

**SPONSORED BY:**



**Wednesday, September 29, 2021**

1:00 – 1:10 p.m. (ET)	<p><b>Welcome &amp; Opening Remarks</b>                  Douglas Lindholm, COST, Washington, DC                  Fredrick Nicely, COST, Washington, DC                  Charles Drury, COST, Washington, DC</p>
1:10 – 3:10 p.m. (ET)	<p><b>Overview of Canadian Tax Systems and Canadian/U.S. Tax Convention</b>                  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 &amp; 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. The US-Canada Income Tax Convention and relevant protocols commonly utilized by cross-border tax professionals in managing and resolving potential double taxation issues will also be covered in this session. 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.</p> <p>Speakers:                  Irene Belvedere, Ryan*, Mississauga, Ontario                  David Robertson, EY Law*, Toronto, Ontario                  Christina Zurowski, Grant Thornton*, Mississauga, Ontario</p>
3:10 – 3:20 p.m. (ET)	<p><b>Break</b></p>
3:20 – 5:20 p.m. (ET)	<p><b>Basics on Complying with Canada’s Income Tax and Ways to Minimize Your Exposure</b>                  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. 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&amp;A situations. Also, the opportunities/pitfalls with intercompany debt will be addressed.</p> <p>Speakers:                  Stephanie Dewey, Baker &amp; McKenzie*, Toronto, Ontario                  John Farquhar, EY Law*, Calgary, Alberta                  Clyde Seymour, Ryan*, Mississauga, Ontario</p>

**Thursday, September 30, 2021**

1:00 – 1:05 p.m. (ET)	<p><b>Welcome &amp; Opening Remarks</b>                  Douglas Lindholm, COST, Washington, DC                  Charles Drury, COST, Washington, DC</p>
1:05 – 3:20 p.m. (ET)	<p><b>Canada’s GST/HST – Operation, Registration and Other Aspects</b>                  Canada’s GST/HST is a value-added tax. The panelists in 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. On July 1, 2021, Canada’s new GST/HST registration rules took effect. These new rules impact every non-resident providing services, intangibles, or selling goods to Canadians. This session will answer the two burning questions, (i) does my business need to register for GST/HST?, and (ii) if it doesn’t need to register, what additional compliance obligations does my business have? If you conclude that your business must be registered for GST/HST purposes, the panelists will help you distinguish between the compliance obligations under the simplified registration system and the ordinary system 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. Other concepts that will be covered include what it means to “carry on business in Canada”, to be “resident” in Canada, or to have a “permanent establishment” in Canada. 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. 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</p>

	<p>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. Finally, this session will cover 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. The QST was significantly changed recently so its past variations have been largely mitigated.</p> <p>Speakers:  Elena Balkos, KPMG*, Toronto, Ontario  Bryan Horrigan, Baker &amp; McKenzie*, Toronto, Ontario  Jonathan Ip, EY Law*, Calgary, Alberta  Aleksandra Mekarski, Ryan*, Montreal, Quebec</p>
3:20 – 3:30 p.m. (ET)	<b>Break</b>
3:30 – 4:30 p.m. (ET)	<p><b>Mastering Canada's Provincial Tax Systems (PST)</b>  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 recently to expand registration requirements in these provinces. In light of the Wayfair decision of the U. S. Supreme Court, this session will explore the implications to e-commerce and will review how other countries are implementing measures to ensure that e-commerce is appropriately taxed. Recent rule changes to Canada's various indirect tax regimes have shifted the tax collection burden from the seller to third parties such as online marketplaces. This session will review the varying rules across Canada on this issue, provide guidance for determining who is responsible for collection and outline options for electing to assign a particular person to collect.</p> <p>Speakers:  Grace Caputo, Grant Thornton*, Mississauga, Ontario  Bryan Horrigan, Baker &amp; McKenzie*, Toronto, Ontario</p>
4:30 – 5:30 p.m. (ET)	<p><b>Potpourri: Tax Credits and Rebates, Payroll Taxes and Property Taxes</b>  This session will provide an in-depth review and discussion of ITCs (GST/HST) and ITRs (Quebec) – for both resident and non-resident companies, as well as the Scientific Research &amp; Experimental Development Tax Credit (SR&amp;ED). Documentation requirements, potential recapture, travel expenses, certain road vehicles and energy usage in respect of the provincial component of the HST, qualified expenses (SR&amp;ED) and other issues will be covered. This session will also cover key Canadian and U.S. tax issues for employees and contractors of U.S. companies traveling 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. This session will cover Section 212, Regulation 105 and Regulation 102, withholding tax Requirements and related issues. The panel will also cover the Property Tax aspect of Canadian taxes – covering differences with the US method as well as areas that create the most dispute in Canada and how those are resolved.</p> <p>Speakers:  Stephanie Dewey, Baker &amp; McKenzie*, Toronto, Ontario  Brian Ellul, Ryan*, Mississauga, Ontario  David Nishi-Beckingham, Ryan*, Vancouver, British Columbia  Mohamed Parpia, Ryan*, Mississauga, Ontario  Christina Zurowski, Grant Thornton*, Mississauga, Ontario</p>
<b>Friday, October 1, 2021</b>	
1:00 – 1:05 p.m. (ET)	<p><b>Welcome &amp; Opening Remarks</b>  Douglas Lindholm, COST, Washington, DC  Charles Drury, COST, Washington, DC</p>
1:05 – 2:05 p.m. (ET)	<p><b>Making Sense of Canada's New Digital Services Tax (While Canada Makes Dollars!)</b>  The panel will discuss Canada's new anticipated tax on Digital Services. The legislation is due to be released in the summer of 2021 after public consultations conducted in the Spring of 2021. This session will discuss what we know at this time. What services are going to be taxed? Why is Canada looking for this new revenue source? How will it be imposed and which taxpayers will have to pay it? These and other issues will be discussed by the speakers in this session.</p> <p>Speakers:  Mélanie Camiré, Ryan*, Montreal, Quebec  Bryan Horrigan, Baker &amp; McKenzie*, Toronto, Ontario  Walter Sisti, KPMG*, Toronto, Ontario</p>

2:05 – 3:30 p.m. (ET)	<p><b>Best Practices to Deal with Canadian Tax Authorities and Audits and Procedures to Object and Appeal Canadian/Provincial Tax Assessments and Customs/Duties (Including Input GST) –</b></p> <p>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 and will cover any and all tax types – so don't be shy! Audit experiences to be shared include a focus on tying transactions to the General Ledger, desk audits, full audits with Canadian tax auditors coming to the U.S. What are auditors looking for with respect to recapture of ITC's, ITR's on certain type of expenses? What should recipients anticipate in terms of activity and needed audit preparation with respect to the Canada Emergency Wage Subsidy (CEWS) or Canada Emergency Rent Subsidy (CERS) 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? 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!</p> <p>Moderator: Fredrick Nicely, COST, Washington, DC</p> <p>Speakers: Grace Caputo, Grant Thornton*, Mississauga, Ontario Bryan Horrigan, Baker &amp; McKenzie*, Toronto, Ontario Jonathan Ip, EY Law*, Calgary, Alberta Sandra Smith, Ryan*, Mississauga, Ontario</p>
3:30 – 3:40 p.m. (ET)	<p><b>Break</b></p>
3:40 – 5:00 p.m. (ET)	<p><b>Ask the Experts – Panel of Practitioners from Accounting and Legal Firms Addressing Canadian Tax Issues from the Audience &amp; Hot Canadian Tax Topics -Including Dealing with Canadian Tax Authorities &amp; Managing Canadian Tax Disputes</b></p> <p>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 also 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 the remainder of 2021 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.</p> <p>Moderator: Fredrick Nicely, COST, Washington, DC</p> <p>Speakers: Elena Balkos, KPMG*, Toronto, Ontario Stephanie Dewey, Baker &amp; McKenzie*, Toronto, Ontario David Robertson, EY Law*, Toronto, Ontario Jeffrey Shaw, Ryan*, Mississauga, Ontario Christina Zurowski, Grant Thornton*, Mississauga, Ontario</p>
5:00 p.m. (ET)	<p><b>Webinar Adjourns</b></p>

\* - Denotes COST Practitioner Partner