



## Braek Urquhart

### Senior Associate

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Braek's practice focuses on Goods and Services Tax/Harmonized Sales Tax, provincial sales taxes and land transfer tax. He also has experience with other commodity taxes, including insurance, alcohol, tobacco and cannabis taxes.

He represents clients who are:

- resolving disputes with tax authorities
- dealing with complex compliance issues
- considering the commodity tax implications of their Canadian activities
- seeking to plan their activities in a tax-efficient manner

## Experience

- Representing clients in tax disputes with the CRA and provincial tax authorities.
- Advising commercial businesses, public sector bodies and financial services providers regarding GST/HST compliance issues.
- Advising international clients on their tax compliance obligations with respect to their Canadian activities, including sales to Canadian companies, using Canadian subcontractors and locating part of their business in Canada.
- Advising on reorganizations and intercompany transactions.

## Insights & Events

- Canada introduces new GST/HST regime for non-resident businesses
- Speaker, “Income and Commodity Tax Measures from the Recent Federal Budget,” Tax Executive Institute – Calgary Branch, March 20, 2021.
- Noteworthy 2020 GST/HST developments for corporate commercial operators
- Noteworthy 2020 GST/HST developments for the Financial Services Industry
- Fall Economic Statement 2020 — Key Tax Announcements
- Reconsidering consideration – TCC concludes funding attracts HST in *CanLII v The Queen*
- FCA confirms CRA super priority over secured creditors on a GST/HST debtors’ property
- GST/HST remittance deferral: Interest-free “loans” may trigger personal liability
- TCC decision: Merchant services provider exempt from GST/HST
- Important Cross-Border GST/HST Developments from 2019
- Important Financial Services GST/HST Developments from 2019
- Noteworthy GST/HST Decisions in Real Estate from 2019
- SLFI Group — Federal Court of Appeal confirms that funds may unbundle and outsource fund managers’ exempt financial services
- Register Before it's Too Late: New QST Registration Requirements for Non-Residents of Québec
- Manitoba Drops RST rate to 7 Per Cent
- Québec’s New QST Registration Rules Target Non-Resident Online Vendors and Service Providers
- Important GST/HST Developments in Real Estate Transactions from 2018
- Important GST/HST Developments from 2018
- Car Dealership’s Sale of Insurance Products Held to be GST/HST Exempt
- Supreme Court of Canada *Callidus* Decision Provides Certainty to CRA Deemed Trust Rules
- Presenter and co-author, “There is a New Dealer in Town – An Introduction to the Canadian Cannabis Indirect Tax and Excise Duty Framework,” CPA Canada Commodity Tax Symposium, October 15, 2018
- Senate Passes Historic Cannabis Legislation Putting End To 95 Year Prohibition
- Senate Passes Cannabis Act, But Legal Cannabis Not a Reality Yet
- New Land Transfer Tax Regulations Enable Quarterly Reporting Periods for Certain Trust and Partnership Unit Trades
- Supreme Court of Canada to Rule on CRA Superpriorities

## Beyond our Walls

### Professional Involvement

- Member, Law Society of Upper Canada
- Member, County of Carleton Law Association
- Member, Canadian Tax Foundation

### Community Involvement

- Mentor, University of Ottawa Law Students First Generation Network
- Member, BLG Constantine Committee

## Bar Admission & Education

- Ontario, 2016
- Specialized GST/HST Cross Border Transactions Course, CPA Canada, 2020
- Specialized GST/HST Financial Services Course, CPA Canada, 2018
- Specialized GST/HST Public Sector Bodies Course, CPA Canada, 2018
- In-depth GST/HST Course, CPA Canada, 2017
- JD (cum laude), University of Ottawa, 2015
- BA (Hons.), Trent University, 2007

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