



# 56th Annual Canadian Tax Conference



**SUNDAY, MAY 5—WEDNESDAY, MAY 8, 2024**  
The Fairmont Chateau Laurier • 1 Rideau Street • Ottawa, Ontario

Join us at Canada's premier tax professional conference May 5 to 8 in Ottawa featuring workshops, income and commodity tax streams, with participation from prominent industry practitioners and government officials.

We have many leading-edge speakers, breakout sessions and panels lined up, including Monday lunch speaker **The Honourable Marc Noël, KC: Partner at Osler, Hoskin & Harcourt LLP and former Chief Justice of the Canadian Federal Court of Appeals from 2014 to 2023.**

## **Committee Team**

- **Mark Caluori** – TEI Region 1 (Canada) Vice President
- **Steve Saunders** – Chair, TEI Canadian Income Tax Committee
- **Jun Ping** – Chair, TEI Canadian Commodity Tax Committee

## Dress Code

- Business casual for sessions and Sunday Reception
- Business attire for Tuesday gala

## Terms and Conditions

Conference registration fee is full conference including Sunday welcome reception and Tuesday gala reception. Single day passes are not available. Registration fees are final and cannot be refunded.

Substitutions welcome with advance written notice.

## Questions

Registration, Conference logistics: Jane-Ann Crombeen, [ja@impacteventsLtd.ca](mailto:ja@impacteventsLtd.ca)


Program, sponsorship: Mark Caluori, [mcaluori@panamericansilver.com](mailto:mcaluori@panamericansilver.com)



**For the full conference program and speaker bios and session abstracts, please click on the QR code to download.**

**WIFI Network is:  
Fairmont\_Meeting  
and the password is:  
TAXE0524**

## Conference Program (Subject to Change)

Sunday, May 5, 2024		
All Day	Arrivals	
18:00 – 21:00	<b>Registration</b> <b>Reception and Casual Dinner - Hosted by EY</b>  	Drawing Room

Monday, May 6, 2024		
8:00 – 8:45	Breakfast	Canadian Room
8:55 – 9:05	<b>Welcome Remarks</b> Josie Scalia (TEI Senior Vice President)	Drawing Room
9:10 – 10:05	<b>Plenary Session #1 – Update from the Canada Revenue Agency</b> <b>Speakers – Costa Dimitrakopoulos, Luisa Rizzo and Anne Ellefsen-Gauthier</b> – Canada Revenue Agency <b>Moderator – Steve Saunders (Chair, TEI Canadian Income Tax Committee)</b> <b>Session Description:</b> CRA representatives from the income and commodity tax branches will comment on recent developments.	Drawing Room
10:05 – 10:30	Coffee Break	Drawing Room Foyer
10:30 – 11:25	<b>Plenary Session #2 – Key Recent Developments Tax Directors Cannot Ignore</b> <b>Speakers – Kassandra Grenier, Stephanie Dewey, Al-Nawaz Nanji</b> (McCarthy Tétrault) <b>Moderator – Martin Behagg (Rogers Communications Inc.)</b> <b>Session Description:</b> This session covers important recent developments that impact the work of a tax director as well as practical tips to minimize financial risk. The recent developments include the mandatory disclosure rules, the digital services tax, dealing with retroactive legislation, and managing the CRA's expanded audit powers.	Drawing Room

11:30 – 12:25	<p><b>Plenary Session #3 – Update on Current Case Law</b></p> <p><b>Speakers – Jacques Bernier (Baker McKenzie), David Robertson (EY Law LLP)</b></p> <p><b>Moderator – Rob Dhindsa (Rogers Communications Inc.)</b></p> <p><b>Session Description:</b>  Certainty, predictability, and fairness are the three characteristics businesses and taxpayers look for in a tax system and from tax authorities. However, the Canadian tax landscape is going through a fundamental shift placing these in danger. Through case law and pending decisions, Jacques and David will discuss:</p> <ul style="list-style-type: none"> <li>▪ where we are today (highlighting the significant income and sales tax cases from the past year),</li> <li>▪ what tomorrow is shaping up to look like (with a focus on how legislative change and turnover in the courts are putting CPF at risk), and finally,</li> <li>▪ how these changes are leading to inequitable outcomes – with specific examples of aggressive tax enforcement by Canadian tax authorities.</li> </ul>	Drawing Room
12:30 – 14:00	<p><b>Lunch Reception</b></p> <p><b>Speaker – The Honourable Marc Noël, KC – Partner – Osler, Hoskin &amp; Harcourt LLP, and former Chief Justice of the Canadian Federal Court of Appeals from 2014 to 2023.</b></p> <p>In the keynote discussion, Justice Noël will address some of the changes that he has witnessed over the course of his career as a tax adviser and as a judge including with respect to the expanded scope of CRA audits and information requests, the limits being placed on a taxpayer’s ability to preserve confidentiality in tax planning, and the evolution of the GAAR.</p> <p>Marc will focus on recent legislative developments including with respect to mandatory disclosure, the amended GAAR and the expanded use of retroactive legislation. He will provide his insights into how Courts may approach these developments—and the avenues available to taxpayers to protect their rights during audit, and in tax disputes, in light of the ongoing legislative changes.</p>	Canadian Room
14:00 – 14:30	<b>Break</b>	
14:30 – 15:25	<p><b>Income Tax Breakout Session #1 – Clean Energy Legislation</b></p> <p><b>Speaker – Kurtis Bond (Cassels, Brock &amp; Blackwell LLP)</b></p> <p><b>Moderator – Constance Gemmell (Imperial Oil Ltd.)</b></p> <p><b>Session Description:</b>  An overview of the new clean energy tax credits and a discussion of select issues.</p>	Drawing Room
14:30 – 15:25	<p><b>Commodity Tax Breakout Session #1 – Update on Commodity Tax Audits</b></p> <p><b>Speaker – Christine Zurowski (Grant Thornton LLP)</b></p> <p><b>Moderator – Paul Revell (Crown Metal Packaging Canada LP)</b></p> <p><b>Session Description:</b>  The session will review the key issues/areas that are the focus of CRA and the various provinces from an audit perspective for Canadian organizations and how best to help your organization navigate them in the coming year.</p>	Renaissance Room
15:25 – 15:50	Coffee Break	Drawing Room Foyer

Monday, May 6, 2024 - continued		
15:50 – 16:45	<p><b>Income Tax Breakout Session #2 – The Canadian Tax Function Goes “Global” – Planning for the GMTA and GloBE Rules</b>  <b>Speakers – Patrick Marley (Osler, Hoskin &amp; Harcourt LLP) and Phil Halvorson (Grant Thornton LLP)</b>  <b>Moderator – Cheryl Bailey (Sun Life)</b></p> <p><b>Session Description:</b>  This session will take a practical approach to addressing Canada’s proposed Global Minimum Tax Act, together with the Pillar 2 GloBE more generally. In particular, this session will cover:</p> <ol style="list-style-type: none"> <li>1. <b>Overview of the design principals of GloBE rules, and approaches MNEs may consider in order to apply them.</b> <ol style="list-style-type: none"> <li>a. High-level overview of the general IIR rule (applied at the UPE or IPE level, and the impact of QDMTT on tax planning.</li> </ol> </li> <li>2. <b>Canada’s GMTA – where are we at?</b></li> <li>3. <b>Case study – how have traditional low-taxed countries responded?</b></li> <li>4. <b>Compliance considerations – Thinking GloBE beyond the tax department.</b></li> <li>5. <b>Discussion of specific issues around prior period adjustments, TP adjustments, and others</b></li> <li>6. <b>Planning tips and traps in this ever-developing environment.</b></li> </ol>	Drawing Room
15:50 – 16:45	<p><b>Commodity Tax Breakout Session #2 – Single, Multiple and Incidental Supplies</b>  <b>Speaker – Adam Moledina and Alicia Malone (KPMG LLP)</b>  <b>Moderator – Tracey Osmond (West Jet)</b></p> <p><b>Session Description:</b>  Single, Multiple, and Incidental Supplies – How to undertake the analysis and practical implications in light of evolving jurisprudence and (provincial) legislation.</p>	Renaissance Room
16:50 – 17:45	<p><b>Income Tax Breakout Session #3 – Transfer Pricing Update</b>  <b>Speakers – Dale Hill and André Bergeron (Gowling WLG)</b>  <b>Moderator – Dean Gresdal (Royal Bank of Canada)</b></p> <p><b>Session Description:</b>  In this session, Dale Hill and André Bergeron will delve into the latest Canadian developments in transfer pricing. They will provide insights into the policies discussed in Canada’s Budget 2024 and discuss recent trends observed at the Canada Revenue Agency across the transfer pricing continuum, with a focus on dispute resolution. Don’t miss this opportunity to stay informed and navigate the evolving transfer pricing landscape.</p>	Drawing Room
16:50 – 17:45	<p><b>Commodity Tax Breakout Session #3 – Exploring GST and Customs Complexities in Cross-Border Transactions</b>  <b>Speaker – Nicolas Rondeau and Albert Fingerwajg (Andersen)</b>  <b>Moderator – George Dritsas (ArcelorMittal)</b></p> <p><b>Session Description:</b>  This session will feature presenters from Andersen sharing their experience in tackling customs and GST challenges in cross-border transactions. They’ll delve into the GST implications on commercial importation, the critical role of trade terms, the determination of value for duty and common pitfalls to navigate.</p>	Renaissance Room
18:30 – 20:30	<b>Firm Invite Dinners</b>	

Tuesday, May 7, 2024		
8:00 – 8:45	Breakfast	Canadian Room
8:55 – 9:50	<p><b>Plenary Session #4 – Tax-Aligned ERP: What You Need to Know</b></p> <p><b>Speaker – Renee Iori (Deloitte LLP)</b>  <b>Moderators – Don Mills (Canopy Growth Corporation), Paul Magrath (Bitfarms Ltd.)</b></p> <p><b>Session Description:</b>  Digital forces are disrupting the business climate, and tax function using legacy ERPs may be challenged with manual processes, lack of automation, and access to real time data. Modernization to NextGen ERP provides an opportunity to automate, digitize, and enhance the tax function.</p> <p>This session will cover important areas to think about in order to get the most value out of a tax aligned ERP. In a chat style session, attendees will hear from individuals who have gone through several ERP implementations, including perspectives from a company point of view in the indirect and direct tax areas as well as from a tax service provider/system integrator (tax) who has been involved in ERP implementations from the other side. The group will discuss best practices and what to watch out for.</p>	Drawing Room
9:50 – 10:15	Coffee Break	Drawing Room Foyer
10:15 – 11:10	<p><b>Plenary Session #5 – Automation and AI in Tax</b></p> <p><b>Speakers – Kyle Bunnell (Hootsuite) and Jun Ping (Chair, TEI Commodity Tax Committee)</b></p> <p><b>Session Description:</b>  This session covers two components: Robotic process Automation (RPA) and Reimagining Generative AI in the Workplace</p> <p>In-house tax profession will share the experience how RPA automates repetitive, rules-based process with real life examples. We will also share the before and after effect along with issues identified during the process. For AI piece, attendees will be introduced to the paradigm-shifting concept of Large Language Models (LLMs) being Intelligence Amplifiers (IA) and their potential to revolutionize professional workspaces. We'll delve into how IA can serve as a pivotal tool in enhancing the cognitive capabilities of tax professionals, from improving analytical processes to streamlining complex decision-making. By redefining our interaction with generative AI technologies, we can uncover new efficiencies and elevate the strategic value we bring to our roles. Join us to explore the practical applications and strategic implications of IA in the evolving landscape of tax profession.</p>	Drawing Room

11:15 – 12:10	<p><b>Income Tax Breakout Session #4 – Recent M&amp;A Transactions</b></p> <p><b>Speakers – Daniel Ku and Chad M’Salleem (PwC LLP)</b>  <b>Moderator – Frank Martinicchio (Omnicon)</b></p> <p><b>Session Description:</b></p> <p>The M&amp;A market is constantly evolving and challenging, especially in the context of recent and upcoming Canadian tax rule changes. In this presentation, we will share our insights on what we are seeing in deals, how the tax landscape is affecting deal structures and processes, and what tax professionals need to know to stay ahead of the curve.</p> <p>We will cover the following topics:</p> <ul style="list-style-type: none"> <li>▪ M&amp;A market drivers: We will examine the factors that influence deal activity and valuations, such as economic uncertainty, financing conditions, distressed opportunities, competition and industry dynamics.</li> <li>▪ Canadian tax rule changes: We will highlight some of the new trips and traps to be wary of as it relates to recent Canadian tax rule changes, such as the stock buyback tax, employee ownership trust, Pillar two, EIFEL, the GAAR amendments and the capital gains taxation increase.</li> <li>▪ Deal tax processes: We will discuss how the market has changed or is changing in terms of tax due diligence, tax modelling, tax representations and warranties, and tax-efficient extraction.</li> </ul> <p>This presentation will provide you with practical and timely information to help you navigate the complex and dynamic M&amp;A tax environment.</p>	Drawing Room
11:15 – 12:10	<p><b>Commodity Tax Breakout Session #4 – Sales Tax Clauses in Legal Agreements</b></p> <p><b>Speakers – Joseph Takhmizdijan and Olivia Ruvo (Borden Ladner Gervais LLP)</b>  <b>Moderator – Calvin Chiew (Pacific Cambriam Energy)</b></p> <p><b>Session Description:</b></p> <p>Sales tax considerations are often overlooked in legal agreements. With the increasing complexity of the GST/HST legislation and case law, practitioners need to be aware of the impact of specific sales tax provisions and challenges associated with the lack of such language on their transactions.</p> <p>This session will examine the necessity of sales tax clauses both from a contractual and tax controversy perspective.</p>	Renaissance Room
12:15 – 13:15	<b>Lunch Reception</b>	Canadian Room
13:15 – 14:00	<b>Break</b>	
14:00 – 14:55	<p><b>Income Tax Breakout Session #5 – The New GAAR</b></p> <p><b>Speaker – Ed Kroft (Bennett Jones LLP)</b>  <b>Moderator – Dean Gresdal (Royal Bank of Canada)</b></p> <p><b>Session Description:</b></p> <p>In this session, Ed Kroft will provide an update on the GAAR that will include a discussion of the recent ‘modernization’ efforts by the government; practice strategies flowing from its implementation; the interaction of the new rules with s. 152(9) and the large corporation collection provisions; and the intersection of the new mandatory disclosure rules with the updated GAAR provisions. Don’t miss this opportunity to hear the insights of one Canada’s leading tax practitioners regarding a critical topic facing all TEI members.</p>	Drawing Room
14:00 – 14:55	<p><b>Commodity Tax Breakout Session #5 – Provincial Sales Tax Update</b></p> <p><b>Speaker – Zheting Su (Thorsteinssons LLP)</b>  <b>Moderator – Alison Eakin (Amazon Canada)</b></p> <p><b>Session Description:</b></p> <p>This session will provide an update on the PST legislative amendments in 2024 with a focus on BC’s amended software and appeal rules. We will discuss the implications of the retroactive changes on virtually all businesses in BC and on vendors outside of BC selling into BC with a comparison to the Hootsuite case that prompted the amendments. The session will also cover the details on the administrative appeals process and court appeal process, including the amendments affecting these processes.</p>	Renaissance Room

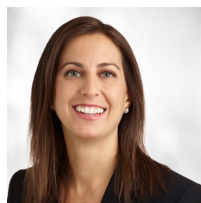
14:55 – 15:20	Coffee Break	Drawing Room Foyer
15:20 – 16:15	<p><b>Income Tax Breakout Session #6 – Strategies to Make the Tax System Function for You</b></p> <p><b>Speakers – Sarah Chiu and Kyle Ross (Felesky Flynn LLP)</b>  <b>Moderator – Sandy Shanks (ConocoPhillips Canada)</b></p> <p><b>Session Description:</b>  Speakers will discuss recent experience with finding solutions to address harmful tax policies and procedures through various methods, including discussions with the Department of Finance and the Canada Revenue Agency, liaising with industry groups, court interventions and published thought leadership. Examples covered will include responses to the bare trust reporting rules, seeking statutory amendments to address technical issues with current and proposed legislation and tools to prevent bad facts from making bad law.</p>	Drawing Room
15:20 – 16:15	<p><b>Commodity Tax Breakout Session #6 – Section 186 of the Excise Tax Act</b></p> <p><b>Speaker – Mélanie Camiré and Jay Tulsani (BDO)</b>  <b>Moderator – Robert Smith (Canadian National Railway Company)</b></p> <p><b>Session Description:</b>  The presenters will discuss practical situations with respect to the application of section 186 of the ETA.</p>	Renaissance Room
16:20 – 17:15	<p><b>Income Tax Breakout Session #7 – The Canada Revenue Agency’s New View on Safe Income</b></p> <p><b>Speaker – Mark Brender (Osler, Hoskin &amp; Harcourt LLP)</b>  <b>Moderator – Scott Crowell (Irving Oil)</b></p> <p><b>Session Description:</b>  A Summary of the Safe Income landscape in light of the recent Canada Revenue Agency position paper presented at the 2023 CTF annual conference. The speaker will focus on key aspects of these changes that impact how we approach the calculation and allocation of safe income and the application of subsection 55(2).</p>	Drawing Room
16:20 – 17:15	<p><b>Commodity Tax Breakout Session #7 – Plus Applicable Taxes? Thinking About GST/HST on Reimbursements, Revenue Shares and other Contractual Payments</b></p> <p><b>Speaker – Elena Balkos (Blake, Cassels &amp; Graydon LLP)</b>  <b>Moderator – Kevin Thom (ConocoPhillips Canada)</b></p> <p><b>Session Description:</b>  This session covers whether payments between parties – whether related or not - are subject to taxes, including as it relates to cost sharing arrangements, agency relationships, partnerships, nominees, and e-commerce. An overview of deeming rules in sales tax legislation will also be covered, and the session will conclude with common audit issues.</p>	Renaissance Room
18:30 – 21:00	Gala Reception	Canadian Room



Wednesday, May 8, 2024		
8:00 – 8:45	Breakfast	Drawing Room
8:55 – 9:50	<p><b>Plenary Session # 6 – Update from the Department of Finance</b></p> <p><b>Speakers – Gervais Coulombe, Amanda Riddell, Lindsay Gwyer, Maximillian Baylor – Department of Finance Canada</b></p> <p><b>Moderator – Nancy Sauvé (AtkinsRéalis)</b></p> <p><b>Session Description:</b>  Department of Finance representatives from the income and commodity tax branches will comment on recent developments.</p>	Drawing Room
9:50 – 10:15	Coffee Break	Drawing Room Foyer
10:15 – 11:10	<p><b>Plenary Session #7 – Quebec Update</b></p> <p><b>Speakers – Pierre Barsalou and Philippe Hamelin (Barsalou Lawson Rheault)</b></p> <p><b>Moderator – Josie Scalia (Nestlé Health Science)</b></p> <p><b>Session Description:</b>  Quebec: What’s new and “exciting” (2024th edition)? Subjects to be covered include: recent case law (GAAR, consequential QC assessment, service fees, etc.), November 2023 salient responses from RQ (TEI liaison committee), recent Quebec administrative/legislative changes (payroll, e-business tax credits, etc.) as well as the mandatory disclosure of uncertain tax treatments (with a live demonstration on how to fill the relevant prescribed form.)</p>	Drawing Room
11:15 – 12:10	<p><b>Plenary Session #8 - The Ethical Mindset in Tax Practice</b></p> <p><b>Speakers – Alexander Cobb (Osler, Hoskin &amp; Harcourt LLP)</b></p> <p><b>Moderator – Anne Giroux (Sobey’s)</b></p> <p><b>Session Description:</b>  In-house tax professionals, particularly those who belong to self-regulated professions such as accountants and lawyers, have ethical and professional responsibility obligations that they must adhere to. At the same time, they have business imperatives to fulfill, CRA relationships to manage and obligations to their colleagues. In this session, we will discuss some of the complexities that come with managing the duties owed to different constituencies, including employers, coworkers, the public, CRA and professional regulators.</p>	Drawing Room
12:10 – 12:20	<p><b>Closing Remarks</b></p> <p><b>Josie Scalia (TEI Senior Vice President)</b></p>	Drawing Room
12:30 onwards	<b>Boxed Lunches and Departure</b>	Drawing Room Foyer

- Hospitality Suite – Sunday, Monday and Tuesday evening starting at 8 pm

## Speakers



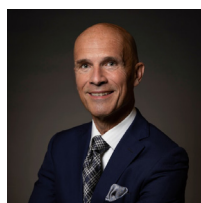
### **Elena Balkos**

**Counsel, Indirect Tax – Blake, Cassels & Graydon LLP**

Elena provides advisory, planning and dispute resolution services in all areas of sales and commodity tax, including GST/HST, provincial sales tax (PST), QST, land transfer tax, excise taxes, and carbon levies. Her practice also involves advising clients on the structuring of import/export arrangements, customs duties, valuation methodology and tariff classification.

Elena is dedicated to providing practical advice in varying sectors including real estate, e-commerce, natural resources, healthcare, manufacturing, technology, financial services, and non-profit organizations. Clients seek her expertise when establishing operations in Canada and to help navigate the complexities of indirect tax, minimize risks and reduce tax costs.

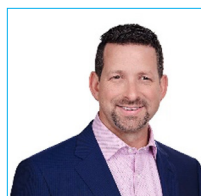
Elena also regularly represents clients in audits, objections and voluntary disclosures with the Canada Revenue Agency, the Canada Border Services Agency, and the provincial tax authorities, and in appeals to the Tax Court of Canada.



### **Pierre Barsalou**

**Partner – Barsalou Lawson Rheault**

Pierre Barsalou (a member of both the Quebec and Ontario Bars) is a former Federal Department of Justice tax litigator who is the founding partner of Barsalou Lawson Rheault, a firm consistently rated among the top Canadian Tax Law boutiques (Thompson Reuters). Pierre specializes in transfer pricing and tax controversy and has repeatedly been nominated in Best Lawyers in Canada and Lexpert in the field of corporate tax litigation, as well as a top cross-border tax litigator in Canada by Lexpert.



### **André R. Bergeron**

**Partner – Gowling WLG**

André Bergeron is an economist and partner in Gowling WLG's Ottawa office, practising in the Transfer Pricing and Competent Authority Group.

André specializes in audit defense and dispute resolution, mutual agreement procedures (MAPs) and advanced pricing agreements (APAs). His practice extends to transfer pricing analysis and

contemporaneous documentation, helping companies optimize their global tax position and comply with Canada's transfer pricing legislation.

Prior to joining Gowling WLG, André was a senior economist at the CRA's Competent Authority Services Division. During the 10 years he spent in this role, he participated in numerous MAPs and APAs with many foreign governments, namely the United States, South Korea, Denmark, Netherlands, Switzerland, China, India and Chile. This work, and the resulting negotiations, involved several tax issues in many industries, including pharmaceuticals, automotive, gaming, natural resources, communications and electronics. In addition, he also worked on various international audits related to international transfer pricing transactions.

André embraces community involvement. He has served for twelve years on the Ottawa Public Library Board, including six years as Vice-Chair. He was also a member of the City of Ottawa's French Language Services Advisory Committee. When not at work, you will find André coaching his daughter's ringette team, skiing with his son or learning to play the piano.



### **Jacques Bernier**

**Partner and Head of the Canadian Tax Practice – Baker Mackenzie**

While leading Baker McKenzie's Canadian Tax Practice, Jacques Bernier assists his clients in resolving their Canadian tax controversies and litigating them before the courts. With his vast experience, Jacques handles large, complex and sensitive cases - sometimes "bet the company" cases - often bringing exceptional results to clients. He is singled out for his transfer-pricing expertise and recognized as a leading practitioner in Chambers Global: The World's

Leading Lawyers for Business, Euromoney's Guide to the World's Leading Transfer Pricing Advisors and is repeatedly recommended for corporate tax litigation by the Canadian Legal Lexpert Directory.

Jacques provides strategic advice to a number of multinationals in their dealings with the Canadian tax authorities. He also is the relationship partner to many Firm clients meeting their tax needs in Canada and abroad.



### **Kurtis Bond**

**Partner – Cassels Brock & Blackwell LLP**

Kurtis Bond is a partner in the Tax Group at Cassels, serving as a trusted advisor on a range of tax and related issues, and delivering practical and thoughtful legal and business solutions to clients. Having spent several years as a senior tax executive at a multinational corporation in the natural resources sector, Kurtis provides invaluable insight on the complex issues faced by senior leaders and corporate counsel and offers first-hand experience dealing with internal tax matters, including complex reorganization transactions, cross-border investments, audits, appeals and litigation matters.

While practicing in-house, Kurtis was also an active member of the Tax Executives Institute (TEI). As a member of TEI's Canadian Income Tax Committee since 2012, and serving as the Committee's Chair in 2019-2021, Kurtis regularly met with senior officials at the Canada Revenue Agency and Department of Finance to discuss matters of importance to taxpayers.

Prior to moving in-house, Kurtis served as partner in the Tax Group of another national firm, where his practice focused on tax aspects of commercial transactions in the natural resources sector, including structured and cross-border financings, corporate reorganizations, partnerships, and joint ventures.



### **Mark D. Brender**

**Partner, Tax – Osler, Hoskin & Harcourt LLP**

Mark is a tax partner and leads Osler's tax group in Montreal. He is past Chair of the Canadian Tax Foundation having occupied the office of chair of the Board of Governors of the CTF in 2019. Mark is recognized as one of Canada's preeminent tax lawyers, frequently advising on some of the most important business transactions and critical tax disputes. His practice is wide ranging, advising Canadian and foreign multi-national corporations, private equity and venture capital funds, emerging high growth companies and privately owned businesses on domestic and international tax-planning, cross-border and domestic mergers and acquisitions, corporate reorganizations, financings and tax dispute resolution. Mark also has market leading expertise in advising private family enterprises and family offices on sophisticated succession and estate planning and tax disputes.

He is consistently recognized as a leading lawyer in Chambers Global for both corporate tax and private client work, Lexpert, The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada and The Lexpert Guide to Leading US/Canada Cross-Border Corporate Lawyers in Canada, International Who's Who of Corporate Tax Lawyers, Who's Who Legal: Thought Leaders - Private Client, Best Lawyers in Canada for Corporate Tax, Trusts & Estates, among others. Mark was named "Lawyer of the Year" for 2019 by Best Lawyers in Canada.

Mark is a frequent speaker and author having published numerous papers on a range of topics including corporate tax, tax litigation and estate planning. Mark is co-editor of the Corporate Tax Planning feature of the Canadian Tax Journal published by the CTF and is also editor-in-chief of the Corporate Groups & Structures Journal published by Thomson Reuters. Mark was awarded the Douglas J Sherbaniuk distinguished writing award by the Canadian Tax Foundation for his paper "Subsection 55(2): Then and Now" delivered at the 2012 annual CTF conference.

In 2022, Mark was awarded the Lifetime Contribution Award by the Canadian Tax Foundation, the most prestigious award given by this organization. This award celebrates and honours those individuals who, over their career, have made substantial and outstanding contributions to the CTF through their volunteer efforts and body of work over a number of years. Furthermore, he has been recognized as an Academician by The International Academy of Estate and Trust Law.



### **Kyle Bunnell**

**Director, Tax - Hootsuite**

With 15 years of experience in the tax field, Kyle leads the tax department of a multinational SaaS company, navigating global tax affairs with a focus on international and domestic tax planning, compliance, and operations. His work has ranged from building out the tax function from its nascent stage, conducting due diligence and structuring for multiple M&A transactions, contributing to tax efficiency improvements and achieving a notable legal victory in sales tax litigation.

Kyle's interest extends to the exploration of generative AI's impact on tax professionals operating in industry. He aims to leverage AI technology for improvements in tax processes to mitigate the overburden of volume and complexity allowing the team to unearth the valuable insights and efficiencies that lie beneath the surface of day-to-day challenges. Outside of professional pursuits, he engages in coaching youth soccer and training in martial arts.



**Mélanie Camiré**

**Partner, Indirect Tax – BDO**

Mélanie Camiré has been focusing her practice in indirect taxes for over 20 years. She has many years of experience in professional firms as well as in industry where she was able to develop a very practical approach with sales tax issues. She joined BDO Canada s.r.l./S.E.N.C.R.L./LLP in January 2022.

Mélanie assists her clients in different engagement types, including compliance sales tax reviews, system implementation, ruling requests, voluntary disclosures, preparing notices of objection, reorganizations and due diligences.

Mélanie is also teaching part-time at the University of Sherbrooke in a sales tax graduate-level microprogram and she presented many times for the Association de planification fiscale et financière and the Tax Executives Institute.



**Sarah Chiu**

**Partner – Felesky Flynn LLP**

Sarah Chiu is a partner at Felesky Flynn LLP in Calgary. Her practice touches all areas of tax law. She holds both her Bachelor of Laws and Bachelor of Science in Civil Engineering degrees from the University of Calgary where she currently teaches international tax law as a sessional instructor at the Faculty of Law. Sarah is a member of the CBA/CPA Joint Committee on Taxation, a Governor of the Canadian Tax Foundation and a member of the Executive Committee of the International Fiscal Association (Canada) and has spoken at numerous local and national

conferences on a variety of tax topics. Outside of work, Sarah lends her expertise as the co-chair of the board alumni committee of Making Changes Employment Association of Alberta, a local charity in Calgary.



**Alexander Cobb**

**Partner, Litigation – Osler, Hoskin & Harcourt LLP**

Alex is a commercial litigator. He has a broad-ranging practice with an emphasis on matters relating to securities and taxation. He advises issuers and shareholders in court proceedings involving shareholder remedies, corporate governance and corporate transactions. Alex also acts for market participants in respect of investigations and proceedings before numerous securities regulatory authorities, and frequently acts for accountants and other professionals in both civil and professional discipline matters. Alex is cross-appointed to Osler's tax department and has an active tax litigation practice. He acts for taxpayers in proceedings in the Tax Court of Canada, the Federal Court of Appeal and various provincial courts. Alex has appeared before all levels of court in Ontario, as well as superior and appellate courts in other provinces. He has also represented clients in matters before the Ontario Securities Commission, the Financial Services Tribunal and CIRO. He has served as the chair of the Tax Litigation practice group of the Advocates' Society, and as a member of the Securities Proceedings Advisory Committee of the Ontario Securities Commission.



**Gervais Coulombe**

**Acting Director General, Sales Tax Division – Department of Finance Canada**

Mr. Gervais Coulombe is currently the Acting Director General of the Sales Tax Division at the Department of Finance Canada. The Sales Tax Division develops and evaluates federal tax policies and legislation in the areas of GST/HST, excise levies and other consumption taxes. Mr. Coulombe is a member of the Quebec Bar; he obtained a Bachelor's Degree in Law (LL.B.) from Université de Montréal and a Specialized Graduate Diploma (D.E.S.S) in taxation from HEC Montréal.



### **Stephanie Dewey**

**Partner, Tax – McCarthy Tétrault**

Stephanie is a partner in McCarthy Tétrault's National Tax Group and is based in the firm's Toronto office. Her practice focuses on corporate income tax planning, including advising on the tax aspects of cross-border and domestic M&A and corporate reorganizations, private equity transactions and investment fund structuring, and on international tax matters.

Stephanie is known for providing clients with novel solutions to their most difficult issues. With deep technical expertise and experience advising multinational enterprises and private equity funds on their most complex Canadian tax matters, Stephanie's experience crosses many industries, including technology, media and telecommunications, energy, mining and infrastructure, and consumer goods and retail.

Stephanie is a thought leader in the tax profession, frequently presenting and authoring articles on changes to the tax landscape and what business leaders can do to navigate them. Stephanie's recent contributions include co-authoring an article on the mandatory disclosure rules for the Canadian Tax Foundation's Perspectives on Tax Law & Policy publication, and presenting to the International Fiscal Association's Young IFA Network on the foreign affiliate dumping rules and in a joint presentation with the Hong Kong branch on international tax issues.

Stephanie received her JD from the University of Toronto, and an LLM in Taxation Law from Osgoode Hall Law School. Stephanie has also completed CPA Canada's In-Depth Tax Program.

### **Costa Dimitrakopoulos**

**Director General, Legislative Policy and Regulatory Affairs Branch – Canada Revenue Agency**

Costa Dimitrakopoulos has worked nearly all of his career of 33 years with the Canada Revenue Agency (CRA). Costa became a member of the Quebec Bar and worked in a Montreal law firm before joining the Public Service in 1990 as a Tax Interpretations Officer in the Montreal Tax Services Office. Costa joined Headquarters as a GST Rulings Officer and has since held a number of positions with progressively greater responsibilities including Director, Provincial Sales Tax Administration Reform, Director General Operations and Border Issues Division, in the Excise and GST/HST Rulings Directorate, Director General of the Legislative Policy Directorate, and since June 2017, Director General of the Income Tax Rulings Directorate. He has represented the CRA on a number of occasions at Parliamentary Committee hearings and at various tax conferences. Costa holds a Bachelor of Commerce as well as a Bachelor of Laws and a Bachelor of Civil Law from McGill University.

### **Anne Ellefsen-Gauthier**

**Director, GST/HST Large Business Audit Division, Compliance Programs Branch, Canada Revenue Agency**

Anne has been managing the GST/HST Large Business Audit Program since September 2021 by providing functional leadership, direction and oversight for audits of both domestic and non-resident large business entities with economic activity above \$100M. GST/HST technical guidance, training and policy development for GST/HST audit programs are also under her portfolio of responsibilities. She represents the tax administration as a delegate on Working Party no. 9 on Consumption taxes at the Organisation of Economic Cooperation and Development (OECD). Outside of her role in GST/HST compliance, Anne is the Chair of the Compliance Programs Branch's Policy Technical Working Group that develops national audit policies for all compliance programs at the CRA.

Prior to joining the CRA, Anne served as the Director of Policy for the Minister of National Revenue and practiced law in both the private and public sectors. Anne is a registered member of the Barreau du Québec, and has both a Common Law Degree (Juris Doctor) and a Civil Law Degree (LL.L) from the University of Ottawa.



### **Albert Fingerwajg**

**Director, Global Trade and Customs - Andersen**

Prior to joining Andersen in January 2022, Albert worked for large corporations, such as SNC-Lavalin and ABB, but also as an independent consultant.

Now, with 35 years of experience on 3 continents (Europe, Canada and Middle East), Albert has an extensive international logistics expertise either in the industry (manufacturing and engineering) and service (freight forwarding and customs brokerage).

Albert has worked, participated in over 150 projects located around the world, and has a global vision of Logistics within the supply chain.

He advises clients on a range of logistics services resulting in opportunities through continuous improvement initiatives, strategic logistics innovations and supply management.

Albert is a fully trilingual logistics professional who graduated from l'École Supérieure de gestion et de Commerce International (ESGCI) in Paris. He is also certified from the International Federation of Freight Forwarders Association (FIATA). He taught the Canadian Import, Export and Customs Regulations program at McGill University between 2019 and 2021.



### **Cassandra Grenier**

**Partner, Indirect Tax – McCarthy Tétrault**

Kassandra Grenier is a Partner in McCarthy Tétrault's Tax Group in Montréal. Her practice focuses on indirect taxes and, more specifically, on the application and treatment of federal and provincial sales taxes in various commercial transactions related to mergers and acquisitions, corporate restructuring and real estate transactions in the public and private sectors.

Before joining McCarthy Tétrault, Kassandra practised for over five years in a large professional services firm, where she developed expertise in commodity taxes, including Canadian and U.S. sales and use taxes, and where she assisted and successfully represented a number of clients in disputes with the tax authorities. Kassandra also played a key supportive role in planning Canadian and international transactions, analyzing contracts and drafting tax opinions.

In addition to her practice, Kassandra is actively involved in the tax and real estate communities. She has given several talks on current topics related to sales taxes, has contributed to various tax-related publications and is involved in professional development in taxation for the Association de planification fiscale et financière, where she co-facilitates a course on GST/QST and real estate.

Kassandra earned her bachelor's degree in law from Université du Québec à Montréal in 2012 and completed a master's degree in law with a specialization in taxation at Université de Montréal and HEC Montréal in 2016. She was called to the Barreau du Québec in 2015. She is a member of the Young Bar of Montreal, the Association de planification fiscale et financière and the Canadian Tax Foundation. She also belongs to Crew M, a commercial real estate association, where she is on the event committee.



### **Lindsay Gwyer**

**Director General – Department of Finance Canada**

Lindsay is the Director General (Legislation) in the Tax Legislation Division of the Department of Finance. She is responsible for managing the legislative drafting process and for approving all income tax legislation and related products. She is also responsible for shepherding the government's income tax legislation through Parliament, and regularly provides technical briefings to Parliamentarians on income tax matters.

Lindsay joined Finance in the fall of 2021, prior to which she was a partner at a Toronto law firm. She practiced in all areas of income tax law, with an emphasis on domestic corporate and international tax planning, public and private mergers and acquisitions, corporate reorganizations, private equity investments and investment funds.



### **Phil Halvorson**

**Tax Partner – Grant Thornton LLP**

Phil is a partner with Grant Thornton's International Tax Services practice in Toronto.

Phil specializes in both inbound and outbound Canadian / international tax planning for multinational enterprises and services a diverse client base.

Phil has extensive experience in international acquisitions and dispositions, cross-border financings, restructurings and international joint ventures, including implementation of tax-effective financing and supply-chain management solutions aimed at optimizing procurement and sales functions across global borders.

In addition, Phil spent 2 years as Chief – International Tax/Tax Legislation Division at the Department of Finance (2013-2015) where he was actively involved with developing and shaping Canadian international tax policy, drafting tax law, and was Canada’s delegate to the Organization for Economic Co-operation and Development (OECD) in regards to initiatives to combat base erosion and profit shifting (BEPS).



**Philippe Hamelin**  
Partner – Barsalou Lawson Rheault

Philippe Hamelin specializes in international and Canadian taxation and represents taxpayers before tax authorities and courts. He is currently involved, as legal counsel, in major files regarding transfer pricing, SR&ED tax credits, FAPI, payroll tax as well as the nature of expenses.



**Dale Hill**  
Partner – Gowling WLG

Dale Hill is a partner in Gowling WLG’s Ottawa office. He practices in the Transfer Pricing and Competent Authority group, a team he founded in 2005.

Dale helps organizations optimize their global tax position and reduce exposure to unfavourable audit assessments through proper tax planning and implementation strategies. Dale’s specialty is audit defence and dispute resolution, where he has been instrumental in preventing various tax authorities in North America, Europe and Asia, from raising costly transfer pricing adjustments and penalties on some of the world’s largest multinational companies.

In addition to Dale’s audit defence work, he supports the group’s transfer pricing documentation and APA practice and is actively involved in providing litigation advice to firm clients from a tax perspective. With significant experience dealing with Asian governments and businesses alike, he assists the firm’s largest Asian clients in optimizing their global operations from a transfer pricing perspective. Dale has worked in a variety of industries including, but not limited to, pharmaceuticals, auto, construction, consumer durables and computer software industries.

Dale’s ability to solve contentious issues draws from his vast experience working at the Canada Revenue Agency (CRA) at a senior level. Prior to joining Gowling WLG in 2005, Dale was involved in international transfer pricing and tax avoidance with the CRA for 16 years. During his tenure as a senior manager with the CRA’s International Tax Directorate, he participated in more than 40 Advanced Pricing Agreements (APAs) with numerous countries, as well as hundreds of Competent Authority requests relating to international transfer pricing adjustments involving a vast array of issues. He is also experienced in a number of other international tax areas, including interest deductibility, guarantee fees, imputed interest, national expenses, penalties and appeals. Dale has been successful in resolving a number of controversial audit issues through successful negotiations with various tax authorities in a number of countries around the world.



**Renée Iori**  
Partner, Tax – Deloitte

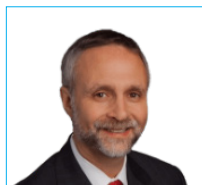
Renée is a tax partner at Deloitte in Canada, providing consultative guidance on efficient and effective tax function operations including tax process design and technology, tax governance, risk management, and tax resource structure. She is the National Leader for Tax Technology Consulting. Renée advises a wide range of companies, across many industries. She has over 25 years of experience in tax consulting which includes or has included roles in tax technology and operational consulting, Canadian Corporate tax, Canadian/U.S. personal, Indirect tax, and Scientific Research & Experimental Development (SR&ED) tax credit services in Canada.

Renée has led engagements related to transformation of tax function operations for multi-industry and various sized organizations including:

- Tax integration for ERP implementations – identifying user requirements, fit-gap analysis and key design decision development
- Tax process and automation – assessment of tax processes for efficiencies and effectiveness including identifying areas for automation
- Tax technology implementation/automation – implementation of tax technology and automation tools for tax processes

- Tax resource structuring – assessment of current state resourcing, activities, time allocation and recommendations to future state (including insourcing and outsourcing implications)
- Tax Governance – assessment and development of tax governance frameworks and policies

Renée has previous experience in industry as the Tax Leader of ENMAX Corporation where she led the tax function and was responsible for Tax Operations, Canadian corporate tax compliance, tax provisions, indirect tax, tax impacts of merger and acquisition activity and tax planning.



**Ed Kroft**

**Partner, Tax Litigation – Bennett Jones LLP**

Ed Kroft KC, CPA (Hon.), FRPSC represents clients in domestic and international matters including transfer pricing, treaty interpretation and tax avoidance. Ed regularly appears for clients before various Canadian courts, including the Supreme Court of Canada, the Tax Court of Canada, the Federal Court of Canada, the Federal Court of Appeal and the Supreme Court of British Columbia.

Ed is recognized as a leading lawyer in directories such as Chambers Global, Chambers Canada, and Lexpert's recent Canadian, US/Canada Cross-Border and Corporate Tax guides. He has received numerous awards including the Canadian Tax Foundation's Lifetime Contribution Award in 2016.

Ed was a member of the Rules Committee of the Tax Court of Canada for many years, and is currently a member of the Federal Courts Bench and Bar Committee. He is also a member of the Trial Law Institute and Diversity Law Institute.

For several years, Ed has taught tax courses at the Canadian Institute of Chartered Accountants, the Institute of Chartered Accountants of British Columbia, the Certified General Accountants Association of British Columbia and the University of British Columbia Law School. Since 2008, he has been the course director of tax administration and litigation for the Osgoode Hall Law School LL.M. program. Ed is also Chair, Tax Litigation Practice Group, The Advocates' Society.



**Daniel Ku**

**Director, M&A Tax – PwC LLP**

Daniel is a director in the M&A tax practice of PwC Toronto.

His experience includes tax due diligence and tax structuring assignments, post-acquisition reorganizations and tax modelling for both domestic and foreign multinational clients. Daniel has worked with a variety of clients from private companies, multinational corporations, and private equity funds.

Daniel is a member of the Canadian Tax Foundation and is a Chartered Professional Accountant (CPA). Daniel has completed the In-Depth Tax Course (Parts I, II and III) as well as the In-Depth Corporate Reorganizations Course operated by the Chartered Professional Accountants of Canada.



**Alicia Malone**

**Senior Manager, Indirect Tax – KPMG Law**

Alicia Malone is a lawyer with KPMG Law and a senior manager in the indirect tax group. Alicia has practiced exclusively in the area of Canadian indirect tax (GST/HST, PST, QST) for more than a decade and has experience helping her clients through all stages of planning and dispute resolution. Her main areas of focus are structuring of complex transactions, and financial services.



**Patrick Marley**

**Tax Partner – Osler, Hoskin & Harcourt LLP**

Patrick is Co-Chair of Osler's National Tax Group and the former President of the Canadian branch (and former chair of the North American region) of the International Fiscal Association. His practice includes all aspects of corporate income tax with an emphasis on international tax planning, domestic and cross-border mergers and acquisitions, corporate reorganizations, and corporate finance.





**Adam Moledina**  
Senior Manager, Indirect Tax – KPMG Law

Adam Moledina is a lawyer with KPMG Law and a senior manager in the indirect tax group. Adam's sole focus has been Canadian indirect tax (GST/HST, PST/RST, QST, IPT) since joining KPMG over 8 years ago, and he provides advisory and dispute resolution services to both Canadian and non-resident clients. Adam's main areas of focus are consumer industrial markets and financial services, with a focus on insurance (including the Retail/Provincial Sales Taxes and Insurance Premium Taxes applicable to insurance).



**Al-Nawaz Nanji**  
Partner – McCarthy Tétrault

As a seasoned tax advisor and litigator, Al-Nawaz's insights into both strategy and dispute resolution give businesses a strategic edge when planning or challenging assessments.

Al-Nawaz is a partner in McCarthy Tétrault's National Tax Group based in Toronto. A CPA-trained professional with decades of experience advising large businesses and organizations on tax compliance, Al-Nawaz guides clients through the complex network of provincial and federal tax laws and regulations, helping them strategically negotiate their obligations and secure the most favourable outcomes when challenging assessments.

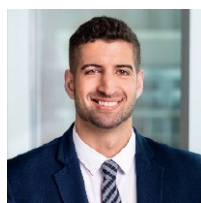
Al-Nawaz is well known for his expertise in matters before the Tax Court, Federal Court, and appeals courts, providing clients with strategic and creative insights to effectively navigate tax disputes, particularly those involving novel interpretations and applications of the law. Clients appreciate Al-Nawaz's skill at getting to the heart of complex issues and his in-depth understanding of this nuanced, ever-evolving area of the law. His advice covers both income tax and GST/HST tax disputes, as well as administrative and procedural matters, including requirement letters, privilege considerations, and voluntary disclosure. Combined with industry expertise advising clients in the mining, retail, power, and banking and financial services sectors, Al-Nawaz works in some of Canada's most dynamic sectors.



**The Honourable Marc Noël, KC**  
Partner – Osler, Hoskin & Harcourt LLP, and former Chief Justice of the Canadian Federal Court of Appeals

The Honourable Marc Noël is a partner in Osler's National Tax Practice whose distinguished tenure in the federal courts, combined with a deep understanding of the Canadian tax system, allows him to offer a unique perspective on the challenges arising from Canada's rapidly evolving tax landscape.

Justice Noël's remarkable legal career began as an accomplished tax lawyer in Montréal and culminated with his service as Chief Justice of the Federal Court of Appeal since 2014. In his 25 years on that Court, he built a reputation as one of Canada's leading tax jurists, authoring leading tax decisions on the interpretation and application of both the technical and avoidance provisions of the Income Tax Act as well as the scope of the Minister's audit powers.



**Chad M'Sallem**  
Senior Manager, M&A Tax – PwC LLP

Chad is a Senior Manager in the M&A Tax practice of PwC Montreal.

Chad has extensive knowledge of Canadian corporate taxation, and experience in tax due diligence reviews, structuring assignments, domestic mergers & acquisitions transactions, Canadian and international reorganizations, loss consolidation, tax modeling, as well as tax compliance work.

Chad is a Chartered Professional Accountant (CPA). Chad has a Master degree in Taxation from the University of Sherbrooke and has completed the In-Depth Corporate Reorganizations Course operated by the Chartered Professional Accountants of Canada.



### **Jun Ping**

**Customs and Indirect Tax Specialist – Enbridge**  
**Chair of Tax Executives Institute Canadian Commodity Tax Committee**

Jun Ping is chair of TEI Canadian Commodity tax Committee and director on TEI Toronto Chapter. Jun has been practicing in the indirect tax field for over 10 years since she began her career at Canada Revenue Agency as a Senior Business Enquiry agent in 2007. In 2010, she was one of 10 outreach people CRA used to deliver over 100 HST transitional seminars to the public. Her team received “Assistant Director’s Award” for the year for their diligence and productivity. She also

elects as media spokesperson for CRA in 2010 tax season.

Jun worked at Loblaw’s where she gained exposure to retail taxes, real property and acquisitions.

In 2014, Jun joined Enbridge where she expanded her knowledge in customs, transfer pricing and non-resident taxation. Her responsibilities include providing tax advice to various internal and external stakeholders, focusing on automation and risk approach compliance, handling audits and oversight the VAT in Europe projects. Jun Ping holds a Master Business Degree from Laurentian University and is a practicing CPA.



### **Amanda Riddell**

**Director, Real Property and Financial Institutions Section, Sales and Excise Tax Division – Department of Finance Canada**

Amanda Riddell is the Director of the Real Property and Financial Institutions Section in the Sales and Excise Tax Division at Finance Canada. Her section is responsible for all GST/HST matters related to real property and financial institutions as well as the Underused Housing Tax. Ms. Riddell completed her LL.B. at the University of Ottawa, articulated at the Tax Court of Canada and is a member of the Ontario Bar.

### **Luisa Rizzo**

**Director General, GST/HST Rulings Directorate, Legislative Policy and Regulatory Affairs Branch – Canada Revenue Agency**

Luisa Rizzo holds a Bachelor of Commerce Honours Degree with a Specialization in Accounting from the University of Ottawa. In 1992, she joined the Ontario Region of the Canada Revenue Agency (CRA) and has held various positions working in its Audit Program and its GST Technical Interpretation and Services Program. In 1999, she transitioned to the GST/HST Rulings Directorate in Headquarters and provided program support and guidance to its regional operations both as an officer and as a manager. Luisa became the Director of the Business Integration and Program Operations Division in 2017 and, as of 2023, the Director General of the GST/HST Rulings Directorate. Over the years, Luisa has been involved with many strategic business decisions related to the delivery of the GST/HST Rulings Program, in addition to her participation in several CRA corporate committees. These have included the development of the program’s White Paper pronouncing its future vision, and the consolidation of its regional operations to Headquarters.



### **David Douglas Robertson**

**Partner – EY Law LLP**

David is one of Canada’s leading indirect tax specialists and tax litigators. Former counsel with the Department of Justice (Canada), his experience includes resolving all forms of tax disputes – through rulings, objections, tax and federal court appeals, and settlements – particularly with respect to federal and provincial sales, excise, environmental, and other transaction-based taxes and levies. He is the current Chair of the Canadian Bar Association’s Commodity Tax, Customs and Trade Section and a past chair of the Association’s Tax Court Bench & Bar Committee. David is a co-instructor of CPA Canada’s National GST/HST Tax Course.



**Nicolas Rondeau**  
 Director, Indirect Tax – Andersen

Before joining Andersen Inc. as a Director in 2023, Nicolas worked as a Director Global Indirect Tax for one of the largest retailers in the world (fortune 500) and prior to that, at a Big4 accounting firm in Canada.

Now, with more than 18 years of experience in commodity taxes, Nicolas acts as a strategic advisor on VAT, GST, QST, HST, provincial and American sales taxes, excise tax, fuel tax and other indirect taxes for cross-border transactions, mergers, and acquisitions as well as complex tax planning to provide comprehensive all-around solutions for clients. Nicolas has recently spoken at the Association de planification fiscale et financière (apff – Symposium, annual conference 2022) and has written several articles for the CCH Bulletin. He has also presented several training seminars for both private and public corporations.

Nicolas is a fully bilingual chartered professional accountant who graduated from l'Université du Québec à Montréal (UQÀM). He is a member of CPA Canada and l'Ordre des comptables professionnels agréés du Québec. He completed the CICA In-Depth GST Course and has been specializing in commodity taxes since 2004.



**Kyle Ross**  
 Partner – Felesky Flynn LLP

Kyle is a partner at Felesky Flynn LLP in Calgary. Kyle's practice covers a wide range of taxation law matters with a focus on corporate and personal tax planning, mergers and acquisitions, corporate reorganizations, estate planning and dispute resolution with taxation authorities. Kyle has been a sessional instructor in tax law at the University of Calgary Faculty of Law and is a regular presenter on tax topics in other forums. Kyle received many academic awards in law school including the Law Society of Saskatchewan Gold Medal, the Thomas Dowrick Brown Prize for Most Distinguished Graduate and Desjardins Top Eight Academic All-Canadian.



**Olivia Ruvo**  
 Senior Associate – Borden Ladner Gervais LLP

Olivia's practice focuses on all aspects of indirect and commodities taxes, including the federal goods and services tax (GST), harmonized sales taxes (HST), provincial sales taxes, as well as industry-specific taxes.

She advises clients in various industries such as:

- financial services
- oil and gas
- electronic commerce

Olivia also assists clients in their tax disputes with the tax authorities.

Prior to joining BLG, Olivia practiced as a tax lawyer in a large professional services firm, where she developed a practice in indirect and commodities taxes.



**Zheting Su**  
 Partner – Thorsteinssons LLP

Zheting's practice focuses on all aspects of transactional/commodity taxes, including GST/HST, PST, and realty taxes (such as land/property transfer taxes, vacancy tax, and speculation and vacancy tax and underused housing tax). Zheting routinely advises on the tax implications of transactions for individuals, non-profits, charities, and businesses. Zheting assists clients with tax planning and represents clients in audits, administrative appeals, litigation, and voluntary disclosures.

Zheting regularly speaks and presents at conferences, seminars, and other speaking engagements, including at the BC Tax Conference in 2019, for CLEBC, PBLI, and CPABC.



**Joseph (Hovsep) Takhmizdjian**  
**Partner, Tax – Borden Ladner Gervais LLP**

Joseph provides advice to clients, their accountants and other professionals on a wide range of tax issues. This includes:

- Canadian corporate and individual income tax
- payroll
- sales tax (GST, HST and QST) and other commodity taxes
- resource taxation (e.g., flow-through shares)
- trusts and estate planning
- international taxation

He also represents clients in tax audits and disputes. Before joining BLG, Joseph worked as a chartered accountant and auditor.



**Jay Tulsani**  
**Senior Manager, Indirect Tax – BDO**

Jay Tulsani is a Senior Manager within the Indirect Tax practice, boasting over 15 years of specialized expertise in Canadian indirect taxation, encompassing GST/HST/PST. With a robust background in leadership and strategic foresight, Jay has consistently demonstrated his ability to lead and mentor top-tier teams while providing intricate tax guidance and ensuring regulatory compliance with a keen eye on risk mitigation. His track record underscores his proficiency in fostering productive relationships with tax authorities, fostering cross-functional collaboration, and staying abreast of legislative shifts. Jay is now poised to channel his extensive experience into leading the Indirect Tax Planning team, where he aims to deliver innovative tax strategies and champion operational excellence. Additionally, he has contributed as a co-author to a book which outlines the indirect tax implications of cryptocurrency and blockchain technology, showcasing his thought leadership in emerging areas of tax law.



**Christina Zurowski**  
**Partner, Canadian Indirect (Sales) Tax Cross Border Leader – Grant Thornton LLP**

As a partner in Grant Thornton's specialty tax unit and its Cross Border Leader, Christina advises clients on a broad range of Canadian customs and sales tax matters.

Christina has specialized in indirect tax for close to 25 years, providing clients with practical advice drawing from her years of experience and prior industry experience. Assisting Canadian and non-resident organizations in meeting their Canadian sales tax objectives is the core of Christina's practice. More than just providing the answers, Christina helps her clients understand the issues and concerns specifically as it relates to their particular organization and their options as it relates to sales tax so that her clients can continue to focus on their business.

With experience in all industries, Christina recent focus is on cross-border activity and is currently our lead contact with our global and cross-border clients. Her experience encompasses a wide range of industries, from manufacturing and services to not-for-profit.

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