



## Beverly Gilbert

### National Leader, Commodity Tax

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[Commodity Tax](#)  
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Beverly practices exclusively in **commodity tax** with over 20 years' experience working with businesses to help them collect and remit Canadian commodity taxes.

Beverly's areas of expertise includes:

- the Federal Goods and Services Tax (GST)
- Harmonized Sales Tax (HST)
- excise tax and duties
- provincial sales taxes
- motive fuel taxes
- insurance premium taxes
- tobacco taxes
- environmental levies

She also handles tax disputes with **revenue authorities** for clients. This includes:

- dealing with auditors to prevent an assessment from being issued
- filing a Notice of Objection where an assessment is issued
- dealing with collection actions taken by revenue authorities
- assisting with tax litigation

Beverly has many clients in the **oil and gas sector** and assists non-resident clients looking to do business in Canada. Her combined experience and expertise ensures that BLG's Commodity Tax Group provides clients with the highest level of service.

Prior to joining BLG, Beverly was employed by Revenue Canada for eight years as a technical interpretation officer and senior auditor, where she developed expertise in the healthcare and not-for-profit sector.

Beverly was leader of a major accounting firm's commodity tax group in Calgary.

## Experience

- Represented Kelt Exploration Ltd. in its \$510 million disposition of oil and gas assets in its Inga/Fireweed/Stoddart Division (the "Inga Assets"), located in British Columbia, to ConocoPhillips and assumption by the Purchaser of certain specific financial obligations related to the Inga Assets in the amount of approximately \$41.0 million.
- 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.
- Advised IFS in its acquisition of Clevest Solutions Inc., a provider of mobile workforce management and advanced network deployment solutions in the utilities vertical.
- Advising on the structuring of corporate/commercial transactions when a transaction is first proposed, including assessing tax risk and potential tax authorities' reaction. Tax paid on acquisition and disposal costs to can be substantial, and care needs to be taken to ensure that the tax is recoverable.
- Managing federal and provincial tax auditors' demands for documents and information, negotiating with auditors regarding the audit process and privileged records; managing the audit process to maximize the chance of avoiding or reducing the financial impact of a reassessment.
- Negotiating and documenting settlements with the Canada Revenue Agency or Department of Justice and provincial taxation authorities.
- Completing voluntary disclosures to the federal and provincial revenue authorities to correct errors without being subject to penalties; and fairness submitting applications to the revenue authorities to reduce interest and penalties on assessments.
- Advising on the application of commodity tax on sales of business assets including whether tax is payable, the party required to report the tax, and whether certain elections are available to reduce the amount of tax payable.
- Conducting commodity tax reviews for businesses, government bodies and not-for-profit organizations. The risk assessment includes evaluating the risk that tax has been over- or under-paid, as well as evaluating control systems, documentation, books, records, and tax return preparation manuals.
- Developing and implementing creative tax-planning ideas to minimize the commodity taxes payable. The group excels in developing ways transactions can be structured to reduce or eliminate the tax a business pays.
- Setting up systems for self-assessing PST on inter-provincial acquisitions. Many businesses are required to self-report PST where equipment, building materials, and capital assets are moved between provinces. These rules are very complex and require complex reporting systems to ensure that tax is properly reported.
- Assisting non-resident clients looking to do business in Canada with their Canadian commodity tax requirements. Non-residents may be required to pay commodity taxes that are non-recoverable and make them non-competitive with Canadian businesses.
- Assisting financial institutions, pension plans and income trusts with special reporting requirements for commodity tax purposes, including complex rules as to when tax is collectable by them, enhanced requirements with respect to claiming of tax refunds, and special requirements to self-report tax.

## Insights & Events

- Author, "Canada's enhanced GST Rental Rebate for new rental construction projects", BLG Article, September 2023
- Author, "Hootsuite Inc. v British Columbia: cloud computing services not subject to B.C. PST", BLG Article, April 2023
- Author, "Federal Budget 2022 – Shifting focus: Transitioning out of a COVID economy", BLG Article, April 2022
- Author, "Emissions Reduction Alberta releases new Energy Savings for Business Program", BLG Article, February 2021
- Author, "Fall Economic Statement 2020 — Key Tax Announcements", BLG Article, December 2020
- Author, "COVID-19: Top five tax questions for individuals and businesses answered", BLG Article, March 2020
- Author, "Manitoba Drops RST rate to 7 Per Cent", BLG Article, April 2019
- Author, "Car Dealership's Sale of Insurance Products Held to be GST/HST Exempt", BLG Article, November 2018
- Author, "Senate Passes Historic Cannabis Legislation Putting End To 95 Year Prohibition", BLG Article, June 2018
- Author, "Senate Passes Cannabis Act, But Legal Cannabis Not a Reality Yet", BLG Article, June 2018
- Author, "Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class", BLG Article, February 2018
- Author, "Federal Government Announces Greenhouse Gas Pollution Pricing Legislative and Regulatory Proposals", BLG Article, January 2018
- Author, "Federal Proposals For Cannabis Tax Released For Public Consultation", BLG Article, November 2017
- Author, "The proposed new GST/HST definition of an "investment limited partnership" and what it may mean for your business", BLG Article, September 2017
- Author, "Saskatchewan PST Rate Increase", BLG Article, March 2017
- Will a carbon levy make Alberta less competitive? The devil's in the details,
- Author, "The Resource: BLG Energy Law Blog April Digest", BLG Article, May 2016
- Author, "Details of the Alberta Carbon Levy Announced", BLG Article, April 2016
- Co-Author, "Joint Ventures: CRA Curbs GST/HST Reporting by Bare Trustees and Nominee Corporations," BLG Tax Law Bulletin, February 2015.

## Beyond our Walls

### Professional Involvement

- Member, Canadian Association of Petroleum Producers Commodity Tax Subcommittee

## Bar Admission & Education

- CA, Institute of Chartered Accountants of Alberta, 2001
- BAdmin, Athabasca University, 1997

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