



## Greg Rafter

### Associate

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Greg's practice focuses on tax and corporate law, with an emphasis on business structuring, private client tax planning, and resolving tax disputes such as the GAAR, tax avoidance, and assisting with complex tax audits.

Greg summered and articulated at BLG before joining the firm as an associate.

## Experience

- ***Agence du revenu du Québec v. Kone inc.***, 2024 QCCA 678 – Successfully acted as lead trial counsel for Kone Inc. before the Court of Appeal of Québec, who dismissed the appeal by the Agence du revenu du Québec (ARQ). The central issues on appeal involved a cross-border REPO and whether it should be viewed as a sham designed to disguise a loan and, if not, whether GAAR should apply. The Court of Appeal of Québec confirmed the trial decision vacating seven years of tax assessments issued by ARQ to Kone for the 1999-2006 tax years under *Québec's Taxation Act*. The successful appeal resulted in a dismissal of tax assessments totalling interest income of over \$41 million and dismissing ARQ's denial of non-capital losses of over \$17 million. Kone will be entitled to a refund of taxes, interest of approximately \$2.5 million, and costs.
- ***R v Yang***, 2020 CarswellAlta 2621 (ABQB), represented individual target and related closely-held corporations in multiple court appearances as related to 15 simultaneous search warrants executed cross-country in the first publicized "Panama Papers" tax evasion investigation in Canada.

## Insights & Events

- Author, "GAAR and sham are no match: Québec Court of Appeal greenlights repo transaction", BLG Article, July 2024
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Author, "Harmful tax rule changes affecting Canadian-owned foreign real estate businesses", BLG Article, September 2023
- Author, "New federal requirements for a corporate beneficial ownership registry on the horizon", BLG Article, August 2023
- Co-Author, "FAPI Changes for Canadian-Owned Real Estate Developers", IFA Canada International Tax Highlights Volume 2, August 2023
- Author, "Texas hold 'em or taxes hold 'em? Taxes and gambling in Canada", BLG Article, July 2023
- Author, "The Federal Budget 2023: Canada's first response to the U.S. Inflation Reduction Act", BLG Article, March 2023
- Author, "Alberta Budget 2023: Surplus, spending and a Spring election", BLG Article, March 2023
- Author, "Hickory, dickory, dock, payment verification deadlines are running out the clock: COVID-19 benefits in Canada", BLG Article, February 2023
- Autonomous vehicle laws in Canada: Provincial & territorial regulatory review, BLG Perspective, January 2023
- Author, "Canada's 2030 Emissions Reduction Plan and the expansion of tax credits for green technology", BLG Article, December 2022
- Author, "The COVID-19 pandemic and the right to a trial within a reasonable time", BLG Article, October 2022
- Autonomous vehicles: cross jurisdictional regulatory perspectives update, BLG Perspective, October 2022
- Author, "Canada's First Home Savings account", BLG Article, September 2022
- Autonomous vehicle laws in Canada: Provincial & territorial regulatory landscape, BLG Perspective, December 2021
- Author, "Supreme Court of Canada dismisses General Anti-Avoidance Rule in Tax Treaty Decision", BLG Article, December 2021
- Autonomous vehicles: Canada's readiness for the future, BLG Perspective, December 2021
- Author, "Agriculture 4.0: Preparing for the future of Agribusiness", BLG Article, November 2021
- Author, "Alberta Legislature introduces Bill 73 - Infrastructure Accountability Act", BLG Article, November 2021
- Author, "The Pandora Papers and tax investigations in Canada", BLG Article, October 2021

## Beyond Our Walls

### Professional Involvement

- Member, Law Society of Alberta

### Community Involvement

- Volunteer, BLG Reads to Kids

## Bar Admission & Education

- Alberta, 2022
- JD, University of Alberta, 2021
- BSc, University of Calgary, 2012

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