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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

- Acted for Canadian Premier Life Insurance Company in its acquisition of Gerber Life Insurance Company's Canadian insurance business from U.S.-based Western & Southern Financial Group.
- 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

- Author, "Canada's new Luxury Tax: Why certain luxury items now cost more", BLG Article, September 2022
- Author, "Underused Housing Tax: New filing and tax considerations for many Canadian real estate owners", BLG Article, March 2022
- Author, "Taxing the internet: An overview of Canada's approach to taxing the digital economy", BLG Article, June 2021
- Author, "Canada introduces new GST/HST regime for non-resident businesses", BLG Article, April 2021
- Speaker, "Income and Commodity Tax Measures from the Recent Federal Budget," Tax Executive Institute – Calgary Branch, March 20, 2021.
- Author, "Noteworthy 2020 GST/HST developments for corporate commercial operators", BLG Article, January 2021
- Author, "Noteworthy 2020 GST/HST developments for the Financial Services Industry", BLG Article, January 2021
- Author, "Fall Economic Statement 2020 — Key Tax Announcements", BLG Article, December 2020
- Author, "Reconsidering consideration – TCC concludes funding attracts HST in *CanLII v The Queen*", BLG Article, August 2020
- Author, "FCA confirms CRA super priority over secured creditors on a GST/HST debtors' property", BLG Article, May 2020
- Author, "GST/HST remittance deferral: Interest-free "loans" may trigger personal liability", BLG Article, May 2020
- Author, "TCC decision: Merchant services provider exempt from GST/HST", BLG Article, April 2020
- Author, "Important Cross-Border GST/HST Developments from 2019", BLG Article, January 2020
- Author, "Important Financial Services GST/HST Developments from 2019", BLG Article, January 2020
- Author, "Noteworthy GST/HST Decisions in Real Estate from 2019", BLG Article, January 2020
- Author, "SLFI Group — Federal Court of Appeal confirms that funds may unbundle and outsource fund managers' exempt financial services", BLG Article, September 2019
- Author, "Register Before it's Too Late: New QST Registration Requirements for Non-Residents of Québec", BLG Article, August 2019
- Author, "Manitoba Drops RST rate to 7 Per Cent", BLG Article, April 2019
- Author, "Québec's New QST Registration Rules Target Non-Resident Online Vendors and Service Providers", BLG Article, February 2019
- Author, "Important GST/HST Developments in Real Estate Transactions from 2018 ", BLG Article, December 2018
- Author, "Important GST/HST Developments from 2018", BLG Article, December 2018
- Author, "Car Dealership's Sale of Insurance Products Held to be GST/HST Exempt", BLG Article, November 2018
- Author, "Supreme Court of Canada Callidus Decision Provides Certainty to CRA Deemed Trust Rules", BLG Article, November 2018
- 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
- Author, "Senate Passes Historic Cannabis Legislation Putting End To 95 Year Prohibition", BLG Article, June 2018

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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