



Beverly Gilbert

National Leader, Commodity Tax

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[Commodity Tax](#)
[Tax Disputes & Litigation](#)
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Beverly practices exclusively in **commodity tax** with over 20 years' experience working with businesses to help them collect and remit Canadian commodity taxes.

Beverly's areas of expertise includes:

- the Federal Goods and Services Tax (GST)
- Harmonized Sales Tax (HST)
- excise tax and duties
- provincial sales taxes
- motive fuel taxes
- insurance premium taxes
- tobacco taxes
- environmental levies

She also handles tax disputes with **revenue authorities** for clients. This includes:

- dealing with auditors to prevent an assessment from being issued
- filing a Notice of Objection where an assessment is issued
- dealing with collection actions taken by revenue authorities
- assisting with tax litigation

Beverly has many clients in the **oil and gas sector** and assists non-resident clients looking to do business in Canada. Her combined experience and expertise ensures that BLG's Commodity Tax Group provides clients with the highest level of service.

Prior to joining BLG, Beverly was employed by Revenue Canada for eight years as a technical interpretation officer and senior auditor, where she developed expertise in the healthcare and not-for-profit sector.

Beverly was leader of a major accounting firm's commodity tax group in Calgary.

Experience

- Advising on the structuring of corporate/commercial transactions when a transaction is first proposed, including assessing tax risk and potential tax authorities' reaction. Tax paid on acquisition and disposal costs to can be substantial, and care needs to be taken to ensure that the tax is recoverable.
- Managing federal and provincial tax auditors' demands for documents and information, negotiating with auditors regarding the audit process and privileged records; managing the audit process to maximize the chance of avoiding or reducing the financial impact of a reassessment.
- Negotiating and documenting settlements with the Canada Revenue Agency or Department of Justice and provincial taxation authorities.
- Completing voluntary disclosures to the federal and provincial revenue authorities to correct errors without being subject to penalties; and fairness submitting applications to the revenue authorities to reduce interest and penalties on assessments.
- Advising on the application of commodity tax on sales of business assets including whether tax is payable, the party required to report the tax, and whether certain elections are available to reduce the amount of tax payable.
- Conducting commodity tax reviews for businesses, government bodies and not-for-profit organizations. The risk assessment includes evaluating the risk that tax has been over- or under-paid, as well as evaluating control systems, documentation, books, records, and tax return preparation manuals.
- Developing and implementing creative tax-planning ideas to minimize the commodity taxes payable. The group excels in developing ways transactions can be structured to reduce or eliminate the tax a business pays.
- Setting up systems for self-assessing PST on inter-provincial acquisitions. Many businesses are required to self-report PST where equipment, building materials, and capital assets are moved between provinces. These rules are very complex and require complex reporting systems to ensure that tax is properly reported.
- Assisting non-resident clients looking to do business in Canada with their Canadian commodity tax requirements. Non-residents may be required to pay commodity taxes that are non-recoverable and make them non-competitive with Canadian businesses.
- Assisting financial institutions, pension plans and income trusts with special reporting requirements for commodity tax purposes, including complex rules as to when tax is collectable by them, enhanced requirements with respect to claiming of tax refunds, and special requirements to self-report tax.

Insights & Events

- COVID-19: Top five tax questions for individuals and businesses answered
- Manitoba Drops RST rate to 7 Per Cent
- Car Dealership's Sale of Insurance Products Held to be GST/HST Exempt

- Senate Passes Historic Cannabis Legislation Putting End To 95 Year Prohibition
- Senate Passes Cannabis Act, But Legal Cannabis Not a Reality Yet
- Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class
- Federal Government Announces Greenhouse Gas Pollution Pricing Legislative and Regulatory Proposals
- Federal Proposals For Cannabis Tax Released For Public Consultation
- The proposed new GST/HST definition of an "investment limited partnership" and what it may mean for your business
- Saskatchewan PST Rate Increase
- Will a carbon levy make Alberta less competitive? The devil's in the details,
- The Resource: BLG Energy Law Blog April Digest
- Details of the Alberta Carbon Levy Announced
- Co-Author, "Joint Ventures: CRA Curbs GST/HST Reporting by Bare Trustees and Nominee Corporations," BLG Tax Law Bulletin, February 2015.

Beyond our Walls

Professional Involvement

- Member, Canadian Association of Petroleum Producers Commodity Tax Subcommittee

Bar Admission & Education

- CA, Institute of Chartered Accountants of Alberta, 2001
- BAdmin, Athabasca University, 1997

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As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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