

58th Annual Canadian Tax Conference



Thank you for joining us at Canada's premier in-house tax professional conference 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 (**see draft program details below**).

KEYNOTE SPEAKER – Dr. Jack M. Mintz, C.M. is the President's Fellow at the University of Calgary's School of Public Policy and one of Canada's most influential voices in tax and economic policy. He serves on major policy boards, contributes weekly to the *Financial Post*, and has been recognized with the Order of Canada for his impact on tax reform.

Exhibitor Prize Draw (3 Chances to Win!)

Visit all exhibitors and have your game card signed for a chance to win. Once completed, simply drop your card in the ballot box located outside the Drawing Room.

Winners will be drawn on-site Wednesday May 6th at noon – please ensure you or a delegate are present to accept the prize. Good luck!



Social Events Included with Registration

- Sunday evening reception and dinner hosted by Blake, Cassels & Graydon LLP
- Tuesday evening's Gala Reception
- Hospitality Suite

Attire


- Business casual, except for the Tuesday evening Gala Reception (Business)

Conference Team

- Polly Mah – TEI Region 1 (Canada) Vice President
- Sandy Shanks – Chair, TEI Canadian Income Tax Committee
- Martin Behagg – Chair, TEI Canadian Commodity Tax Committee

Conference Program

Sunday, May 3, 2026

All Day	Arrivals	
18:00 – 21:00	Registration Reception and Dinner - Hosted by Blake, Cassels & Graydon LLP 	Drawing Room
21:00 onwards	The hospitality suite at the venue will open at 21:00.	Hospitality Suite



Monday, May 4, 2026

7:30 – 8:25	Breakfast	Canadian Room
8:30– 8:45	Welcome Remarks Polly Mah (TEI Region 1 RVP) & Pilar Mata (TEI Executive Director)	Drawing Room
8:45 – 9:45	Keynote Speaker – Dr. Jack M. Mintz C.M. Big Bang Tax Reform: Is it Achievable? Session Description: Picking up on Jack Mintz's C. D. Howe Paper on Big Bang Tax Reform, Professor Mintz will make the argument as to why it is needed for economic growth and whether it is achievable.	Drawing Room
9:50 – 10:40	Income Tax Breakout Session #1 – Transfer Pricing in Canada: What Budget 2025 Changes Really Mean for Tax Leaders Speakers – André R. Bergeron (Gowling WLG) Moderator – Dean Gresdal (RBC) Session Description: Budget 2025 marks a meaningful shift in Canada's transfer pricing framework, formally reinforcing the "most appropriate method" principle and signalling a move away from long-standing administrative practices. This session provides a practical update for tax leaders on what has changed, what has not, and how the CRA is likely to apply these changes in audits going forward. The discussion will focus on areas of heightened risk, documentation expectations, and practical steps organizations can take now to stay ahead of scrutiny.	Drawing Room



<p>9:50 – 10:40</p>	<p>Commodity Tax Breakout Session #1 – Getting what you want from government</p> <p>Speaker – Zvi Halpern-Shavim (Blake, Cassels & Graydon LLP) Moderator – Kevin Thom (ConocoPhillips)</p> <p>Session Description: At a senior level, indirect tax practice inevitably involves dealing with government. Whether you are seeking an advance ruling from the CRA, a comfort letter from Finance, raising an issue through a TEI roundtable, or advocating for changes to administrative policy or legislation, these interactions can produce real benefits and real risks.</p> <p>This session focuses on choosing appropriate strategy for a positive outcome, including:</p> <ul style="list-style-type: none"> • Choosing the right forum and process to raise your issue • Using the CRA ruling process effectively • The role and value of government relations professionals • Managing the risk of seeking one change and getting a different one 	<p>Renaissance Room</p>
<p>10:40 – 11:10</p>	<p>Coffee Break</p>	<p>Drawing Room Foyer</p>
<p>11:10 – 12:00</p>	<p>Income Tax Breakout Session #2 – GMTA elections and latest Pillar II developments</p> <p>Speakers – John D. Farquhar & Sarah Chiu (Felesky Flynn LLP) Moderator – Bonnie Long (Morguard Corporation)</p> <p>Session Description: Speakers will discuss key GMTA elections relevant to Canadian entities and provide comments regarding the latest Pillar II developments, including the forthcoming side-by-side rules and anticipated permanent simplified ETR safe harbour (intended to replace the transitional CbCR safe harbour).</p>	<p>Drawing Room</p>

11:10 – 12:00	<p>Commodity Tax Breakout Session #2 – AI in Indirect Tax: Modernizing Your Tax Function</p> <p>Speaker – Courtney Brown (RSM Canada LLP) Moderator – Nancy Sauvé (AtkinsRéalis)</p> <p>Session Description: By the end of this session, attendees will be able to:</p> <ol style="list-style-type: none"> 1. Understand GenAI and its implications for components of Canadian indirect tax processes (compliance, recovery reviews, risk detection, and audit response). 2. Draft a high-level pragmatic GenAI strategy for indirect tax (use-case selection, data readiness, governance, and success metrics). 3. Apply reusable prompt patterns for document summarization and compliance checks. 4. Use AI to analyze Excel-based tax data (transaction-level reviews, variance analysis, rate/logic checks) and craft explainers for stakeholders. 5. Establish guardrails and operating procedures for accuracy, privacy, and professional judgment. 	Renaissance Room
12:00 – 13:05	Lunch Reception	Canadian Room
13:10 – 14:00	<p>Plenary Session #1 – Preparing for Change: Tariff Management and Supply Chain Resilience among CUSMA negotiations</p> <p>Speakers – Joy Nott (KPMG LLP) Moderator – Scott Crowell (Irving Oil Limited)</p> <p>Session Description: A timely, in-depth analysis of the evolving tariff landscape in North America, with particular relevance as CUSMA negotiations commence. The presentation will provide a clear overview of recent US and Canadian tariff developments, including legislative changes, court challenges, and new trade agreements. It will outline practical strategies for mitigating tariff impacts, optimizing supply chain resilience, and leveraging data-driven tools such as KPMG's Tariff Modeler for scenario planning and decision support. Audience members will benefit from expert guidance on navigating regulatory complexity, understanding the implications of current and proposed policies, and identifying opportunities for strategic growth in a shifting global trade environment.</p>	Drawing Room

<p>14:05 – 14:55</p>	<p>Plenary Session #2 – Current Cases and Update on the GAAR</p> <p>Speakers – Dominic Bedard-Lapointe (McCarthy Tétrault LLP) & Deen Olsen (Justice Canada Lawyer) Moderator – Mélanie Dolbec (CAE Inc.)</p> <p>Session Description: A classic of the Annual Conference—with a twist. This session highlights recent cases that should be on your radar—but this year—presented jointly by private practice and Department of Justice representatives, and moderated by an industry member to provide a balanced perspective. Topics include document requests, beneficial ownership, and interest computation.</p> <p>The session will also focus on the GAAR, drawing on Deen Olsen’s years of service on the GAAR Committee. Join us for an exclusive discussion.</p>	<p>Drawing Room</p>
<p>14:55 – 15:15</p>	<p>Coffee Break</p>	<p>Drawing Room Foyer</p>
<p>15:15 – 16:05</p>	<p>Income Tax Breakout Session #3 – Unlocking Capital: How Canada’s Tax Dispute Rules Burden Corporations—and Paths to Solutions</p> <p>Speakers – Geneviève Léveillé, Ian MacGregor & Rémi Danylo (PwC Law LLP) Moderator – Nathalie Rodier (Air Canada)</p> <p>Session Description: The speakers will present the findings from two comprehensive reports examining whether Canada’s tax dispute resolution system places a disproportionate burden on corporate taxpayers compared to peer jurisdictions.</p> <p>Building on our foundational study, Disputed Tax Amounts: Treatment in Select Jurisdictions (2019), which surveyed 25 jurisdictions, the updated 2026 report – Unlocking Capital: How Canada’s Tax Dispute Rules Burden Corporations—and Paths to Solutions (2026) – delivers a deeper, more focused analysis of six common-law jurisdictions: Canada, the United States, the United Kingdom, Australia, Ireland, and India, spanning the period from 2019 to 2025.</p> <p>The presenters will walk through the evolution of the research, and key comparative findings—culminating in concrete policy recommendations aimed at modernizing Canada’s approach to disputed tax amounts and freeing up locked corporate capital.</p>	<p>Drawing Room</p>

<p>15:15 – 16:05</p>	<p>Commodity Tax Breakout Session #3 – Single Supply to the Limit</p> <p>Speakers – Bobby Solhi & Braek Urquhart (Cassels Brock & Blackwell LLP) Moderator – Robert Smith (Canadian National Railway Company)</p> <p>Session Description: Exploring the edges of the GST/HST case law, this session would focus on the single supply doctrine and its practical application to real transactions—what facts matter, how courts weigh them, and where the doctrine reaches its limits.</p>	<p>Renaissance Room</p>
<p>16:10 – 17:00</p>	<p>Income Tax Breakout Session #4 – Recent Trends and Transactions in M&A</p> <p>Speaker – Dan Jankovic, Monica Cheng & Ahmed Elsaghir (Blake, Cassels & Graydon LLP) Moderator – Frank Martinicchio (Omnicom Canada Corp.)</p> <p>Session Description: This session will examine current trends in the Canadian M&A market, which are shaped by current economic conditions, geopolitical developments, regulatory changes, and the tax environment. Using recent Canadian public transactions as examples, we will discuss selected tax issues, including deal consideration, foreign affiliate dumping rules, global minimum tax, and emigration issues. The speakers will also highlight how tax considerations influence deal decisions and outline practical points relevant for planning and executing future transactions.</p>	<p>Drawing Room</p>
<p>16:10 – 17:00</p>	<p>Commodity Tax Breakout Session #4 – International GST/VAT Trends - Is Canada an Innovator, Follower or Resister?</p> <p>Speaker – Bryan Horrigan, Stuart Clark (Baker & McKenzie LLP), Diana Juarez-Martinez (Baker & McKenzie Abogados, S.C.) & Rik van Duijvenvoorde (Baker & McKenzie Amsterdam N.V.) Moderator – Don Mills (Canopy Growth)</p> <p>Session Description: Lawyers from Canada and other major VAT jurisdictions will breakdown the latest global GST/VAT trends and assess whether Canada stands as an innovator, follower, or resister. Trends to be covered include compliance digitization; e-commerce; reverse VAT mechanisms; cryptocurrency; audit/enforcement; and revenue impacts. The session will give tax executives an overview of international developments and what they may signal for the future of Canada’s GST/HST.</p>	<p>Renaissance Room</p>
<p>17:00 onwards</p>	<p>There is no set dinner for Monday. Firms are welcome to invite delegates for dinner and other events at their own discretion.</p> <p>The hospitality suite at the venue will open at 17:00.</p>	<p>Hospitality Suite</p>



Tuesday, May 5, 2026

7:00 – 8:25	Breakfast	Canadian Room
8:30 – 9:20	<p>Income Tax Breakout Session #5 – May CRA Raise New Grounds to Support a Reassessment After a Tax Audit Has Concluded?</p> <p>Speaker – Ed Kroft KC (Bennett Jones LLP) Moderator – Constance Gemmell (Imperial Oil Limited)</p> <p>Session Description: The CRA uses subsection 152(9) of the Income Tax Act to advance an alternative basis or argument in support of a reassessment, even many years after the tax audit has concluded. This may surprise taxpayers who may no longer have access to oral or documentary evidence to rebut the CRA's new position. This session examines the scope of subsection 152(9) and its limitations. What might prevent the CRA from acting in this fashion even after normal limitation periods have expired?</p>	Drawing Room
8:30 – 9:20	<p>Commodity Tax Breakout Session #5 – Tips and traps with GST/HST Elections</p> <p>Speakers – Randy Schwartz & Simon Douville (McCarthy Tétrault LLP) Moderator – Paul Revell (Crown Metal Packaging Canada LP)</p> <p>Session Description: The deal is closing in 1 hour and your colleague asks you to confirm that there are no sales tax issues with the transaction. While you do not know any of the specifics, it is clear that everyone involved with the deal expects that no sales tax will be payable on the sale. Does this scenario sound all too familiar? At the eleventh hour, the decision to make a s. 156 or s. 167 election may be tempting, but not always easy to take. The session will address various practical issues to never forget (especially at the 11th hour) when determining whether a s. 156 or 167 election is available and should be made. While generally less convoluted to make, the session will also discuss factors to consider in deciding whether to make an election under s. 177 and s. 273.</p>	Renaissance Room



9:25 – 10:15	<p>Plenary Session #3 – Identifying Tax Issues in Commercial Contracts: Key Tips, Common Traps and Where to Focus Your Review</p> <p>Speaker – Alan Kenigsberg, Alina Tamm & Dov Begun (Osler, Hoskin & Harcourt LLP) Moderator – Fraser Reid (CheckSammy Technologies Inc.)</p> <p>Session Description: This presentation explores how to spot and manage tax issues commonly found in various commercial contracts, highlights common pitfalls and key areas for review and identifies practical tips for mitigating tax risk.</p>	Drawing Room
10:15 – 10:40	Coffee Break	Drawing Room Foyer
10:40 – 11:30	<p>Plenary Session #4 – Navigating CRA Audits: Practical Strategies, Emerging Issues and Managing Audit Risk</p> <p>Speakers – Philippe Hamelin & Sébastien Rheault (Barsalou Lawson Rheault LLP) Moderator – Evgenia Vangelova (Enbridge Inc.)</p> <p>Session Description: The panelists will address current (and emerging) issues related to tax audits, with a focus on information requests (including in light of the use of AI by taxpayers), the potential consequences of responses perceived by the CRA as inadequate, and strategies to be “audit ready.” Participants will review real-life examples and practical scenarios, and discuss recent legal developments, including those affecting foreign-based documents. The panelists will also provide practical tools to help navigate an increasingly complex tax environment effectively.</p>	Drawing Room
11:30 – 12:30	Lunch Reception	Canadian Room
12:30 – 13:25	Visit Exhibits	Drawing Room Foyer



13:30 – 14:20	<p>Plenary Session #5 – Before the Agents Arrive: Building the Automation Foundation That Makes AI Work in Tax</p> <p>Speaker – Kyle Bunnell (InnovaTaxAI) Moderator – Nathalie Rodier (Air Canada)</p> <p>Session Description: AI agents are coming to enterprise tax operations sooner than most departments are prepared for, and the conversation about getting ready is largely pointed in the wrong direction. This session makes a field-based case that the highest-leverage action a tax department can take right now is to automate its real, lived Excel workflows with code. Done well, this delivers immediate capacity relief while simultaneously building the structured foundation that agentic AI requires to deliver real value. Without it, departments will face a double burden: constructing process logic from scratch while simultaneously adopting new AI infrastructure, on top of existing compliance demands. What makes this moment different is that AI's ability to write and adapt code has removed the technical barrier entirely, enabling transformation through automation accessible to tax professionals who have never written a line of code. That shift brings a new imperative: alongside the many hats tax professionals already wear, the coming years will require adding the hat of transformation architect.</p> <p>This session approaches the problem from a perspective that sits deliberately outside the standard framing, and brings the solutions it has surfaced into practical, everyday application.</p>	Drawing Room
14:20 – 14:45	Break	Drawing Room Foyer

<p>14:45 – 15:35</p>	<p>Income Tax Breakout Session #6 – Remote work compliance: Navigating inter-provincial tax obligations in Canada's new workplace reality Strategic guidance for in-house tax professionals managing distributed workforce challenges</p> <p>Speaker – Alessandro Cotugno (Borden Ladner Gervais LLP) Moderator – Sandy Shanks (ConocoPhillips)</p> <p>Session Description: The pandemic fundamentally shifted how and where Canadians work, creating a complex web of inter-provincial tax obligations that continue to challenge even the most experienced tax departments. As remote work becomes a permanent fixture, in-house tax professionals face mounting pressure to ensure compliance across multiple jurisdictions while managing evolving payroll responsibilities, Employer Health Tax obligations, and unexpected provincial requirements that can escalate permanent establishment exposure.</p> <p>This session provides strategic frameworks for addressing these pressing compliance challenges, from payroll withholding across jurisdictions to seemingly minor legal requirements that can trigger significant tax risks. Leading tax experts will guide attendees through practical compliance strategies, risk assessment approaches, and policy development techniques to help organizations support workforce flexibility while protecting against audit exposure and regulatory pitfalls.</p>	<p>Drawing Room</p>
<p>14:45 – 15:35</p>	<p>Commodity Tax Breakout Session #6 – PST update: a year in review and what lies ahead</p> <p>Speaker – Rosemary Anderson (Thorsteinssons LLP) Moderator – Alison Eakin (Amazon Canada)</p> <p>Session Description: An update of key developments in the 3 PST provinces over the last 12 months including:</p> <ul style="list-style-type: none"> • The 2026 BC PST budget • 2025 legislative changes in Manitoba • PST audit trends <p>and what we might expect in the year ahead.</p>	<p>Renaissance Room</p>

15:40 – 16:30	<p>Income Tax Breakout Session #7 – Cross-Border Traps for the In-House Tax Professional</p> <p>Speakers – Ian Caines, Jennifer Lee, Marc André Gaudreau Duval & Michael Cardinal (Davies Ward Phillips & Vineberg LLP) Moderator – Pierre Bertrand (CN)</p> <p>Session Description: Canada and the US both have complicated, and ever evolving, domestic tax systems. The challenges only multiply once businesses cross borders, creating many potential subtle traps for the unwary seeking to navigate both systems. This session will cover a number of particular situations that the presenters have encountered, including a discussion of the relevant rules and potential mitigation strategies. Topics will include: (i) cross-border compensation structures, (ii) withholding taxes and common compliance pitfalls, (iii) anti-hybrid and treaty shopping developments, and (iv) cross-border M&A considerations.</p>	Drawing Room
15:40 – 16:30	<p>Commodity Tax Breakout Session #7 – The Long Arm of the Sales Tax: Legislative + Administrative Power Creep</p> <p>Speaker – D’Arcy Schieman & Tamara Rozansky (Deloitte Canada LLP) Moderator – Calvin Chiew (Pacific Canbriam Energy)</p> <p>Session Description: Sales taxes aren’t just changing—they’re being enforced differently. This session discusses how the Canada Revenue Agency and the Department of Finance Canada (and their provincial counterparts) have steadily broadened and deployed legislative and administrative tools across sales tax regimes, with a notably more assertive posture. We’ll compare global parallels, pressure-test what’s driving the shift, and close with practical predictions. Expect an open, lively dialogue—bring your war stories and questions.</p>	Renaissance Room
18:30 – 21:00	Gala Reception	Drawing Room
21:00 onwards	The hospitality suite at the venue will open at 21:00.	Hospitality Suite

Wednesday, May 6, 2026

7:30 – 8:40	Breakfast	Adam Room *UPDATED*
8:50 – 9:40	<p>Plenary Session # 6 – Ethics, GAAR & Zeitgeist Shifts: Case Studies & Observations</p> <p>Speakers – David Douglas Robertson & Adrienne Woodyard (EY Law LLP) Moderator – Paul Magrath (Keel Infrastructure)</p> <p>Session Description: When does tax planning cross over into aggressive tax avoidance, and is it possible to know when the current paradigm is going to shift? On January 30, 2024, the former Global Head of Tax at renowned law firm Freshfields Bruckhaus Deringer was convicted and sentenced to 3 ½ years in prison for tax advice he provided to the German subsidiary of Canada’s Maple Financial. Conrad Black’s lawyers spent nearly a decade fighting professional misconduct allegations relating to advice given on non-compete payments which he received and which were a key issue in his 2007 fraud trial that resulted in him being convicted and serving 37 months in prison in the U.S. During this session, we will use these and other case studies to reflect on the role of ethics in tax planning, explore to what extent the new GAAR introduces an ethical element into tax planning, and discuss how to anticipate and navigate new enforcement trends in an increasingly uncertain tax environment.</p>	Drawing Room
9:45 – 10:35	<p>Plenary Session # 7 – Canada Revenue Agency Update</p> <p>Speakers – Representatives from the Canada Revenue Agency Moderator – Jun Ping (Enbridge Inc.)</p>	Drawing Room



10:35 – 11:10	Coffee Break and Hotel Check-Out	Drawing Room Foyer
11:10 – 12:00	Plenary Session # 8 – Department of Finance Update Speakers – Representatives from the Department of Finance Moderator – Martin Behagg (Rogers Communications)	Drawing Room
12:00 – 12:10	Closing Remarks & Exhibitor Prize Draw Polly Mah (TEI Canadian Regional Vice President) Exhibitor prize draw (3 chances to win!). Enter by submitting a completed, signed exhibitor game card (visit all exhibitors). Ballot box outside the Drawing Room. Winners drawn must be present or have a delegate accept the prize on their behalf.	Drawing Room
12:10 onwards	Departure – This year, we will be offering a light grab-and-go snack (scones and fruit skewers) for you to enjoy before your departure. Wishing you safe travels home! Save the date for next year's conference! May 2, 2027 to May 5, 2027 at the Fairmont Château Laurier	Drawing Room Foyer

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