Bobby B. Solhi

Partner

T 416.367.6467
F 416.367.6749
Toronto
BSolhi@blg.com
LinkedIn

Commodity Tax
Tax Disputes & Litigation
Business Tax
Tax
Real Estate Project Development
Mergers & Acquisitions
Private Company
Financial Services
Real Estate Investments

Bobby Solhi is a Canadian tax lawyer. Bobby has a national indirect/commodity tax practice where he provides expertise focused on goods and services tax and harmonized sales tax (GST/HST), provincial sales taxes, excise tax and customs duty, carbon charge, tobacco taxes, and various industry-specific taxes. He has significant experience advising organizations in all sectors including real property, technology, energy, retail, logistics, travel, and financial institutions. He also maintains a private client practice which includes company formation, tax-driven reorganizations and tax-efficient planning for owners

In addition to his tax advisory practice, Bobby is an experienced tax litigator representing clients before the Canadian tax authorities and the Courts.

Prior to private practice, Bobby was a Legislation Design Specialist at the Ontario Ministry of Finance where he helped shape tax policy and law including the introduction of the Harmonized Sales Tax.

Bobby is a frequent presenter on tax law matters before accounting, financial, and industry organizations. He is a featured Canadian tax law expert for LexisNexis' Legal Practice Advisor where he has published tax modules for lawyers involved in corporate and commercial transactions.

Experience

- Lead counsel to a post-secondary institution on a tax appeal with respect to the application of GST/QST on payments receive from its U.S. parent company.
- Lead counsel to a leading re-fueling supplier on a tax appeal with respect to the *Ontario Fuel Tax Act*.
- Advising a multinational consumer electronics retailer on the application of GST/HST/PST to its online marketplace and platform operations as well as negotiating with tax authorities across Canada on the application of the tax rules and transitional relief.
- Advising a global travel retailer on the Canadian tax implications to its e-commerce platform operations including implementing changes to consumer terms of use, commercial agreements, and cross-border supplies.
- Acted as a tax advisor to Loblaws on its $875 million acquisition of the Lifemark Health Group to expands Shoppers Drug Marts healthcare services.
- Represented 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 purchaser on the tax aspects of a successful acquisition of a Canadian bank.
- Acted as tax advisor to Mohegan Gaming and Entertainment on their acquisition of Fallsview Casino and Niagara Falls Entertainment Centre.
- Advised purchaser on the tax aspects of a significant acquisition of agricultural businesses in western Canada.
- Advised on transaction tax related to a successful sale of an educational institution in Canada to private equity investors.
- Advised on application of Carbon Tax to Major Clients in the Energy sector
- Advised on tax aspects of renewal energy projects.
- Advised on tax aspects of a multi-billion-dollar class action settlement.
- Advised on tax structuring of several multi-unit real property developments.
- Advised on tax residency for many foreign clients with Canadian business activities.
- Advised multi-national chemical supplier on tax implications of interprovincial sales.
- Advised multi-national technology firms on tax implications of cross-border technology service/SAS arrangement.
- Acted for foreign technology companies with tax aspects of inbound transactions.
- Acted for automotive suppliers on tax implications of exports and outbound transactions.
- Acted for wholesalers of tobacco products in significant tax dispute.
- Represented various individual and corporate clients in tax disputes at the Tax Court and Federal Court level.

Select Cases

- *1351231 Ontario Inc. v. The King* (2020-2170(GST)G)
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King (Consent to Judgment Order) (2021-948(GST)G)*
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King (Motion for Particulars Order) (2021-948(GST)G)*
- *4Refuel GP Corporation, General Partner of 4Refuel Canada LP v. The Minister of Finance* (Ontario Superior Court of Justice – CV-21-00655460-0000)
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King* (2021-948(GST)G)
- *Alec Bradley Cigar Manufacturers of Canada Inc. v. The Minister of Finance (Ontario Superior Court of Justice* – CV-21-00656871*)*
- *Ontario Electrical Construction Company Limited v. Her Majesty the Queen* (2019-3772(GST)G)

- *Rybakova, et al. v. Her Majesty The Queen (2019-3772(GST)G)*
- *Garipov, et al. v. Her Majesty the Queen* (2015-2106 (GST)I, 2015-2110(GST)I)
- *Rybakov, et al v. Her Majesty the Queen* (2019 TCC 284)
- *Rybakov, et al. v. Her Majesty the Queen* (2019 TCC 209)
- *Lohas Farm Inc. v. Her Majesty the Queen* (2019 TCC 197)
- *2253787 Ontario Inc. v Her Majesty The Queen* (2014 TCC 121)
- *2266504 Ontario Inc. v Her Majesty The Queen*
- *Faisal Javaid v. Her Majesty The Queen* (2015 TCC 94)
- *Ranjbar v. Canada* (2016 FCA 116)
- *Kniazev v. Her Majesty The Queen* (2017-456 (GST)I)
- *Kniazev v. Her Majesty The Queen* (2017-457 (GST)I)

Insights & Events

- Author, "Northbridge v the King: FCA clarifies ITC availability on zero-rated supply of insurance", BLG Article, November 2023
- Author, "Ontario enhanced HST rental rebate for new rental Construction projects", BLG Article, November 2023
- 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, "Canada introduces new GST/HST regime for non-resident businesses", BLG Article, April 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, "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, "Husky Oil – Tax Court Reaffirms Basic Rules of a Pleading", BLG Article, August 2019
- Author, "Non-residents of Canada not required to disclose books and records to the CRA", BLG Article, May 2019
- Author, "GST/HST on Exports From Canada — Ships, Carriers, and Place of Delivery", BLG Article, March 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, "Holiday Parties in the Cannabis Age", BLG Article, December 2018
- Author, "Car Dealership's Sale of Insurance Products Held to be GST/HST Exempt", BLG Article, November 2018
- Author, "Significant Changes To GST/HST Holding Company Rules", BLG Article, August 2018

Beyond Our Walls

Professional Involvement

- Member, Ontario Bar Association
- Member, Canadian Tax Foundation
- Panelist, Donald G.H. Bowman National Tax Moot

Community Involvement

- Participant, several charities for children

Awards & Recognitions

- Thomson Reuters "Stand-out Lawyer" for 2024
- Recognized in the 2023 edition of *The Legal 500* (Tax Law).
- Certificate of Achievement, Chartered Professional Accountants (CPA) Canada
- Honourable Paul I.B. and Mrs. Tevis Staniszewski Award
- Millennium Excellence Scholarship

Bar Admission & Education

- Ontario, 2009

- LLB, Osgoode Hall Law School, 2008
- Specialized GST/HST Financial Services Course, CPA Canada
- In-Depth Tax Course Parts I, II, and III, CPA Canada
- In-Depth HST/GST Course, CICA
- JD, Osgoode Hall Law School, 2008

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 725 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.

blg.com

© 2024 Borden Ladner Gervais LLP. Borden Ladner Gervais LLP is an Ontario Limited Liability Partnership.