests in high-risk situations

3:20 Questions and Discussion

3:30 A View from the Bench

The Honourable Eugene P. Rossiter
Tax Court of Canada

- A judge's perspective on the work of the Tax Court of Canada

4:15 Questions and Discussion

4:25 Chair's Closing Remarks

4:30 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/1646

Registration: The registration fee is \$720.00 plus GST of \$36.00 totalling **\$756.00** covering your access to the live webinar and electronic materials.

Group Discount: Register four persons from the same organization at the same time and you are entitled to a complimentary fifth registration.

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. (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 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 (**March 3rd, 2021**). 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 hours** of continuing professional development with the Law Society of BC.

Registration Form Pacific Business & Law Institute

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March 10th, 2021

Attend via Live Webinar

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