Tuesday, September 29, 2020

2:00 – 2:10 p.m. (ET)  Welcome & Opening Remarks
Douglas Lindholm, COST, Washington, DC
Arthur Parham, COST Chair, Entergy Services, The Woodlands, TX
Charles Drury, COST, Washington, DC

2:10 – 4:10 p.m. (ET)  Overview of Canadian Tax Systems and Canadian/U.S. Tax Convention
Take advantage of this opportunity to gain – or refresh – a basic understanding of the Canadian Tax System. This session will provide an overview of the tax systems across Canada, including Canada’s GST/HST, provincial sales and use taxes (PST), fuel & excise taxes, insurance premium taxes, property tax, income and withholding tax systems. The goal of this session is to provide attendees with a complete “lay-of-the-land” north of the border with the basics of each system, its structure and operation. The US-Canada Income Tax Convention and relevant protocols commonly utilized by cross-border tax professionals in managing and resolving potential double taxation issues will also be covered in this session. These can arise from cross-border royalties, fees, rents, dividends, fees, interest and gross receipts. Withholding issues will also be covered along with how to settle cross-border transactions in a timely manner. Treaty shopping, limitation of benefits (LOB), and an open dialogue on which US states have taken positions that acknowledge or recognize treaty provisions will also be discussed.

Speakers:
Jonathan Ip, EY Law*, Calgary, Alberta
Alex Pankratz, Baker & McKenzie*, Toronto, Ontario
Sandra Smith, Ryan*, Mississauga, Ontario
Christina Zurowski, Grant Thornton*, Mississauga, Ontario

4:10 – 5:15 p.m. (ET)  Basics on Complying with Canada’s Income Tax and Ways to Minimize Your Exposure
This session will cover the basic income tax issues that any company active in Canada needs to be aware of. Among the topics discussed will be: taxable entities; Forms – T1, T2, T3, T4, T106, T191 and NR4 (and others); Cash vs. Accrual Accounting; Deadlines and Payments: Due Dates and Methods of Payments; Calculation of Canadian Taxable Income – Book to Tax (M1’s), Capital Cost Allowances (Credits; Cross Border Payments); and other items. This session will cover opportunities to minimize a U.S. business’s tax exposure when it starts doing business in Canada (US Company with Canadian Branches vs. Canadian disregarded entities that flow into a US Consolidated group vs Canadian Companies with Canadian Branches, etc.), as well as those arising in M&A situations. Other opportunities that will be covered include some double deductions and the Canadian Scientific R&D Credits. Also, the opportunities/ pitfalls with intercompany debt will be addressed.

Speaker:
David Douglas, Ryan*, Mississauga, Ontario
Clyde Seymour, Ryan*, Mississauga, Ontario

Wednesday, September 30, 2020

2:00 – 2:05 p.m. (ET)  Welcome & Opening Remarks
Douglas Lindholm, COST, Washington, DC
Charles Drury, COST, Washington, DC

2:05 – 3:30 p.m. (ET)  Canada’s GST/HST – The “Lingo” and Registration Requirements
Canada’s GST/HST is a value-added tax. This session will describe how a VAT system operates, provide a brief history of Canada’s GST/HST, and will provide a fundamental understanding of key concepts. If you are new to dealing with Canada’s GST/HST – this session is a must. This session will answer that burning question, does my business need to register for GST/HST? What it means to “carry on business in Canada”, to be “resident” in Canada, or to have a “permanent establishment” in Canada will be explained. The session will also discuss how to avoid registration requirements along with the special registration requirements for publishers, ticket sellers, and others. The differences in GST/HST and Canada’s income tax will also be noted. If your business is a non-resident and is not registered for GST/HST purposes, you may be able to avoid GST/HST. This session will focus on how to avoid being required to pay GST/HST to your suppliers through use of the place of supply rules and zero-rating rules, or to Canada Customs if you are importing goods into Canada. If you do end up incurring GST/HST, this session will also discuss recovering the GST/HST through rebates or mechanisms that permit you to flow the GST/HST through to your customer.

Speakers:
Mélanie Camiré, Ryan*, Montreal, Quebec
Bryan Horrigan, Baker & McKenzie*, Toronto, Ontario
Kristen Schafer, Grant Thornton*, Mississauga, Ontario
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<tr>
<th>Time</th>
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| 3:30 – 4:25 p.m.  | Mastering Canada’s Provincial Tax Systems (PST) and Quebec’s Sales Tax System (QST) | Irene Belvedere, Ryan*, Mississauga, Ontario  
|                   |                                                                         | Mélanie Camiré, Ryan*, Montreal, Quebec  
|                   |                                                                         | Grace Caputo, Grant Thornton*, Mississauga, Ontario |
|                   |                                                                         | Clyde Seymour, Ryan*, Mississauga, Ontario  
|                   |                                                                         | Carole Walker, Ryan ULC*, Mississauga, Ontario  
|                   |                                                                         | Christina Zurowski, Grant Thornton*, Mississauga, Ontario |
| Thursday, October 1, 2020 | 2:00 – 2:05 p.m.  | Welcome & Opening Remarks                                                | Douglas Lindholm, COST, Washington, DC  
|                   |                                                                         | Charles Drury, COST, Washington, DC |
| 2:05 – 3:30 p.m.  | Best Practices to Deal with Canadian Tax Authorities and Audits and Procedures to Object and Appeal Canadian/Provincial Tax Assessments and Customs/Duties (Including Input GST) | Grace Caputo, Grant Thornton*, Mississauga, Ontario  
|                   |                                                                         | Bryan Horrigan, Baker & McKenzie*, Toronto, Ontario  
|                   |                                                                         | Jonathan Ip, EY Law*, Calgary, Alberta  
|                   |                                                                         | Sandra Smith, Ryan*, Mississauga, Ontario |
| 3:30 – 5:00 p.m.  | Ask the Experts – Panel of Practitioners from Accounting and Legal Firms Addressing Canadian Tax Issues from the Audience & Hot Canadian Tax Topics -Including Dealing with Canadian Tax Authorities & Managing Canadian Tax Disputes |
That’s right, free advice from practitioners! This is your chance to question practitioners and get their views on various Canadian tax issues. The panel will discuss how to deal with Canadian federal and provincial tax authorities on an ongoing basis – including how to get guidance (e.g., rulings), make voluntary disclosures and the advantages of doing so, and managing overall risk. They will then discuss what to expect during a Canadian indirect tax audit – from audit, through objections, and to court, and how your strategy may vary depending upon the tax in issue, the jurisdiction involved, and the issue in dispute. When you should engage assistance from a practitioner will be discussed. The panel will also address trends they expect to see in 2020 and beyond including some of the new and evolving Canada Revenue Agency interpretations, as well as the Canadian tax authorities’ approach to indirect taxes including their areas of focus and consideration of their risk assessment model and hot audit topics.

Moderator:
Fred Nicely, COST, Washington, DC

Speakers:
Grace Caputo, Grant Thornton*, Mississauga, Ontario
Jonathan Ip, EY Law* Calgary, Alberta
Alex Pankratz, Baker & McKenzie*, Toronto, Ontario
Clyde Seymour, Ryan*, Mississauga, Ontario

5:00 p.m. (ET)  Webinar Adjourns

*Denotes COST Practitioner Partner