



53rd Annual Canadian Tax Conference



Sunday, 5 May 2019, 6:00 PM - Wednesday, 8 May 2019, 12:00 PM (EDT)
The Fairmont Chateau Laurier
1 Rideau Street Ottawa, Ontario



Agenda

Conference Committee

Brian Mustard - TEI Vice President for Region I (Canada)

Chantal Groulx - Chair, TEI Canadian Commodity Tax Committee

Carolyn Mulder - Chair, TEI Canadian Income Tax Committee

Hotel

Fairmont Château Laurier

1 Rideau Street, Ottawa Ontario

(613) 241-1414

Hospitality Suite

Hospitality Suite will be open Sunday after 8:00pm, Monday and Tuesday after 5:00pm

Room 558 located on the 5th floor

Attire

Business casual for technical sessions and Monday Night Dinner.

Business attire for the Tuesday Gala.

Spouses

There is no formal spousal program.

Conference Program (Draft and subject to change)

Sunday, May 5

- 6:00 – 8:00pm **Registration**, *Foyer of the Laurier Room*
- 6:00 – 7:00 pm **Commodity Tax Committee Meeting** (committee members only), *L’Orangerie Room*
6:30 – 7:00 pm **Income Tax Committee Meeting** (committee members only), *Burgundy Room*
- 6:00 – 9:00pm **Casual Dinner and Reception hosted by Osler**, *Laurier Room*

On Monday and Tuesday the Registration Desk will be in the foyer of the Laurier Room.

Monday, May 6

- 7:30 – 8:30am **Breakfast**, *Ballroom*
- 8:30 – 8:45am **Welcome Remarks**, *Laurier Room*
- 8:45 – 9:30am **Plenary Session: Income and Commodity Tax CRA Roundtable**, *Laurier Room*
Moderators: Rob Dhindsa
Don Mills
- Session Description: CRA’s representatives from the income and commodity tax branch will comment on questions raised at TEI-CRA’s liaison meetings.
- 9:30 – 10:00am **Coffee Break**, *Foyer of the Laurier Room*
- 10:00 – 10:45am **Plenary Session: Income and Commodity Tax CRA Roundtable (continued)**
- 11:00 – 12:00 pm **Workshop: Income Tax Stream**
Safe Income – Audit Queries, Calculation, Best Practices, *Laurier Room (Concurrent Session)*
Moderator: Sean Neill
Speaker: Pierre Bourgeois – RCGT
- Session Description: Do we need to “sharpen our pencils” and start calculating safe income? This session will provide an update and best practices related to Intercorporate dividends. Come to this workshop to learn the basics of calculating safe income and work through a case study. There will be a discussion of the fundamentals of the safe income calculation, including tips and traps to consider.

Monday, May 6 (cont'd)**Workshop: Income Tax Stream****Tax Accounting IFRS 15, 16, Renaissance Room (Concurrent Session)**

Moderator: Paula Gardner

Speaker: Pam Zabarylo – KPMG

Session Description: What is the impact from a tax perspective related to the changes to IFRS 15 and 16. How is the provision impacted? Come to this tutorial to determine what you need to consider with hands on examples and considerations.

Workshop: Commodity Tax Stream**Best Practices - Indirect Tax - Managing Compliance & Risks, Burgundy Room (Concurrent Session)**

Moderator: Chantal Groulx

Speaker: Christina Zurowski – Grant Thornton LLP

Session Description: In this workshop, Christina will review and comment on best practices for managing indirect tax filings and related compliance, including how information systems and processes can be used to prevent and detect errors, as well as reviewing current audit focus areas. Come to this workshop to share your experiences and learn about what others do.

12:00 – 2:00pm

Reception & Luncheon, Ballroom

Speaker: Joy Nott – Partner, Trade & Customs, KPMG in Canada

2:00 – 3:00pm

Income Tax Stream**BEPS/MLI – Review of What Has Changed and What is to Come, Laurier Room (Concurrent Session)**

Speakers: Paul Mulvihill – Ernst & Young

Marlies de Ruiter – Ernst & Young

Session Description: Are fundamental changes on the horizon related to Action item 4 (Limiting Base Erosion Involving Interest Deductions)? Will Canada move away from Thin Capitalization to the BEPS model? What changes are expected and how can we prepare? Where are we 4 years after Action Items 8 to 10? What global impact are these action items having and how are they being addressed in both TP planning and TP audits (i.e. management fees, tax credits and valuations). Review of Canada's implementation of the Multi-lateral Instrument – What does it mean? How will current structures be impacted? What impacts should corporations consider? Any treaty shopping considerations?

Commodity Tax Stream**Navigating Turbulent Trade Times, Renaissance Room (Concurrent Session)**

Moderator: Dwaine Arnason

Speaker: Lisa Zajko – KPMG

Monday, May 6 (cont'd)

Session Description: In this session, Lisa will explore various trade issues currently impacting businesses including the imposition of additional US tariff, Canadian tariffs countermeasures, quotas as well as strategies related to mitigating or eliminating the effects of such measures. The session will also address considerations relevant to operating under new trade agreements, such as the move from NAFTA to USMCA and the recently implemented CPTPP.

3:00 – 3:15pm **Coffee Break, Foyer of the Laurier Room**

3:15 - 4:15pm **Workshop: Income Tax Stream**
Leading an In-House Tax Group, Laurier Room (Concurrent Session)
Speakers: Nathalie Rodier – Air Canada
Heather O'Hagan – Thomson Reuters
Brian Mustard – BCE Inc.

Session Description: Are you new to leading a tax group, have been leading a tax group for a while or do you aspire to lead a tax group? If the answer is YES, than this session is for you. This session will cover best practices including; how to effectively manage consultants, audits, litigation, record retention, how to stay on top of changing legislation and ongoing research demands. This is meant to be an interactive session that provides insight by way of a panel discussion.

Workshop: Income Tax Stream
Doing your own TP Doc, Renaissance Room (Concurrent Session)
Moderator: Josie Scalia
Speakers: Stéphane Dupuis – DRTP
Sandrine Bourdeau-Primeau – DRTP
Margaret Hum – DRTP

Session Description: Best practices should be considered when compiling and maintaining TP in order to manage risk assessment, audits and penalties. This workshop will provide guidance regarding content requirements that apply to TP documentation through the use of examples and a case study, with particular focus on doing it yourselves.

Workshop: Commodity Tax Stream
Sales Tax Clauses for Certainty and Clarity, Burgundy Room (Concurrent Session)
Moderator: Brian Moul
Speaker: Noah M. Sarna – Thorsteinssons LLP

Session Description: In this workshop, Noah will review and comment on different tax clauses required in contractual agreements and other business documents that are commonly used for different types of transactions, such as purchase and sale of goods, intangibles and services, and special adjustment clauses.

Monday, May 6 (cont'd)

4:15 – 4:30pm **Coffee Break, Foyer of the Laurier Room**

4:30 – 5:00pm **Digital Economy and Commodity Tax, Laurier Room**
Moderator: Carole Levesque
Speaker: Paul Cabana – Fasken

Session Description: This session will review changes in the taxation of electronic commerce in Canada and around the world. What can we expect in the future and what it might mean for tax compliance.

5:00 – 5:30pm **Digital Economy and Income Tax, Laurier Room**
Moderator: Brian Mustard
Speakers: Alex Pankratz – Baker McKenzie
Chris Raybould – Baker McKenzie

Session Description: This session will review the existing income tax law on electronic commerce and will review trends from around the world. Will the permanent establishment definition change in the future? If so, how will Canadian tax compliance change?

6:00pm **Cocktails and 4 Course Dinner hosted by Thomson Reuters**
Lantern Room, National Arts Centre (53 Elgin Street, within walking distance from Chateau Laurier)



Tuesday, May 7

- 7:30–9:00am **Breakfast, Ballroom**
- 9:00 – 10:00am **Plenary Session: Technology and The Tax Department of 2025, Laurier Room**
Moderator: Fraser Reid
Speaker: Arthur Driedger – Deloitte
- Session Description: This session will review how technology will impact income and commodity tax processes and the tax department. What roles and skills will be needed and how does tax fit into the larger finance function.
- 10:00 – 10:15am **Coffee Break, Foyer of the Laurier Room**
- 10:15 – 11:30am **Income Tax Stream**
Recent Developments – GAAR (Oxford/Univar), Laurier Room (Concurrent Session)
Moderator: Yi-Wen Hsu
Speakers: Ed Kroft – Bennett Jones
Deen Olsen – Department of Justice
- Session Description: What is abuse under GAAR? What does the recent case law suggest – Oxford, Univar, Alta Energy. How does this case law impact corporations and planning initiatives?
- Commodity Tax Stream**
GST, HST, QST & PST Hot-Topics, Renaissance Room (Concurrent Session)
Moderator: Jun Ping
Speakers: Jean-Hugues Chabot – Ernst & Young
Catherine Dickner – Ernst & Young
- Session Description: In this presentation, Jean-Hugues and Catherine will review and comment on the GST, HST, QST & PST recent legislative and interpretation changes, including changes to s. 186 of the ETA, and their potential impacts.
- 11:30 – 12:00pm **Plenary Session: Laurier Room**
Speaker: Brian Mustard
TEI Canada – Presentation of organizational chart, description of roles and responsibilities, using TEI website, welcome letters, recruiting new membersand where do we want to go from here?
- 12:00 – 2:00pm **Reception & Luncheon, Ballroom**
Speaker: Honourable Jean Charest – Partner, McCarthy Tétrault
Premier of Quebec (2003-2012)

Tuesday, May 7 (cont'd)

2:00 – 3:30pm

Income Tax Stream**Recent Developments/Judicial Trends in Transfer Pricing, Laurier Room (Concurrent Session)**

Moderator: Kurtis Bond

Speakers: Al Meghji – Osler
John Magee – Morgan Lewis
Amanda Heale – Osler

Session Description: Al Meghji and John Magee will discuss Canadian and U.S. transfer- pricing developments, including recent court decisions, and provide insight into how the future of transfer pricing may evolve. Amanda Heale will act as active moderator to facilitate an interesting and lively discussion.

Commodity Tax Stream**Commodity Tax Case Law Update, Renaissance Room (Concurrent Session)**

Moderator: Dwaine Arnason

Speakers: Nicolas X. Cloutier – McCarthy Tétrault
Nicolas Désy – McCarthy Tétrault

Session Description: In this presentation, Nicolas and Wendy will review and analyze important commodity tax cases of the past year. Attendees will hear practitioners discuss and debate significant court developments and clarify their impacts.

3:30 – 3:45pm

Coffee Break, Foyer of the Laurier Room

3:45 – 4:45pm

Plenary Session: Managing Tax Risks – Scope of Government Access on Audit, Laurier Room

Moderator: Rob Dhindsa

Speakers: Sébastien Rheault – Barsalou Lawson Rheault
Sabrina Wong – KPMG
Gord Parr – CRA

Session Description: Best practices of working with financial statement auditors and lawyers to manage reserves for uncertain tax positions. Review of scope of government access in light of recent case law (BP Canada Energy Company and Altus Tube). Where does CRA stand in terms of access to tax accrual working papers? How do we respond to requests for working papers and the role of privilege? A discussion of “when does CRA issue demands for information, documentation and interviews”.

4:45 – 5:45pm

Income Tax Stream**CRA: Cross-Border Cash Pooling, Laurier Room (Concurrent Session)**

Moderator: Josie Scalia

Speakers: Peter van Dijk – PwC
Angelo Bertolas - PwC
Graham Robinson - PwC

Tuesday, May 7 (cont'd)

Session Description: Cash pooling is a common arrangement entered into by multinational enterprises to retain internal control over financing. Intercompany cash pooling arrangements enable multinationals to more efficiently manage liquidity and currency risk among their affiliates on a worldwide basis, reduce borrowing costs, and increase return on excess cash. This presentation reviews CRA's current position on cash pooling arrangements. Can it be changed?

Commodity Tax Stream

Managing Commodity Tax Disputes, Renaissance Room (Concurrent Session)

Moderator: Shashi Fernando

Speaker: Martha MacDonald – Torys

Session Description: In today's changing litigation landscape, access to strategic tax law counsel is imperative to mitigate the impact of tax controversies. This session is intended to provide tax professionals with a practical overview of the field of tax dispute resolution. In this presentation Martha will provide practical guidance on:

- Managing audits and adjustments, including CRA Appeals and the Tax Court
- Managing the pre-approval process for input tax credit allocation methods
- Fixing problems – voluntary disclosures, rebate applications, credit/debit notes, etc.
- Coordinating federal and provincial commodity tax disputes

6:00 – 9:30pm

TEI Gala Reception, Drawing Room, Fairmont Château Laurier Hotel

Wednesday, May 8

7:30 – 9:00am **Breakfast, Drawing Room**

9:00 – 10:00am **Plenary Session: Impact of US Tax Reform, Laurier Room**

Moderator: Susan Carson

Speakers: David Bunn – Deloitte

Dennis Metzler – Deloitte

Session Description: What is the effect of US Tax Reform on Canadian multinationals? Who are the “winners” and who are the “losers”? What are the pitfalls, uncertainties and opportunities that need to be considered from an international, business and corporate aspect? How are Canadian companies impacted by the US interest expense limitation, hybrid provisions, BEAT and FDII. Is the Canadian government acting fast enough to US reform?

10:00 – 10:30am **Plenary Session: Revenue Quebec Update, Laurier Room**

Moderator: Marie-Noel Fredette

10:30 – 11:00am **Coffee Break, Foyer of the Laurier Room**

11:00 – 11:30 am **Plenary Session: Commodity Tax Department of Finance Update, Laurier Room**

Moderator: Brian Moul

11:30 – 12:00pm **Plenary Session: Income Tax Department of Finance Update, Laurier Room**

Moderator: Carmine Arcari

Closing Remarks, Laurier Room

Boxed Lunch, Laurier Foyer

Sponsors



Speakers and Moderators

Angelo Bertolas

Senior Advisor Tax Dispute Resolution
PricewaterhouseCooper LLP

Angelo Bertolas is a Senior Advisor with PricewaterhouseCoopers LLP (PWC) where he is responsible for assisting clients in improving their relationships with tax authorities and resolving disputes.

Prior to joining PWC Angelo spent 7 years as Vice President, Head of Canadian Tax at TD Bank based in Toronto, where in addition to managing the Banks overall CDN Tax Compliance function he spent much of his time enhancing the bank's relationship with revenue authorities, advising on enterprise wide tax governance, risk management, audit strategy and dispute resolution.

Angelo has had extensive experience working with Global Tax Authorities (IRS, ATO, HMRC, NZ, Netherlands, Singapore, Luxembourg).

Angelo had significant participation in the OECD BEPS initiative having made representations and directly participated in consultations with respect to most of the Action Items.

Prior to joining TD Bank, Mr. Bertolas spent 33 Years at the Canada Revenue Agency (CRA) where he was the Banking Specialist as well as a Large File Case Manager responsible for the audit of large financial institutions.



Sandrine Bourdeau-Primeau, M.Sc. Econ., B.Sc. Math. and Econ.

Partner, DRTP Consulting Inc.

Sandrine Bourdeau-Primeau is a Partner at DRTP Consulting Inc. in Montreal.

Sandrine started to work in transfer pricing in 2003. Before joining DRTP in 2015, she had worked since 2008 as a Senior Manager in the transfer pricing practice of one of the Big Four accounting firms. She also worked as an economist for the federal Canadian government in Ottawa and as a marketing analyst for one of the big law firms in Montreal.

Serving clients in various sectors, Sandrine has extensive experience with transfer pricing documentation and transfer pricing planning. She also possesses experience in audit defense and advance pricing arrangements.

Sandrine Bourdeau-Primeau has an M.Sc. in Economics from the University of Montreal and a B.Sc. in Mathematics and Economics from the University of Montreal.



Speakers and Moderators

Pierre Bourgeois, CPA, CA

Partner – International Tax
Raymond Chabot Grant Thornton

Senior taxation advisor to various Canadian and non-Canadian multinational corporations. Partner in Raymond Chabot Grant Thornton's international tax services group. Global cross-border tax services leader for Grant Thornton International.

Pierre has worked in the tax area since 1987. From 1990-91, Pierre was a senior rulings officer with CRA's Rulings Directorate, where he worked in the area of international tax and corporate reorganizations.

BCom from Concordia University in Montréal, QC (1984). Graduate Diploma in Public Accountancy from McGill University in Montréal (1986). He is a CPA CA.

Pierre has spoken at the Canadian Tax Foundation, the Association de planification fiscale et financière, the Montréal and Detroit chapters of the TEI and at IFA. Pierre was a co-editor of the International Feature of the Canadian Tax Foundation's journal. Pierre was the IFA Canadian branch co-rapporteur: "Key Practical Issues to Eliminate Double Taxation of Business Income," International Fiscal Association Cahiers de Droit Fiscal International.

Pierre was Governor of the Canadian Tax Foundation and a member of the CRA's technical advisory group dealing with e-commerce tax policy issues. Pierre lectured in international taxation in the Master's program of the University of Montréal's law faculty and the École des Hautes Études Commerciales from 1994-2000. He also lectured the advanced tax course in Concordia University's CA program in from 1990-94.



David Bunn, CPA, CA, MTax

Partner, International Tax
Deloitte LLP

David is a partner in the Toronto office of Deloitte. He advises Canadian and foreign-based multinationals on a wide variety of cross-border tax issues, including financing transactions, corporate reorganizations, changes in business models, mergers and acquisitions and ongoing operational transactions.

David is a frequent speaker and author on international tax issues and is a member of the Joint Committee on Taxation of the Canadian Bar Association and Chartered Professional Accountants of Canada (CPA Canada).



Speakers and Moderators

Paul Cabana

Partner, Fasken

Paul Cabana is a partner at Fasken in Montreal. His practice covers both income tax and indirect taxes. He advises clients in the course of their various transactions and current operations, as well as in the context of disputes with the tax authorities. He is regularly involved in mergers and acquisitions, corporate reorganizations and real estate transactions. Paul also helps clients navigate through audits, objections and appeals.

Paul has developed specific expertise with respect to indirect taxes, including the goods and services/harmonized sales tax (GST/HST) and the Québec sales tax (QST). His knowledge and experience in this field have been recognized in the International Tax Review's Indirect Tax Leaders guide.



Jean-Hugues Chabot, LL.L.

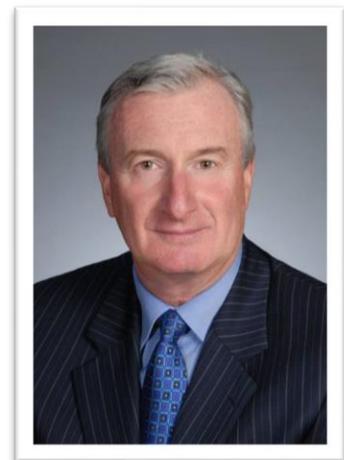
Tax Partner, Ernst & Young LLP and EY Law

Background

M^e Jean-Hugues Chabot is a lawyer and a Partner in the Tax division of the Montreal office of EY. He formerly was the Leader of the Indirect Tax Practice for Canada and the Americas VAT Leader.

As Americas VAT Leader, Jean-Hugues' role consisted of building dedicated VAT practices with the objective to have integrated VAT service offerings across the Americas to help EY clients doing business in these countries.

He has experience serving both public and private companies in the retail, manufacturing, distribution, telecommunications, transportation and services sectors. He also serves many public organizations. For some years now, Jean-Hugues has also been working on Indirect Tax effective supply chain management projects including in-depth analysis of goods and services tax and customs on cross-border transactions.



Jean-Hugues represents EY on committees of various professional organizations, of which the Association de la planification fiscale et financière, the Canadian Tax Foundation, the tax law section of the Canadian Bar Association, the Canadian Insolvency Practitioners Association, the Canadian Importers Association and the Chartered Professional Accountants (CPA) Canada. When GST was introduced in 1991, he was invited by the Department of Finance to analyze the impact of GST in Canada and has been a member of the Barreau du Québec's committee set up to study the GST impact on the legal profession.

Speakers and Moderators

The Honourable Jean Charest

Partner, McCarthy Tétrault LLP
Premier of Québec (2003-2012)
Member of the Queen's Privy Council for Canada

As Deputy Prime Minister of Canada and Premier of Québec, and with a public service career spanning almost 30 years, Jean Charest is one of Canada's best known political figures.

Jean Charest was first elected to the House of Commons in 1984 and, at age 28, became Canada's youngest cabinet minister as Minister of State for Youth. In 1991, he was named Minister of the Environment and Minister of Industry and Deputy Prime Minister of Canada in 1993.

In 1994, Jean Charest was chosen Leader of the federal Progressive Conservative Party. He held that post until 1998 when he became Leader of the Quebec Liberal Party. Mr. Charest then broke a 50-year provincial record by winning three consecutive election campaigns in 2003, 2007 and 2008.

Furthermore, the Charest government initiated an unprecedented labour mobility agreement between France and Québec and was best known for a major initiative for the sustainable development of Northern Québec called "Plan Nord". Jean Charest is notably the initiator of the negotiation for the Canada-European Union Comprehensive Economic Trade Agreement (CETA). He is today a Partner at Canadian law firm McCarthy Tétrault, where he provides invaluable expertise to the firm's clients with his in-depth knowledge and experience with public policy, corporate Canada and international matters. As a strategic advisor with a unique perspective, he supports clients on complex transactions, projects and international mandates, as they navigate the global business environment.



Nicolas Cloutier

Partner, McCarthy Tétrault LLP

Nicolas Cloutier is a partner in the Montréal Tax Group. His practice focuses on dispute resolution and litigation in Federal, Provincial and real estate tax matters, as well as in GST/HST/QST. Nicolas challenges information requests, searches and seizures, reassessments and collection measures. His practice also includes related administrative law issues.

For the last few years, Nicolas has been at the forefront of the tax and regulatory issues raised by the sharing economy and electronic commerce and has implemented innovative tax compliance solutions with tax authorities for the world's leading sharing economy platforms.



Speakers and Moderators

Nicolas Désy

Partner, McCarthy Tétrault LLP

Nicolas Désy is a partner in the firm’s Tax Group in Montreal. His practice focuses primarily on indirect taxes.

Meticulous, human and pragmatic, Nicolas builds relationships of trust with clients, providing them with advice about supply chain planning and corporate structures, with regard to indirect taxes, imports, exports and international trade. He also advises and represents clients in dealings with tax authorities, in contexts such as disputes and challenges. Our clients can also count on Nicolas’s skill in explaining technical concepts, including indirect taxes.



Rob Dhindsa, CPA, CA

Vice President, Tax
Rogers

Rob Dhindsa is Vice President, Tax at Rogers Communications Inc., a diversified Canadian telecommunications and media company. Rob joined Rogers in 2001 and is responsible for tax compliance, reporting, planning and risk management for the Rogers group of companies.

Prior to joining Rogers, Rob was Director of Taxation at Cambridge Shopping Centres Limited and Senior Tax Manager at KPMG LLP.

Rob is a member of the Chartered Professional Accountants of Ontario and serves on the CPA Canada Industry Tax Committee. He is also a member of the Toronto Chapter of the Tax Executives Institute and serves on their Canadian Income Tax Committee.



Speakers and Moderators

Catherine Dickner, CPA, CGA, D. Fisc., Adm. A.

Senior Manager, Indirect Tax
Ernst & Young LLP

Catherine Dickner joined our Montreal office as a Senior Manager in our Indirect Tax practice in March 2018. She holds a Bachelor's in Business Administration and a Diploma in Tax. She is a CPA member.

Catherine has been practicing in the indirect tax sector for nearly 20 years. She began her career in indirect taxes with EY in 2001. After a few years, she joined the indirect tax team of a large telecommunications company where she was involved in the supply chain processes and the HST implementation. In 2011, Catherine joined Richter as a Senior Manager where she developed her expertise in many areas such as real estate, non-residents, private health care and retail.

Catherine's responsibilities include building relationships based on trust and collaboration, implementing the firm's strategy and assisting clients in optimizing their controls and processes in a legislative environment.

Catherine has been involved in a number of reorganizations and worked on major transactions, including the purchase and sale of assets. She also performed due diligence work, consulting services and has acquired extensive tax audit experience.



Stéphane Dupuis, Adm.A., M.Sc. Econ., M.Sc. Int'l Business, B. Sc. Math.

Partner, DRTP Consulting Inc.

Stéphane is a Partner at DRTP Consulting Inc., where he provides consulting services in transfer pricing, IP valuation and litigation support as well as in economics and market research.

Stéphane started to work in transfer pricing in 1997. Prior to the founding of DRTP's consulting practice end of 2012, he was a Partner in the transfer pricing practice of one of the big four accounting firms and its Chief Economist from 2003 to 2012.

Stéphane's transfer pricing experience includes OECD and local country/Canadian transfer pricing documentation, audit defense/controversy, supply chain planning and management, risk assessment, transfer pricing design, structuring and valuation of financial transactions, cost sharing arrangements, exit charge determination and valuation of intangible assets at large.

Stéphane is the author of multiple articles, reports and studies on transfer pricing and other subjects in economics. His work has been published in various transfer pricing and economics publications including *BNA Tax Management Transfer Pricing Report*, the *Revue de planification fiscale et financière*, the *Revue Stratège*, and the *Revue Assurance*.

Stéphane holds an M.Sc. in International Business from the École des Hautes Études Commerciales in Montreal and an M.Sc. in Economics from the University of Montreal. He also holds a B.Sc. in Mathematics from the University of Montreal.



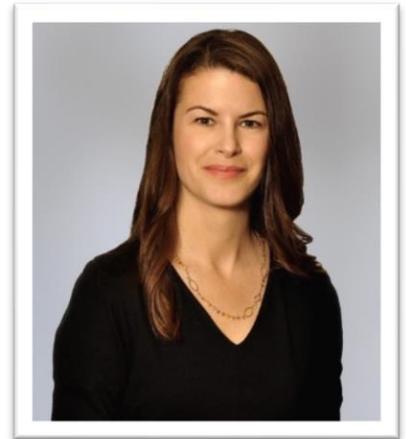
Speakers and Moderators

Amanda Heale

Partner, Taxation
Osler, Hoskin & Harcourt LLP

Amanda advises on tax issues related to international tax and transfer pricing, domestic and cross-border mergers and acquisitions, and tax controversy and litigation. Amanda's practice focuses on transfer pricing; she was part of the team in the first and only transfer pricing case heard by the Supreme Court of Canada, in which the Court articulated the proper approach to determining appropriate arm's length prices in Canadian law (*Canada v. GlaxoSmithKline Inc.*, 2012 SCC 52).

Amanda's recent work includes representing Wheaton Precious Metals in the resolution of its transfer pricing dispute with the CRA, which was a "re-characterization" case and one of the most significant transfer pricing appeals in Canada. Amanda was also part of the Osler team representing Cameco in its transfer pricing trial in the Tax Court of Canada, playing a lead role in formulating the taxpayer's successful legal theory.



Amanda is recognized as leading lawyer in the area of tax by *Chambers Canada* as an Up-and-Coming lawyer in the area of Tax Litigation; *International Tax Review* in its Women in Tax and Tax Controversy guides; *The Canadian Legal Lexpert Directory*; and The Best Lawyers in Canada. In 2017, Amanda was named as a "Lawyer to Watch" in the *Lexpert Guide to the Leading U.S./Canada Cross-border Corporate Lawyers in Canada*, and in 2016, she was recognized as one of Canada's "Rising Stars – Leading Lawyers Under 40" by *Lexpert* magazine.

Margaret Hum

Partner, DRTP Consulting Inc.

Margaret Hum, CPA, CA is a partner at DRTP Consulting Inc. in Montreal.

Margaret has over 15 years of experience with Big Four accounting firms. She has specialized in transfer pricing since 1998.

Margaret has been involved in the preparation of transfer pricing documentation; designed, planned and implemented new transfer pricing policies for acquisitions and restructurings, including intellectual property migration; assisted extensively with transfer pricing audits; drafted and reviewed Competent Authority requests for the elimination of double taxation and for accelerated competent authority procedure; and drafted Canada-US Bilateral Advance Pricing Arrangement submissions.

Margaret Hum is a CPA, CA (Quebec Order of CPAs). She has completed the CICA In-Depth Tax Course -Parts I and II. Margaret holds a Graduate Diploma in Accountancy from Concordia University and a Bachelor of Commerce with a major in Accountancy from Concordia University.



Speakers and Moderators

Edwin G. Kroft

Partner
Head of Tax Litigation & Dispute Resolution
Bennett Jones



Ed Kroft, Q.C., CPA (Hon.), FRPSC represents clients in domestic and international matters including transfer pricing, treaty interpretation and tax avoidance. Ed practices in our Vancouver, Toronto and Calgary offices and 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.

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. Ed has received numerous awards including the Canadian Tax Foundation's Lifetime Contribution Award in 2016.

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.

Martha MacDonald

Partner, Torys LLP



Martha MacDonald leads the Tax Controversy and Litigation Practice at Torys. She practises tax litigation before trial and appellate courts, as well as dispute resolution with the Canada Revenue Agency and provincial tax authorities. Martha has been involved with tax issues including goods and services tax/harmonized sales tax, transfer pricing, tax avoidance, foreign tax credits, residence for tax purposes, taxable employment benefits, and a range of administrative and procedural matters specific to the tax area.

Speakers and Moderators

John B. Magee

Partner
Morgan Lewis

John B. Magee focuses on tax controversy with a general emphasis on complex domestic and international issues and a particular emphasis on transfer pricing issues. His transfer pricing experience includes extensive involvement with the identification, valuation, and movement of intangible properties in a wide range of industries. His more than 30 years' experience includes all aspects of income tax planning, Internal Revenue Service administrative proceedings, and tax litigation. John has been rated in Chambers USA Band 1 - National Tax Controversy since the category was established.



John tries cases in the US Tax Court, the US Court of Federal Claims, and the US District Courts and argues before the US Court of Appeals. He has represented in docketed cases, among others, Amazon.com, B.F. Goodrich, Boeing, The Coca-Cola Company, The Dow Chemical Company, ExxonMobil, General Electric, GlaxoSmithKline, Marriott Corporation, and the Weyerhaeuser Company. Recognized by Chambers USA as "world-class tax litigator," John is described as a "superb trial lawyer who knows how to talk to courts and fight the government," and "a veteran with superb insight." John has been named a leading tax lawyer by various publications for more than a decade and is celebrated by peers for bringing "a very high-quality manner of presentation" to his work. John is also the recipient of the International Tax Review's 2016 Americas Transfer Pricing Practice Leader of the Year Award.

John taught "Introduction to Transfer Pricing" as an adjunct professor in the Graduate Tax Program of Georgetown University Law Center for a number of years and speaks extensively in various tax forums. He is a member of the American Law Institute and the American College of Tax Counsel.

Al Meghji

Partner
Osler, Hoskin & Harcourt LLP

As a partner and head of the tax controversy practice at Osler, Al Meghji is widely regarded as Canada's preeminent tax litigation counsel, holding an outstanding record of success in complex tax litigation matters in various courts. Al is supported by Osler's tax group, which is consistently ranked as one of Canada's largest and most sophisticated tax practices.

Al has been lead counsel in many of Canada's most important and high-profile tax cases. He has appeared in the Supreme Court of Canada more frequently than any other Canadian tax litigator and has successfully argued a number of landmark tax cases in that court, including *Shell Canada* (widely regarded as the leading authority on economic substance and tax avoidance); *Canada Trustco* (that defined the scope of the Canadian GAAR); and *GlaxoSmithKline* (the first and only transfer pricing case heard by the Supreme Court of Canada).



More recently, Al is at the forefront of transfer pricing litigation as counsel in several significant transfer pricing cases including *General Electric* (TCC and FCA), *GlaxoSmithKline Inc.*, (SCC), *McKesson Canada Corporation* (FCA), and most recently *Cameco Corporation* (TCC).

Al has been widely recognised as a leading Canadian tax litigation practitioner by third-party and peer review legal ranking directories, including *Chambers Canada (2018)*, *Best Lawyers in Canada (2018)*, *Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada (2018)* and the *Tax Directors Handbook*. He is the only tax litigator in Canada to receive the coveted "Star Individual" rating by *Chambers Global* and *Chambers Canada (2018)*. Al was also recognised by *Best Lawyers* as "Tax Lawyer of the Year" and by *Best of the Best 2018: Expert Guides* as "One of the World's Top 30 Tax Practitioners". Al is a CPA, a graduate of Harvard Law School (LLM) and a member of the Bars in Alberta and Ontario.

Speakers and Moderators

Dennis Metzler

Partner, US Tax Services
Deloitte LLP

Dennis Metzler is a senior partner in the U.S. Tax Services Group. He has 34 years of U.S. international tax experience. He spent the first 12 years of his career in Milwaukee, where his focus was primarily planning for U.S.-based multi-nationals. Since transferring to Toronto in 1995, Dennis has primarily served Canadian multi-national corporations, private equity firms, and governmental entities seeking advice on structuring investments in the United States. He has extensive experience in U.S. international inbound taxation including debt financing and workouts, treaty optimization, and the development of merger/acquisition and repatriation strategies. His work with private equity clients frequently focuses on complex debt instruments and capital structures used to enhance the tax efficiency of cross-border investments.



Brian Mustard

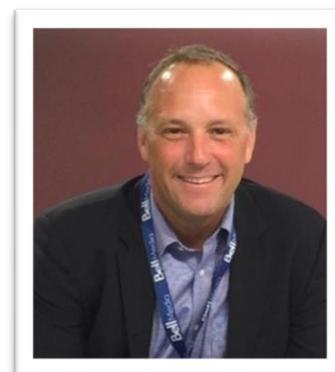
SVP Taxation
BCE Inc.

Brian is the Senior Vice-President Taxation at BCE where he leads a group of over 30 tax professionals. Prior to joining BCE, Brian was Senior Vice-President Taxation at SNC Lavalin and had also been a partner in the international corporate tax practice of KPMG. He was on secondment to the Tax Policy Branch of the Department of Finance from 2001 to 2003 and served as the Executive Director of the Advisory Panel on Canada's Systems of International Taxation in 2008.

Brian is the course coordinator and lead lecturer of CPA Canada's Tax Director Course and has spoken on tax issues at conferences of the International Fiscal Association, Canadian Tax Foundation and other similar organizations.

Brian is currently the President of the Canadian Branch of the International Fiscal Association and a former governor of the Canadian Tax Foundation. He is also the President of Canadian Affairs for the Tax Executive Institute.

He is a Chartered Professional Accountant, has a Graduate Diploma in Public Accounting and a Bachelor of Commerce from McGill University.



Speakers and Moderators

Joy Nott

Partner, Trade & Customs
KPMG in Canada

Joy Nott is a Partner with KPMG in Canada's Indirect Tax Practice with a focus on Trade & Customs. Joy brings over 30 years of experience to the practice with deep expertise in imports and exports, international trade and trade compliance. Joy started her career in Montreal and worked for over 10 years for well-known customs brokers/freight forwarders, giving her hands-on operational experience.

Prior to joining KPMG Joy served as President for I.E. Canada, Canadian Association of Importers and Exporters Inc.; and was Vice President and Managing Consultant for a well-known consulting firm, specializing in trade matters for both Canada and the U.S. Prior to this, Joy spent a number of years developing her expertise in professional services as a Senior Manager with KPMG LLP and as an International Trade and Customs Consultant within the professional services industry.



Joy sits on various committees as an advisor to Federal Ministers and has testified before both the House of Commons and Senate Committees on International trade matters directly impacting Canadian importers and exporters.

Deen Olsen

Deen Olsen is General Counsel to the office of the Assistant Deputy Minister, Tax Law Services.

In that role, she advises Justice, and the CRA on income tax issues as well as litigates cases at the appellate court level. Deen presently co-ordinates all tax avoidance litigation within Justice.

She is also the Justice member of the GAAR Committee established by the CRA to review all cases where the general anti-avoidance rule is proposed for assessment.

She has appeared before the Supreme Court of Canada, the Federal Court, the Federal Court of Appeal and the Tax Court of Canada, as well as the superior courts in the province of Ontario.

Deen was in private practice for a number of years where she represented both private and public sector clients.

Deen has been a frequent speaker and prepared a number of presentations to the Federal Court of Appeal, the Tax Court of Canada, the Canadian Tax Foundation, the Judicial Institute of Higher Learning, the American Bar Association, the Tax Executive Institute, the Canadian Bar Association and the University of Ottawa Law School.

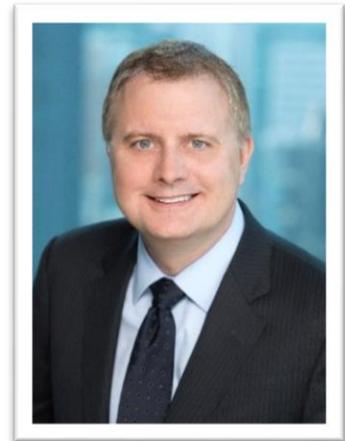
Speakers and Moderators

Alex Pankratz

Partner
Baker & McKenzie LLP

Alex is a partner in Baker McKenzie's Tax Practice Group in Toronto with over 20 years of experience. He is both a lawyer and a Chartered Professional Accountant.

Alex's practice is focused on Canadian tax issues that affect multinationals with operations in Canada, including international tax planning (inbound structuring, transfer pricing, foreign affiliate taxation, cross-border employee mobility, withholding tax, tax treaty issues), M&A, reorganizations and financings. Alex is a frequent speaker on international tax matters.



Christopher Raybould

Director of Economics, Toronto
Baker & McKenzie LLP

Chris Raybould is the Canadian Transfer Pricing Practice Leader and previously served as a member of the firm's North American Transfer Pricing Steering Committee. He has been recognized as one of the World's Leading Transfer Pricing Advisors in the Legal Media Group's Transfer Pricing Experts Guide 2017.

He advises on and assists in negotiating APAs, pursuing MAP, provides audit defence representation, appeals support, and TPRC representation. He also advises on a variety of types of TP projects including, BEPS related advice, risk identification and assessment, planning and compliance studies, and assists with the TP aspects of business restructurings, acquisition due diligence and integration, and financings.



Speakers and Moderators

Sébastien Rheault

Partner
Barsalou Lawson Rheault

Sébastien Rheault (LL.L cum laude; International MBA; admitted in Quebec and Ontario) is a partner with the tax law firm of Barsalou Lawson Rheault. His practice focuses mainly on transfer pricing and tax controversy. He represents taxpayers on audit, at the Appeals Branch, at competent authority (APA, MAP), and before various courts including the Tax Court of Canada and the Federal Court of Canada. Sébastien also advises on a variety of Canadian tax matters including non-resident trust rules, SR&ED, GAAR, indirect taxes, corporate restructurings, and M&A.

Sebastien is a current member of the CPA-CBA Joint Committee on Taxation and of the Tax Section of the Canadian Bar Association (Quebec Branch). He is a past member of the Canadian Tax Foundation's (CTF) Board of Governors (2014-2018). He was an invited participant in the OECD's working party No. 6 consultations on the transfer pricing aspects of intangible property. He is a frequent speaker to the Tax Executives Institute (TEI), the International Fiscal Association (IFA), the CTF and the APFF.

Sébastien is Peer reviewed by Lexis Nexis, listed as a Leading Practitioner in Tax Controversy by the International Tax Review, and ranked as Highly Regarded in tax controversy by World Tax / Euromoney. Barsalou Lawson Rheault is rated Top 10 Tax Law Boutique in Canada by Canadian Lawyer (Thomson Reuters).



Graham Robinson

Partner
PricewaterhouseCooper LLP

Graham is a partner in PwC London, where he leads the firm's specialist offering in Financing and Treasury tax. He has over twenty years' experience in advising multinational companies globally on the tax consequences of corporate finance and treasury activity, including financing, cash concentration, and hedging transactions. These projects often include the economic and practical issues of treasury operations, as well as the tax advice.

His clients include companies in a wide variety of sectors, including telecoms, engineering, mining, technology, and consumer goods, as well as financial services.

Graham joined PwC London in 2007 as a director, and became partner in 2011. Previously, he worked for Deloitte's capital markets team. Prior to that, he worked for Price Waterhouse (subsequently PwC) in their international tax practice in Birmingham.

Graham is a Chartered Accountant, Chartered Tax Adviser and a qualified Corporate Treasurer. He advises the technical committee of the Association of Corporate Treasurers, on matters concerned with taxation. He also works regularly with the UK tax authority on consultations on new legislation.



Speakers and Moderators

Nathalie Rodier, CPA, CA, DESS Fisc
Managing Director, Taxes at Air Canada

Nathalie Rodier joined Air Canada in 2007. She is responsible for Air Canada’s overall tax strategic direction, planning and compliance, both from a domestic and international perspective. She has been involved in a wide range of commercial, financial, re-structuring transactions and supports the airline’s business objectives and continued drive towards sustained profitability.

Prior to joining Air Canada, Ms Rodier had been with 2 major accounting firms. She also held senior management positions at St-Lawrence Cement (Holcim Canada) and at Bell Mobility. She has been leading Tax departments for 19+ years.

Ms Rodier has served as a member of the Income Tax Committee of the Tax Executive Institute (Canadian Chapter) influencing the administration of the Income Tax Act, as well as the drafting of legislation for over 8 years.

Ms Rodier has also served as a member of the IATA Industry Taxation Working Group since 2016 and is now the Vice-Chair of that Working Group.

Ms Rodier holds a Bachelor degree from L’École des Hautes Études Commerciales de Montréal (HEC). She also holds a post graduate diploma in Tax from HEC as well as being a Chartered Professional Accountant of Canada.



Noah Sarna
Partner
Thorsteinssons

Noah’s practice focuses on all aspects of commodity tax, including Goods and Services Tax/Harmonized Sales Tax, provincial sales taxes, property or land transfer taxes and municipal taxation as well as customs laws and other issues applicable to international trade. He speaks and writes regularly on these topics, including Vancouver’s vacancy or empty homes tax, B.C.’s foreign buyers tax and speculation tax and Ontario’s non-resident speculation tax.

Prior to joining Thorsteinssons, Noah practiced corporate/commercial and real estate law at a large regional firm. He has written a series of books and articles on various issues in those and other legal areas.



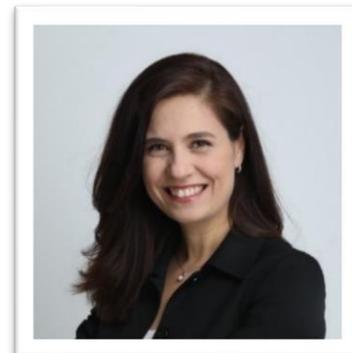
Speakers and Moderators

Josephine L. (Josie) Scalia, MBA, CPA, CA, CPA (Massachusetts)

Josie is the Global Head of Tax at Nestlé Health Science & Atrium Innovations Inc. She has over twenty years of experience in international taxation, accounting, auditing, consulting, transfer pricing, M&A and in managing multiple projects with diverse teams.

Prior to her current role, Josie was the Head of Tax for Canada's largest dry-bulk shipping company and before that, she held the position of Senior Manager in the tax practice of one of the big four accounting firms.

Josie holds an MBA from the University of North Florida, a Bachelor of Commerce with a major in Accountancy from Concordia University in Montreal and has completed CPA Canada's In-Depth Tax Course (Years 1, 2 & 3). Josie is a Chartered Professional Accountant (CPA, CA) registered with the Quebec Order of CPAs and a Certified Public Accountant (CPA) licensed in the State of Massachusetts.



Peter van Dijk

Partner, National Tax Policy, Banking Tax & Tax Innovation Leader
PricewaterhouseCooper LLP

Prior to joining PwC, Peter was Senior Vice President, Tax, at TD Bank Group and led the tax function of TD Bank Group. Previous positions held by Peter include Senior Vice President, Tax, at Sun Life Financial and International Tax Partner at EY in Toronto.

After graduating from law school in the Netherlands, Peter worked as an international tax consultant – gradually progressing to the partner level – for over 15 years in the Netherlands, Luxembourg, the US and Canada for both law and accounting firms. His main technical area of expertise is international corporate tax planning, including cross border financing structures, leasing transactions, holding structures, mergers and acquisitions, intellectual property structures and tax effective supply chain management. Following his career as an international tax consultant, Peter spent over 12 years leading large tax functions for two leading Canadian financial institutions, TD Bank Group and Sun Life Financial.



During his time in industry, Peter has developed deep expertise in building, leading, inspiring and managing corporate tax teams. He has also acquired extensive knowledge of and experience in improving the efficiency and effectiveness of the tax reporting and compliance functions through process improvement and automation. Other key focus areas while leading the tax functions at TD Bank Group and Sun Life Financial were tax governance, risk management and partnering with the business.

Peter is the National Tax Policy Leader of PwC in Canada. Throughout his career, Peter has built strong relationships with tax policy and revenue authorities in many countries, including Canada, the US, the UK, the Netherlands, Luxembourg and Singapore. In 2010, Peter received the HMRC's External Engagement Award for Advancing Transparency in Tax. Also, Peter has developed strong relationships with the OECD through his active participation in the OECD's BEPS initiative.

Peter has a Dutch and a Canadian Master of Laws degree (University of Leiden Law School and Osgoode Hall Law School, respectively) as well as a Canadian Master of Business Administration degree (Richard Ivey School of Business).

Speakers and Moderators

Sabrina Wong

Partner, International Corporate Tax, KPMG Law LLP
KPMG in Canada

Sabrina Wong is a Partner at KPMG Law LLP and KPMG’s Canadian International Corporate Tax Group. Sabrina has over 20 years’ experience in income tax matters associated with international and corporate taxation including tax planning, domestic and cross-border mergers and acquisitions, corporate reorganizations, corporate finance and investment funds.

Sabrina has experience working with Canadian and international clients in diverse industries, including natural resources, media, telecommunications, professional sports, financial institutions, leasing, infrastructure, manufacturing and retail.

Sabrina is a frequent speaker and writer on international and domestic tax topics. She was recognized in International Tax Review’s Women In Tax Leaders guide (2015 to 2018). Sabrina was seconded to the Income Tax Rulings Directorate of the Canada Revenue Agency as a senior rulings officer in the international tax section.



Pamela L. Zabarylo, CPA, CA

Partner – Tax
KPMG LLP

Ms. Zabarylo has over 24 years of professional experience with KPMG, including 21 years in the tax practice. She is currently a tax partner in KPMG’s Consumer Industrial Markets group and specializes in Canadian corporate income tax planning and compliance for Canadian public companies and Canadian subsidiaries of foreign multinationals. Pam also serves as the leader of KPMG’s internal National Tax Accounting and Audit Support Group and as the leader, she specializes in addressing complex tax accounting matters in the application of IFRS, Canadian and US GAAP and responsible for developing KPMG’s internal training with respect to tax accounting matters. She has extensive experience servicing public companies in the financial services, industrial markets and consumer markets industries. She has also been a speaker at various external conferences, including speaker and chair at the Acumen 2018 Income Tax Accounting and Reporting Conference, speaker at the Canadian Tax Foundation’s Toronto Young Practitioners Group Meeting, and speaker at the Canadian Tax Foundation’s 65th Annual Tax Conference, including a published paper. In the community, Pam serves as a board member, treasurer and chair of the finance and audit committee for the Canadian Council for Aboriginal Business and for the CARE Centre for Internationally Educated Nurses.



Speakers and Moderators

Lisa Zajko

Partner, Trade & Customs, Indirect Tax
KPMG Canada

Lisa is a Partner in KPMG’s Trade & Customs, Indirect Tax practice in Toronto. Lisa offers clients over 21 years of experience in indirect tax, specializing in Trade & Customs services as well as GST/HST, PST, QST and other indirect taxes. Lisa started her career in indirect tax with the Canada Revenue Agency/Canada Border Services Agency (“CRA” or “CBSA” formerly Canada Customs and Revenue Agency “CCRA”), and worked as an Income Tax and GST Generalist Auditor, as well as a Customs Inspector and Customs Client Services Officer, prior to joining the accounting firm environment in 2004. Lisa serves clients across a broad array of industries, including consumer business, manufacturing, and energy and resources.



Christina Zurowski, CPA, CA

National Sales Tax Leader, Partner
Grant Thornton LLP

Christina advises clients on a broad range of Canadian sales tax matters. She has specialized in commodity tax for close to 20 years, providing clients with practical advice obtained over the years and drawing on her prior experience in industry. Assisting Canadian and non-resident organizations in meeting their Canadian sales tax objectives is the core of Christina’s practice.

Christina is the national leader of Grant Thornton LLP’s Canadian sales tax practice and the 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.

