



Christopher Ross
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Chris Ross practises Canadian tax law, with a focus on personal and corporate income tax planning, mergers and acquisitions, financing transactions, corporate reorganizations, and foreign investment into Canada.

Chris also advises on tax issues associated with residential real estate in BC, including BC property transfer tax (primarily foreign buyers tax), BC speculation and vacancy tax, and Vancouver empty homes tax.

Although his practice focuses on the tax planning side, Chris also has experience in dealing with tax disputes with the Canada Revenue Agency and the BC Ministry of Finance.

LANGUAGES SPOKEN

- English

CREDENTIALS

Admissions

- British Columbia, 2017

Recognitions

- Competitor in the Donald G.H. Bowman National Tax Moot; recipient of course prize for Taxation of Corporations and Shareholders

Education

- In-Depth Tax Course (Year 1), CPA Canada
- J.D., University of British Columbia, 2016
- B.A., University of British Columbia, 2012

RELATED SERVICES

- Tax
- Corporate
- Corporate Structuring
- Mergers and Acquisitions
- International Tax Counsel
- Charities and Not-for-Profit
- Wills, Estates and Trusts

LANGUAGES SPOKEN

English

Memberships

- Canadian Contributing Editor, Tax Managers' International Forum (Bloomberg)
- Member, International Fiscal Association, Canada Branch
- Member, Canadian Tax Foundation Young Practitioners Group – Vancouver Steering Committee
- Member, IFA YIN Tax Study Group
- Member, Bennett Jones Tax Study Group
- Member, Canadian Tax Foundation
- Member, Canadian Bar Association
- Member, Law Society of British Columbia

Community Involvement

- Director, L'Ecole Bilingue Kindercare Society

INSIGHTS

Publications

COVID-19 British Columbia Benefit Access Tool

11 SEP 2020

Canadian Employment Law Updates - COVID-19

The B.C. Government has been announcing a series of measures to aid businesses and workers during this unprecedented time.

COVID-19 Federal Benefit Access Tool (Canada)

11 SEP 2020

Canadian Employment Law Updates - COVID-19

The Federal Government has been announcing a series of measures to aid businesses and workers during this unprecedented time. We have prepared a document with key details about federal benefits announced to date which is intended to be a tool primarily for employees.

New CEWS rules are complicated and CRA's updated online calculator can help

31 AUG 2020

Canadian Employment Law Updates - COVID-19

On August 11, 2020, the CRA launched an updated Canada Emergency Wage Subsidy online calculator.

Doing business in Canada - Tax considerations for non-resident corporations

18 AUG 2020

This guide summarizes the key Canadian income tax, goods and services tax / harmonized sales tax, and provincial sales tax considerations for non-resident corporations considering doing business in Canada.

Canada proposes sweeping changes to Canada Emergency Wage Subsidy

30 JUL 2020

Canadian Employment Law Updates - COVID-19

On July 17, 2020, the Canadian federal government proposed sweeping changes to the Canada Emergency Wage Subsidy (“CEWS”) extend the CEWS from August 29, 2020 to December 19, 2020; make the CEWS available to every eligible employer with any revenue drop (versus the current 30% threshold) and tie the subsidy amount to the revenue drop amount; and address various technical issues raised by stakeholders during the consultation period.

Canada Emergency Wage Subsidy extended to August 29, 2020

19 MAY 2020

Canadian Employment Law Updates - COVID-19

On May 15, 2020, the Government of Canada extended the Canada Emergency Wage Subsidy (“CEWS”) by an additional 12 weeks from June 6 to August 29, 2020, extended eligibility for the CEWS to additional groups, and proposed certain technical changes to the CEWS.

Working from home - deductibility of home office expenses

1 MAY 2020

In addition to being able to wear sweatpants all day, working from home (“WFH”) may provide a tax benefit for employees - the ability to deduct home office expenses. While some home office expenses are deductible, strict rules govern their deductibility. This article discusses these rules for (non-sales-commission) employees WFH in Canada because of COVID-19.

Canada Emergency Wage Subsidy receives Royal Assent

13 APR 2020

Canadian Employment Law Updates - COVID-19

On April 11, 2020, the Canada Emergency Wage Subsidy (“CEWS”) was approved by the Canadian Parliament and Senate, making a 75% wage subsidy available for eligible employers for up to 12 weeks, retroactive to March 15, 2020.

Macdonald — SCC establishes effects-based test for hedging

9 APR 2020

The Supreme Court of Canada (“SCC”) decision in *MacDonald v. The Queen*, 2020 SCC 6, released on March 13, 2020, establishes an effects-based test for determining whether a derivative contract is a hedge for tax purposes and clarifies that “ownership risk, like “transactional risk”, can be hedged.

Federal Government announces important changes to the Emergency Wage Subsidy (Canada)

9 APR 2020

Canadian Employment Law Updates - COVID-19

On April 8, 2020, the Federal Government of Canada announced important changes to the 75% Canada Emergency Wage Subsidy.

B.C.'s COVID-19 Action Plan - Financial Support Measures as of March 26, 2020 (Canada)

30 MAR 2020

This article provides an update on the key financial support measures for businesses and individuals announced as of March 26, 2020 by the B.C. government as part of its COVID-19 Action Plan.

CRA announces additional tax relief measures due to COVID-19 (Canada)

27 MAR 2020

On March 26, 2020, in addition to previously announced tax relief measures, the CRA announced additional measures to support Canadian individuals and businesses in light of the COVID-19 outbreak.

Canada's COVID-19 Economic Response Plan

26 MAR 2020

This article provides an update on the Canadian federal government measures announced to date to support Canadian businesses and individuals facing hardship as a result of the COVID-19 outbreak.

Alta Energy — FCA confirms treaty shopping not abusive

24 MAR 2020

On February 12, 2020, the Federal Court of Appeal released its decision in *The Queen v. Alta Energy Luxembourg S.A.R.L.*, 2020 FCA 43, which confirms “treaty shopping” arrangements are not inherently abusive for Canadian tax purposes and is a victory for non-residents relying on the “business property exception” in many Canadian tax treaties in structuring Canadian real estate or resource investments.

Canada announces tax flexibility measures due to COVID-19 (Canada)

18 MAR 2020

On March 18, 2020, Canadian Prime Minister Justin Trudeau announced certain tax flexibility measures as part of Canada's COVID-19 Economic Response Plan to support Canadians and businesses during this challenging period.

Employee stock options — proposed changes to Canada's preferential tax treatment

2 JUL 2019

Canadian Federal Finance Minister Bill Morneau has released draft legislation that will impact on the preferential tax treatment of employee stock options. The Government initially announced its intention to introduce these measures in the Federal Budget.

Important deadlines for new BC Employer Health Tax

3 MAY 2019

Canada in Focus

Important deadlines are approaching for the new BC employer health tax.

Key tax initiatives from the 2019 Canadian Federal Budget

4 APR 2019

The 2019 Canadian Federal Budget confirmed the government's intention of implementing new annual trust reporting requirements, a measure originally announced in the 2018 budget. The new rules raise potential uncertainty surrounding the issue of factual control of trusts.

Significant uncertainty looms over Budget 2019 proposal to extend foreign affiliate dumping rules

4 APR 2019

The 2019 Federal Budget proposes to extend the "foreign affiliate dumping" rules in the Income Tax Act (Canada) to non-resident individuals and trusts, in a move that would expand the scope of the FAD rules and create significant uncertainty.

Canadian Government's *Fall Economic Statement 2018* proposes new tax incentives to accelerate business investment in Canada

22 NOV 2018

Canada's federal Finance Minister Bill Morneau delivered the *Fall Economic Statement 2018* on November 21, 2018. In order to "enhance business confidence in Canada" in light of US tax reform, the *Fall Economic Statement 2018* proposes three new tax incentives to accelerate business investment in Canada.

- Co-author, "Impact of Canada's Ratification of the MLI," *International Forum: Bloomberg Tax & Accounting*, November 21, 2019
- Co-author, "Navigating BC Tax Disputes," Canadian Tax Foundation, September 2019
- Author, "Canada: Governmental Incentive Programs in a Post-BEPS and Limited State Aid World," *Tax Management International Forum, Comparative Tax Law for the International Practitioner*, August 2019
- Co-author, "Canada: Tax Reporting Units," *Tax Management International Forum, Comparative Tax Law for the International Practitioner*, March 2019

Events

- Co-speaker, "Navigating BC Tax Disputes," British Columbia Tax Conference & Webcast, Canadian Tax Foundation, September 16-17, 2019
- Co-speaker, "The ABCs of Bitcoin, Blockchain and Cryptocurrency," The Canadian Bar Association, May 1, 2019