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MANAGING RISK IN TAX PLANNING

Co-Chaired by

David J. Christian
Thorsteinssons LLP

Asif Abdulla
Thorsteinssons LLP

February 5th, 2020 • UBC Robson Square • Vancouver, BC

Live Webinar also available!



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CO-CHAIRS



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.



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



Terry Barnett, Partner, Thorsteinssons LLP, Toronto, ON and Vancouver, BC. Terry's practice focuses on the Harmonized Sales Tax (HST), Goods and Services Tax (GST), Provincial Sales Tax, customs law, land transfer taxes, municipal taxation and all other Canadian commodity and indirect taxes. Terry has practised in the GST area since the inception of the tax in 1991 and writes extensively on GST/HST and other indirect tax matters in Canadian and international publications. Areas of particular experience include real estate development, financial services, cross-border transactions, health care and medical practitioners, First Nations, and charities/non-profits. Terry's practice also includes provincial sales tax and GST/HST appeals and litigation. In 2008 Terry was awarded the Normand Guérin Award of the CICA, jointly with Jonathan Spencer, for "an outstanding contribution to the advancement of commodity tax studies". He is the only lawyer in Western Canada attaining "Most Frequently Recommended" status for Commodity Tax/Customs in the peer-ranked 2015 Canadian Legal Expert Directory.



Michael Coburn, Partner, Fasken Martineau DuMoulin LLP, Vancouver, BC. Michael Coburn's practice focuses on a broad range of corporate and personal tax matters. He regularly advises clients on the most tax-efficient means of completing a transaction, and he has extensive experience with respect to the tax implications and structuring of mergers and acquisitions, corporate reorganizations, financings, and other business transactions. Mike also regularly assists clients in disputes with the Canada Revenue Agency and other taxing authorities. Mike was included in the Canadian "Best Lawyers" list for the past three years, and he has previously presented at professional development courses provided by CLE BC and CPA Canada.



Bill S. Maclagan, Q.C., Partner, Blake, Cassels & Graydon LLP, Vancouver, BC. Bill is involved in all aspects of income and commodity taxation, including goods and services tax and transfer pricing. He practises in both the taxation planning and tax litigation fields, with an emphasis on corporate taxation, in particular transactional advice, corporate reorganizations, structuring infrastructure projects and public-private partnerships. Bill has extensive involvement in drafting and providing tax and structuring advice in respect of shareholders agreements, partnership and limited partnership agreements, joint venture arrangements, and other complex commercial arrangements. Bill is recognized as a leading lawyer by *The Best Lawyers in Canada*, *Expert*, *International Tax Review* and *Who's Who Legal Canada*, and is past Chair of the Canadian Tax Foundation.



Michelle Moriartey, Principal, Legacy Tax + Trust Lawyers, Vancouver, BC. Michelle's practice involves all aspects of tax litigation and dispute resolution. She represents clients in disputes with the Canada Revenue Agency and provincial tax authorities at the audit and objection levels and in appeals of assessments to court. Michelle has appeared in cases before the Tax Court of Canada, the Federal Courts and the B.C. Courts. In addition, Michelle resolves tax problems through other means, including voluntary disclosures, taxpayer relief requests, rectification and rescission proceedings and remission applications. Michelle advises clients in respect of a wide range of Canadian tax issues.

MANAGING RISK IN TAX PLANNING

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 how to manage risk will allow business owners, managers, or advisors to optimize transactions.

At this conference, our expert faculty will cover the key considerations to manage risks in the course of tax planning, including applicable anti-avoidance rules. You will learn how to avoid common traps effectively, and how to structure transactions to reduce risk.

KEY AREAS TO BE ADDRESSED:

- An overview of recent decisions about tax compliance and avoidance
- TOSI compliance and planning in various contexts
- Risk avoidance in pipeline planning
- The General Anti-Avoidance Rule
- Sales and property tax anti-avoidance rules

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

MANAGING RISK IN TAX PLANNING

FEBRUARY 5TH, 2020

9:00 Welcome and Introduction by PBLI

9:05 Chairs' Welcome and Introduction

Asif Abdulla & David J. Christian
Thorsteinssons LLP

9:10 Case Law Update

Michelle Moriarty
Legacy Tax + Trust Lawyers

- A review of recent decisions about tax compliance and avoidance

9:45 Questions and Discussion

9:55 TOSI Compliance Planning Part 1: Estate Freezes

Michael Coburn
Fasken Martineau DuMoulin LLP

- TOSI update: Rules and CRA guidance
- Structuring estate freezes in the post-TOSI world

10:55 Questions and Discussion

11:05 Refreshment Adjournment

11:20 TOSI Compliance Planning Part 2: Planning for the End

Asif Abdulla
Thorsteinssons LLP

- TOSI and post-mortem planning
- TOSI and divorce
- General TOSI planning ideas

12:20 Questions and Discussion

12:30 Networking Lunch

1:30 Risk Avoidance in Pipeline Planning

David J. Christian
Thorsteinssons LLP

- Capital gains and s. 55(2)
- Surplus stripping and s. 84.1
- Safe income strategies

2:20 Questions and Discussion

2:30 Refreshment Adjournment

2:45 The General Anti-Avoidance Rule

Bill S. Maclagan, Q.C.
Blake, Cassels & Graydon LLP

- CRA audit trends
- Challenges to planned transactions
- Litigating GAAR challenges

3:35 Questions and Discussion

3:45 Real Property and Commodities Tax Anti-Avoidance

Terry Barnett
Thorsteinssons LLP

- Property transfer tax – Avoidance Rules
- Speculation / Vacancy tax – Avoidance Rules
- GST / PST – Avoidance Rules

4:35 Questions and Discussion

4:45 Chairs' Closing Remarks

4:50 Program 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/1563

Registration: The registration fee is \$820.00 plus GST of \$41.00 totalling **\$861.00** 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 with applicable taxes. Webinar attendees will always receive their materials electronically.

Early Bird Discount: Register by January 6th, 2020 and receive a \$100 discount on the registration fee (\$720.00 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, 2020**). 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 **6.33 hours** of continuing professional development with the Law Society of BC.

Registration Form Pacific Business & Law Institute

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- In person [PDF ONLY]
- In person [HARDCOPY & PDF (+\$52.50)]
- Live webinar [PDF]

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