Pamela L. Cross

Partner

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Tax
Business Tax
Private Client Planning
Private Clients
Pensions & Benefits
Private Company

Pamela is a tax partner who focuses her practice on taxation, estate and trust planning, tax dispute resolution and voluntary disclosures of unpaid taxes.

She regularly advises tax-exempt organizations (including charities, not-for-profit organizations and municipal corporations) on the tax implications of their transactions and activities.

She also provides tax advice on employee compensation matters and has a subspecialty in the taxation of pensions and tax exempt registered plans (RRSPs,/RRIFs TFSAs, RESPs and RDSPs).

Pamela has appeared before the Ontario Superior Court of Justice, providing expert testimony on tax matters.

Experience

- Advised large Canadian pension master trust with respect to equity investments in the United States and the European Union.
- Structured several unique stock based and employee compensation plans for Canadian and international clients.
- Negotiated a tax settlement with the **Canada Revenue Agency** with respect to offshore assets, including assets located in former Eastern European country repatriated in 1990.
- Regularly advises high net worth private clients with international interests or complex issues on appropriate estate, tax and trust planning, including drafting of wills, trusts and other ancillary documents.
- Represented a corporate trustee in connection with post-mortem estate and corporate planning for complex shareholder in several Canadian and foreign holdings.
- Negotiated favourable advance tax ruling in connection with establishment of provincially funded deferred compensation plan in the health sector.

Insights & Events

- Author, “Department of Finance Acknowledges Concerns Regarding Tax Changes Coming into Force in 2016,” BLG Publication, November 18, 2015
- Author, "Tax Case Law Update," CALU, October 25, 2013.
- Federal government introduces COVID-19 Economic Response Plan
- Federal Government Announces Delay in Changes to Employee Stock Option Regime
- Private Companies: The Next Generation
- New Developments Regarding the Application of Registered Plan Advantage Rules
- Upcoming Changes to the Taxation of Employee Stock Options
- Co-author, “Upcoming Changes to the Taxation of Employee Stock Options,” BLG Publication, June 27, 2019
- Federal Budget 2019 – No Real Surprises
- Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class
- Federal Government Partially Retreats from July 2017 Income Sprinkling Tax Proposals
- Impact of the Proposed Private Corporation Tax Changes
- Co-author, “Measures Announced to Stop Tax Planning Strategies Involving Private Corporations,” BLG Publication, July 19, 2017
- Welcome Clarification for Plan Administrators on Pension Investment Restrictions
- Author, “Pension Risk Management: Income and Commodity Tax,” BLG Publication, December 1, 2016
- Speaker, Toronto – Taxation of Testamentary Trusts and Related Issues, CTF – Ontario Tax Conference, October 22-23, 2016
- Taxation Of Testamentary Trusts And Related Issues CTF Ontario Tax Conference
- Estate Planning Case Study Senior Estates And Trusts Practitioners Forum
- Speaker, Estate Planning Case Study, Senior Estates & Trusts Practitioners' Forum, October 15-17, 2016
- Speaker, Update on Section 55(2), 2016 CIDEL Trust Conference, September 14-19, 2016
- Update On Section 55 2 201 CIDEL Trust Conference
- Practitioners Update - Insurance Trust And Estates Law And US Issues
- Speaker, Practitioners' Update – Insurance, Trust and Estates Law and US Issues, 2016 STEP National Conference, June 9, 2016

- Legal Update 2016 International Academy Of Estates And Trusts Law
- Speaker, Canada – Legal Update, 2016 International Academy of Estates and Trusts Law, Sydney, AU May 22-27, 2016

Beyond Our Walls

Professional Involvement

- Chair, STEP Canada, 2019-present
- Co-chair, STEP Canada Public Policy Committee, 2016-present
- Academician, The International Academy of Estate and Trust Law
- Associate Member, Conference for Advanced Life Underwriting (CALU)
- Member, Society of Trust and Estate Planners (STEP)
- Member, Registered Products Working Group, Investment Funds Institute of Canada (IFIC)
- Member, Tax Policy Committee, Canada's Venture Capital & Private Equity Association
- Member of the Law Society of Upper Canada, Canadian Bar Association, and Canadian Tax Foundation

Awards & Recognitions

- Recognized in the 2019 edition of Canadian Legal Lexpert® Directory (Charities/Not-For-Profit Law). Also recognized in the 2019 edition (and since 2013) (Estate & Personal Tax Planning) and 2018 edition (and since 2015) (Corporate Tax).
- Selected by peers for inclusion in the 2019 (and since 2014) edition of The Best Lawyers in Canada® (Tax Law, Trusts and Estates).
- Recognized as the 2018, 2016 and 2014 Ottawa Trusts and Estates Lawyer of the Year by The Best Lawyers in Canada®.
- Martindale-Hubbell® AV® Preeminent™ 4.8 out of 5 Peer Review Rated.
- Recipient of the Michael Cadesky Volunteer of the Year Award, 2014.
- Recipient of the Ottawa Business Journal's "Forty under 40" Award, 2006.

Education & Bar Admission

- Ontario, 1996

- In-Depth Tax Course, Canadian Institute of Chartered Accountants, 2001
- In-Depth Tax Course, Canadian Bar Association, 2000
- LLB (magna cum laude), University of Ottawa, 1994
- B.Sc. in Physiotherapy, Queen's University, 1989

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