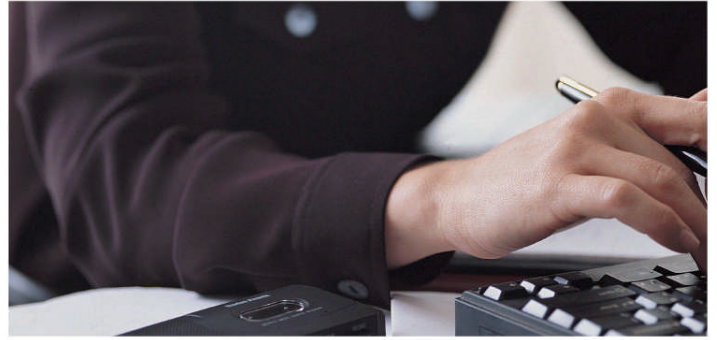

Robins Appleby & Taub

BARRISTERS/SOLICITORS



Tax Services

Business Tax Planning

We advise on all areas of taxation, including personal and corporate income tax:

- structuring business organizations—whether corporations, partnerships, joint ventures or unlimited liability corporations
- negotiating effective partnership, shareholder and joint venture agreements
- negotiating and implementing butterfly transactions and other divisive reorganizations
- structuring mergers, acquisitions and divestitures
- settling business disputes
- utilizing tax-effective financing structures
- structuring dispositions and leaseback arrangements
- structuring real estate ventures with corporations, general and limited partnerships, joint ventures and real estate investment trusts (REITs), and various forms of real estate syndications

Tax Compliance and Dispute Resolution

We work in conjunction with our litigation group to represent our clients at all stages of the audit, appeals and court process, such as:

- addressing complex issues with federal and provincial tax auditors
- filing objections and settling disputes at the appeals division
- representing clients at the Tax Court of Canada and the appellate levels
- representing clients under the voluntary disclosure program
- acting as civil tax counsel to members of the criminal bar dealing with compliance issues

International and Cross-Border Transactions

We work closely with our clients' accountants and foreign advisors to create business organizations and personal plans that minimize taxation in all relevant jurisdictions:

- establishing offshore trusts for clients, including new immigrants to Canada
- assisting non-residents to establish businesses in Canada
- assisting Canadians to establish businesses outside of Canada
- addressing tax issues arising from property ownership outside of Canada
- addressing issues arising from dual residency or citizenship
- acting as tax and corporate counsel to immigration lawyers to assist their clients with various personal and business tax issues



Commodities Taxation

We minimize clients' commodities taxes through structured transactions and targeted problem-solving in relation to purchase and sale of businesses, real estate transactions and cross-border matters. Where disputes arise with the tax authorities, we work towards a resolution and if necessary, we litigate unresolved issues in the Courts. We specialize in the following areas of commodity tax:

- goods and services tax (GST)
- retail sales tax (PST)
- land transfer tax (LTT)

Charities and Not-for-Profits

As long-time legal advisors to numerous local and national charities, we have expertise in:

- establishing and incorporating charitable trusts and corporations, both provincially and federally, whether as private family foundations or public institutions
- advising on planned giving, on behalf of both institutions and clients who have made significant donations to charitable and educational institutions in Canada and throughout the world
- making submissions to governmental authorities on behalf of charities
- representing clients who designate cultural gifts to the Canadian Cultural Property Export Review Board

Counsel to Professional Advisors

We provide comprehensive tax support to other professionals to help them assist their own clients. Our professional clientele include:

- accounting firms
- boutique law firms focused on family, immigration and criminal law
- insurance and financial planners