

# Pamela L. Cross

## Partner and National Co-Leader, Tax Group

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Tax
Business Tax
Private Client Planning
Private Client
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 individuals and family enterprises on estate planning, including complex situations involving multi-jurisdictional assets or beneficiaries, philanthropy and gift planning. Pamela also advises both Canadian and international clients on taxation issues relating to establishing and operating business and investment structures in Canada.

She provides advice to businesses 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 advises tax-exempt organizations, including charities, not-for-profit organizations and municipal corporations, on the tax implications of their transactions and activities. She also represents clients in negotiations with the Canadian tax authorities.

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

## Insights & Events

- Author, "Ten tax takeaways from Canada's spring economic update 2026", BLG Article, April 2026
- Author, "Bill C-47: Mandatory tax disclosure requirements for taxpayers, promoters and advisors", BLG Article, August 2025
- Author, "Mr. Grenon's legendary RRSP and its implications for fund manufacturers", BLG Article, July 2025
- Author, "Mr. Grenon's legendary RRSP and its implications for Registered Plan Trustees", BLG Article, July 2025
- Author, "Government of Canada announces deferral in implementing increase to capital gains inclusion rate to Jan. 1, 2026", BLG Article, January 2025
- Author, "Tax filings in uncertain times: Reporting impact of prorogation on proposed two-thirds capital gains inclusion rate", BLG Article, January 2025
- Author, "Not "trusting" average Canadians: Exceptions added to new trust reporting rules", BLG Article, September 2024
- Author, "Employee ownership trusts: Business succession alternative for private businesses in Canada", BLG Article, July 2024
- Author, "Freeland to taxpayers: Talk to the hand", BLG Article, June 2024
- Author, "Capital gains planning: Pre-June 25 action items", BLG Article, May 2024
- Author, "Solicitor-client privilege: New tax reporting requirements in Canada emphasize costly dilemma", BLG Article, January 2024
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Presenter, "Validity of Pour-Over Trusts", STEP Asia Conference 2023, Hong Kong, November 2023
- Author, "Alternatives for purposeful stewardship and wealth planning in Canada," Trusts & Trustees, Volume 29, Issue 8, October 2023
- Presenter, "Canada Revenue Agency Roundtable," STEP Canada National Conference, June 2023
- Presenter, "The Use of Stewardship Vehicles for Private Wealth," The International Academy of Estates and Trust Law Annual Meeting, May 2023
- Presenter, "Tax Update," The Conference for Advanced Life Underwriting Conference and AGM, May 2023
- Presenter, "Tax Free First Home Savings Accounts," Investment Industry Association of Canada, May 2023
- Author, "Employee stock option taxation in Canada: A refresher for employers", BLG Article, November 2022
- Author, "CRA clarifies when gifts or awards given to employees are taxable", BLG Article, November 2022
- Presenter, "Mandatory Reporting Rules," The Conference for Advanced Life Underwriting, November 2022
- Author, "Canada's First Home Savings account", BLG Article, September 2022
- Author, "T3 Trust Reporting Rules – CRA update for 2021 filings", BLG Article, January 2022
- Presenter, Legal and Tax Update, IFIC Tax Symposium, June 2021
- Presenter, Policy and the Public Interest, STEP's impact and influence, June 2021

## Beyond Our Walls

### Professional Involvement

- Board Member, STEP (Global), 2024
- Council Member STEP (Global), 2022 – present

- Member, STEP (Global) Public Policy Committee, 2022 - present
- Chair, STEP Canada, 2019 - 2021
- Co-chair, STEP Canada Public Policy Committee, 2016 - 2019
- Academician, The International Academy of Estate and Trust Law
- Associate Member, Market Conduct Standards Committee, 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 of the Law Society of Upper Canada, Canadian Bar Association, and Canadian Tax Foundation

## Awards & Recognition

- Selected by peers for inclusion in the 2027 (and since 2010) edition of *The Best Lawyers in Canada* (Trusts and Estates) and since 2014 (Tax Law)
- Recognized in the 2026 edition (and since 2020) of *Chambers High Net Worth* (Private Wealth Law)
- Recognized in the 2026 edition (and in 2021, 2018, 2016 and 2014) as 'Lawyer of the Year' (Trusts and Estates) by *The Best Lawyers in Canada*
- Recognized in the 2026 (and since 2019) edition of *The Canadian Legal Lexpert Directory* (Charities/Not-For-Profit Law), the 2026 edition (and since 2013) (Estate & Personal Tax Planning), and the 2026 (and since 2015) (Corporate Tax)
- Recognized in the 2026 edition of *Lexpert Special Edition: Finance*
- Recognized in the 2026 edition of *Lexology Index: Canada* (Private Client) and as a Global Leader / National Leader - Private Client in the 2026 edition (and since 2022) of *Lexology Index: Private Client & Offshore Services* (previously *Who's Who Legal*)
- Recognized in the 2023 edition of *Lexpert Special Edition: Finance and M&A*
- Recipient of the STEP Founder Award, 2019
- 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

## BLG | Canada’s Law Firm

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 800 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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