

(Draft 8/27/17)

SPONSORED BY:

BAKER & MCKENZIE



Monday, September 18, 2017

7:30 a.m. – 5:00 p.m.	Registration		
7:30 – 8:30 a.m.	Continental Breakfast & Networking		
8:00 – 8:15 a.m.	<p>Welcome & Opening Remarks</p> <p>Douglas Lindholm, COST, Washington, DC Charles Drury, COST, Washington, DC</p>		
8:15 – 9:30 a.m.	<p>Overview of Canadian Tax Systems</p> <p><i>Take advantage of this opportunity to gain – or refresh – a basic understanding of the Canadian Tax System. This session will provide attendees with a general overview of the tax systems across Canada, including Canada’s GST/HST, provincial sales and use taxes (PST), fuel & excise taxes, insurance premium taxes, property tax, income and withholding tax systems. The goal of this session is to provide attendees with a complete “lay-of-the-land” north of the border with the basics of each system, its structure and operation.</i></p> <p>Speakers: David Robertson, EY Law, Calgary, Alberta Randy Schwartz, Baker & McKenzie, Toronto, Ontario Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>		
9:30 – 9:45 a.m.	Refreshment Break & Networking		
9:45 – 11:00 a.m.	<p>Basic Sales Tax (GST/HST) – Learn the Canadian GST/HST Tax Lingo - Key Concepts</p> <p><i>Canada’s GST/HST is a value-added tax. This session will describe how a VAT system operates, provide a brief history of Canada’s GST/HST, and will provide a fundamental understanding of key concepts. If you are new to dealing with Canada’s GST/HST – this session is a must.</i></p> <p>Speakers: Grace Caputo, Grant Thornton, Mississauga, Ontario Katherine Xilinas/Jonathan Ip, EY Law</p>	<p>Advanced Sales Tax (Other) – Minimizing Cross-border Challenges and Practical Solutions</p> <p><i>This session will cover issues which arise due to global operations. Customers and vendors frequently have both Canadian and U.S. operations, with some U.S. operations registered in Canada, but others not. What are some of the ways to handle cross border shipments keep your customers happy and make sure you are not overpaying tax? Topics covered will include Canada’s effective approach to drop shipments, who should be the importer of record, and how</i></p>	<p>Income – Basics on Complying with Canada’s Income Tax</p> <p><i>This session will cover the basic income tax issues that any company active in Canada needs to be aware of. Among the topics discussed will be: taxable entities; Forms – T1, T2, T3, T4, T106, T191 and NR4 (and others); Cash vs. Accrual Accounting; Deadlines and Payments: Due Dates and Methods of Payments; Calculation of Canadian Taxable Income – Book to Tax (M1’s), Capital Cost Allowances (Credits; Cross Border Payments); and other items.</i></p>

		<p>to handle difficult customers or internal sales people who do not understand Canadian taxes.</p> <p>Speakers: David Robertson/Dalton Albrecht, EY Law Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>	<p>Speakers: Clyde Seymour, Ryan, Toronto, Ontario Birju Shah, KPMG, Toronto, Ontario</p>
11:10 a.m. – 12:15 p.m.	<p><u>Basic Sales Tax (GST/HST)</u> – Canada’s GST/HST Registration Requirements <i>This session will answer that burning question, does my business need to register for GST/HST? What it means to “carry on business in Canada”, to be “resident” in Canada, or to have a “permanent establishment” in Canada will be explained. The session will also discuss how to avoid registration requirements along with the special registration requirements for publishers, ticket sellers, and others. The differences in GST/HST and Canada’s income tax will also be noted.</i></p> <p>Speakers: Grace Caputo, Grant Thornton, Mississauga, Ontario Randy Schwarz, Baker & McKenzie, Toronto, Ontario</p>	<p><u>Advanced Sales (GST/HST)</u> – Banking in Canada - GST/HST and Financial Services <i>The application of GST/HST to financial services is complex, particularly given Canada’s unique position of imposing multiple VAT rates in different provinces. This session will provide an overview of how GST/HST applies to financial services, including what constitutes a “financial service” and a “financial institution” for GST/HST purposes. Special relieving provisions for non-financial institutions that offer financial services, self-assessment requirements for financial services, and an overview of how the selected listed financial institution rules will also be covered.</i></p> <p>Speakers: Thomas Brook, EY Law, Toronto, Ontario</p>	
12:15 – 1:30 p.m.	Lunch/Networking		
1:30 – 2:45 p.m.	<p><u>Basic Sales Tax (GST/HST)</u> – Avoiding (Legally) GST/HST Liability <i>If your business is a non-resident and is not registered for GST/HST purposes, you may be able to avoid GST/HST. This session will focus on how to avoid being required to pay GST/HST to your suppliers through use of the place of supply rules and zero-rating rules, or to Canada Customs if you are importing goods into Canada. If you do end up incurring GST/HST, this session will also discuss recovering the GST/HST through rebates or mechanisms that permit you to flow the GST/HST through to your customer.</i></p> <p>Speakers: Jim Day, Ryan, Mississauga, Ontario David Robertson/Katherine Xilinas, EY Law Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>	<p><u>Advanced Sales (GST/HST)</u> – Pension Plans – Yes, They Can be Subject to GST/HST <i>Every company with a Canadian pension plan has to deal with complex GST/HST laws surrounding the pension plans taxability. This session will provide an overview of the rules and the proposed amendments, including the Canadian federal government proposed amendments last year to the rules regarding the application of GST/HST to pension plans.</i></p> <p>Speakers: Seema Agnihotri, KPMG, Toronto, Ontario Jonathan Ip, EY Law, Calgary, Alberta</p>	<p><u>Income</u> – Understand the Workings of the US-Canada Income Tax Convention <i>This session will introduce the corporate state tax generalist to the workings of the US-Canada Income Tax Convention and relevant protocols commonly utilized by cross-border tax professionals in managing and resolving potential double taxation issues. These can arise from cross-border royalties, fees, rents, dividends, fees, interest and gross receipts. Withholding issues will also be covered along with how to settle cross-border transactions in a timely manner. Treaty shopping, limitation of benefits (LOB), and an open dialogue on which US states have taken positions that acknowledge or recognize treaty provisions will also be discussed.</i></p> <p>Speaker:</p>

			Alex Smith, Grant Thornton, Toronto, Ontario
2:45 – 3:00 p.m.	Refreshment Break & Networking		
3:00 – 5:00 p.m.	<p><u>Basic Sales Tax (GST/HST)</u> – Your Business Must Register – Dealing with the Compliance Obligations</p> <p><i>So, you've concluded your business must be registered for GST/HST purposes. This session is will provide an overview of the compliance obligations, including how and when to register, requirements to post security, maintaining your books and records outside Canada, filing and paying the tax, and reviewing the terms and conditions of your contracts to ensure compliance with invoicing requirements.</i></p> <p>Speakers: Grace Caputo, Grant Thornton, Mississauga, Ontario David Robertson, EY Law, Calgary, Alberta Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>	<p><u>Advanced Sales (GST/HST) and Income</u> – Integrating Customs and GST with Income Tax Transfer Price (joint session)</p> <p><i>After attending this session, the attendees will understand the key concepts of Canadian customs and what is important to import and export goods successfully into/out of Canada. The speakers will also address everything you ever wanted to know, but were afraid to ask about dealing with Canadian Trade and Customs - including tips to streamline processes at the Canada/U.S. border and traps for the unwary, as well as the “de facto” importer-of-record rules under section 178.8 of Canada’s Excise Tax Act, and common trips and traps for non-residents of Canada. This session will cover the following Transfer Pricing (TP) issues: Can you translate your IT TP for your import declarations?; Convergence of OECD and WCO principles; Your VFD for customs and import GST is not your TP; Required TP adjustments or penalties for GST and PST; and GST and PST impact of TP. The speaker will use case studies to illustrate practical application of these TP issues.</i></p> <p>Speakers: Dalton Albrecht, EY Law, Toronto, Ontario Katherine Xilinas, EY Law, Vancouver, British Columbia</p>	
5:30 – 7:00 p.m.	Reception – Now that your brain is filled with current Canadian tax knowledge, reward your hard work with some well-deserved snacks and refreshments, and good conversation. Share your thoughts and experiences from the first full day with others and gain new perspectives.		
Tuesday, September 19, 2017			
7:30 a.m. – 5:15 p.m.	Registration		
7:30 – 8:30 a.m.	Continental Breakfast & Networking		
8:30 – 10:00 a.m.	<p><u>Basic Sales Tax (QST)</u> – Parlez-vous français? - Understanding Quebec’s Sales Tax System (QST)</p> <p><i>After this session, you will understand what the above phrase means and why it is important. This session will focus on Quebec’s sales taxes and how the QST does and does not parallel the GST/HST system. It is administered separately by the province and issues unique to Quebec’s QST will be addressed.</i></p> <p>Speakers: Grace Caputo, Grant Thornton, Mississauga, Ontario Nicolas Désy, EY Law, Montreal, Quebec</p>	<p><u>Advanced Sales (GST/HST)</u> – Input Tax Credits and Rebates</p> <p><i>In depth review and discussion of ITCs (GST/HST) and ITRs (Quebec) – for both resident and non-resident companies. Documentation requirements, potential recapture, travel expenses, certain road vehicles and energy usage in respect of the provincial component of the HST and other issues will be covered.</i></p> <p>Speakers: Michel Ducharme, Ryan, Montreal, Quebec Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>	<p><u>Income</u> – Allocation of Income Earned in one Province to Another</p> <p><i>This session will cover the allocation rules that determine the distribution of income between the provinces and will specifically cover issues that can arise with Alberta/Quebec.</i></p> <p>Speakers: Anna Voortman, EY Law, Chicago, IL</p>
10:00 – 10:15 a.m.	Refreshment Break & Networking		

10:15 a.m. – 12:15 p.m.	<p>Basic Sales – Let’s Take a Visit Down South - Overview of Mexico and Other Select Foreign Jurisdictions</p> <p><i>The world is getting smaller and more and more transactions involve transactions that cross international borders. This session will cover tax issues that can arise when transactions involve Mexico and other countries that are commonly involved with U.S. companies.</i></p> <p>Speakers: James Freed KPMG, Chicago, Illinois Alfredo Garcia, KPMG, Mexico City, Mexico Murilo Rodrigues de Mello, KPMG-US, Miami, Florida</p>	<p>Advanced Sales - What ‘s Important about Canada’s Drop-shipment Rules</p> <p><i>Canada’s GST/HST drop-shipment can allow U.S. companies to source goods and services and drop-ship the products both to their Canadian and U.S. customers without paying GST/HST. However, the rules are complex, and this past summer, the Canadian Department of Finance proposed extensive changes. This session will provide attendees with an overview of the rules, how US companies can avoid registering for GST/HST purposes and take advantage of these rules, and discuss the changes proposed by the Canadian federal government.</i></p> <p>Speaker: Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>	<p>Income – It’s Complex – Key Payroll Tax Considerations</p> <p><i>This session will cover key Canadian and U.S. tax issues for employees and contractors of U.S. companies travelling to Canada, both temporary or permanent basis. Who is subject to a Canadian and U.S. taxing liability, exceptions, employer withholding/reporting, employee filing/FTC options/SIN requirements, and certain Provincial specific considerations will be addressed, including a discussion of recent Section 105 rulings and W-8 and W-9 requirements.</i></p> <p>Speakers: Clyde Seymour, Ryan, Toronto, Ontario Anna Voortman, EY Law, Chicago, IL</p>
12:15 – 1:30 p.m.	Lunch		
1:30 – 3:00 p.m.	<p>Basic Sales Tax (PST) – Mastering Canada’s Provincial Tax Systems (PST)</p> <p><i>Three Canadian provinces still impose sales and use taxes – British Columbia, Saskatchewan, and Manitoba. This session will provide attendees with an overview of Canada’s provincial sales tax (PST) systems in these provinces – when registration is required, the scope of their respective tax bases, and a comparison of the various exclusions and exemptions under each, and will include an overview of the major changes made in 2017 to Saskatchewan’s PST.</i></p> <p>Speakers: Grace Caputo, Grant Thornton, Mississauga, Ontario Jim Day, Ryan, Mississauga, Ontario</p>	<p>Advanced Sales Tax (Other) – Tackling Canadian Insurance Issues – Including Sales Tax Issues</p> <p><i>Whether you are an insurer or an insured, there are complex special taxes that apply to insurance premiums in Canada. This session will provide an overview of those taxes, including Part I Federal Excise Tax, Insurance Premium Taxes and Self-assessment requirements, Sales and Use Taxes on Insurance Premium, and one province’s draconian 75% “charge” on insurance premiums paid to unlicensed insurers. After this session, you may be saying “Canada is on your side.”</i></p> <p>Speakers: Thomas Brook, EY Law, Calgary, Alberta</p>	<p>Income – Ways to Minimize Exposure to Canada’s Income Tax</p> <p><i>This session will cover opportunities to minimize a U.S. business’s tax exposure when it starts doing business in Canada (US Company with Canadian Branches vs. Canadian disregarded entities that flow into a US Consolidated group vs Canadian Companies with Canadian Branches, etc.), as well as those arising in M&A situations. Other opportunities that will be covered include some double deductions and the Canadian Scientific R&D Credits. Also, the opportunities/pitfalls with intercompany debt will be addressed.</i></p> <p>Speakers: Birju Shah, KPMG, Toronto, Ontario Pamela Zabarylo, KPMG, Toronto, Ontario</p>
3:00 – 3:15 p.m.	Refreshment Break & Networking		
3:15 - 5:15 p.m.	<p>Interactive Discussion Regarding Best Practices for Handling of Canadian and Other VAT</p> <p><i>Topics to Be Discussed Outline of areas: The ever-problematical legal entity issues, especially given that the Tax Department seems to be the only ones who notice legal entities. Also, GL reporting, financial systems, tax codes, Input tax credits, documentary requirements (Section 169), AP issues, (common documentation issues), GST and intercompany transactions. Transfer pricing and GST paid on imported goods, Section 261 rebate rather than an ITC, and what internal processes are in place at your company to ensure that GST is handled correctly- both charging and claiming input tax credits.</i></p> <p>Moderator:</p>		

	<p>Fred Nicely, COST, Washington, DC</p> <p>Speakers: John Bain/Nehal Patel, KPMG Dalton Albrecht/David Robertson/Katherine Xilinas, EY Law Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>
5:30 – 6:30 p.m.	Reception - Don't miss this opportunity to continue your Canadian Tax networking with friends and colleagues in a casual atmosphere
Wednesday, September 20, 2017	
7:00 a.m. – 12:00 p.m.	Registration
7:00 – 8:00 a.m.	Continental Breakfast & Networking
8:00 – 9:00 a.m.	<p>Best Practices to Deal with Canadian Tax Authorities and Audits</p> <p><i>This is your chance to participate in a lively discussion of Canadian tax audit issues being raised by the tax authorities in Canada and Quebec, and the audit strategies for dealing with them. Audit experiences to be shared include a focus on transactions in and tying them to the General Ledger, desk audits, full audits with Canadian tax auditors coming to the U.S., what are auditors looking for, recapture of ITC's, ITR's on certain type of expenses, and more Canada Revenue Agency audit issues and trends!! What do you need to know for a desk audit? What kind of data is requested on a full audit? How do you reconcile your GL for the auditors?</i></p> <p>Moderator: Patrick Reynolds, COST, Washington, DC</p> <p>Panelists: John Bain, KPMG, Toronto, Ontario Grace Caputo, Grant Thornton, Mississauga, Ontario Michel Ducharme, Ryan, Montreal, Quebec Mark Tonkovich, Baker & McKenzie, Toronto, Ontario Katherine Xilinas/Dalton Albrecht, EY Law</p>
9:00 – 10:15 a.m.	<p>Need to File an Appeal – Procedures to Object and Appeal Canadian/Provincial Tax Assessments and Customs/Duties (Including Input GST)</p> <p><i>So, the audit didn't end as you had planned. What are your appeal rights? Do you have to "pay to play"? How long will this process take? This interactive session is to provide you with an overview of the objection and appeals process in Canada and what you can expect. Panelists will also discuss dealing with appeals officers, department of justice officials, and collections officers, as well as how the processes and procedures vary by tax authority and by province. Know your rights and exercise them!</i></p> <p>Moderator: Fred Nicely, COST, Washington, DC</p> <p>Panelists: Elena Balkos, KPMG, Toronto, Ontario Jim Day, Ryan, Mississauga, Ontario David Robertson, EY Law, Calgary, Alberta Mark Tonkovich, Baker & McKenzie, Toronto, Ontario Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>
10:15 – 10:30 a.m.	Refreshment Break & Networking

10:30 a.m. – 12:00 p.m.	<p>Ask the Experts – Panel of Practitioners from Accounting and Legal Firms Addressing Canadian Tax Issues from the Audience & Hot Canadian Tax Topics -Including Dealing with Canadian Tax Authorities & Managing Canadian Tax Disputes</p> <p><i>That's right, free advice from practitioners! This is your chance to question practitioners and get their views on various Canadian tax issues. The panel will discuss how to deal with Canadian federal and provincial tax authorities on an ongoing basis – including how to get guidance (e.g., rulings), make voluntary disclosures and the advantages of doing so, and managing overall risk. They will then discuss what to expect during a Canadian indirect tax audit – from audit, through objections, and to court, and how your strategy may vary depending upon the tax in issue, the jurisdiction involved, and the issue in dispute. When you should engage assistance from a practitioner will be discussed. The panel will also address trends they expect to see in 2018 and beyond including some of the new and evolving Canada Revenue Agency interpretations, as well as the Canadian tax authorities' approach to indirect taxes including their areas of focus and consideration of their risk assessment model and hot audit topics.</i></p> <p>Moderator: Charles Drury, COST, Washington, DC</p> <p>Panelists: Elena Balkos, KPMG, Toronto, Ontario David Robertson, EY Law, Calgary, Alberta Randy Schwartz, Baker & McKenzie, Toronto, Ontario Clyde Seymour, Ryan, Toronto, Ontario Christina Zurowski, Grant Thornton, Mississauga, Ontario</p>
12:00 p.m.	Workshop Adjourns