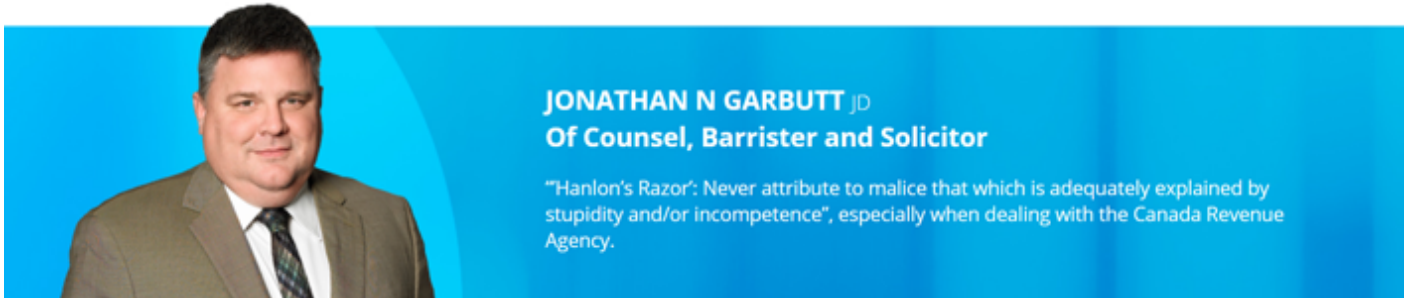


# Jonathan N Garbutt

## Of Counsel, Barrister and Solicitor



Well-practiced in the disciplines of cross-border tax planning, transfer pricing, M&A work, trusts and estates, and tax controversy and litigation, Jonathan has experience with both a large multinational firm, as well as his own boutique practice. He was called to the bar in both Canada and the US, but he does not advise on US matters. That doesn't mean he can't "speak American" when it comes to cross-border tax issues.

Jonathan's significant experience with cross-border clients means he fits in perfectly around our office. His diverse skill set and expertise in the areas of transfer pricing and tax controversy make him a valuable asset to our firm.

### Contact

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### Areas of expertise

- Corporate tax
- Corporate reorganizations
- Estate planning
- International tax planning
- Mergers & Acquisitions / Divestitures
- Personal tax planning
- Tax dispute resolution

### Publications:

- Author "Tax Considerations in International Transactions: Practical Applications" The 2012 OBA Institute, Business - International Law Section Papers
- Co-Author – "Considering Canada: The Wealthy Global Family's Safe & Surprisingly Tax-Efficient Alternative" - Journal of Wealth Management - February 2010
- Co-author – "Fifth Protocol to the Canada-U S. Income Tax Convention" - BNA Tax Planning International Review - December 2007
- Co-author – "Canada's General Anti-avoidance Rule: Four Recent Cases of the Tax Court of Canada" BNA Tax Planning International Review - March 2006
- Co-author – "Recent Developments in Canada's General Anti-Avoidance Rule & Application to Treaty Shopping" Baker & McKenzie International Tax Notes - December 2005

### Speaking engagements and presentations:

- Federated Press, 4th Cross-Border Personal Tax Planning, Co-moderator and Presenter on "Update & Issues in Canadian Life Insurance Planning" - Toronto, May 26 and 27, 2015
- Federated Press, 8th Tax Planning for the International Client Course, "Creating Offshore Structures in a Tax Transparent World; How and Why?" - Toronto, November 5 and 6, 2014

- Canadian High Commission to South Africa Breakfast Briefing “Using the Canadian Tax, Treaty and Securities Law System to Optimize Global Returns for Mining and Resource-Related Companies” - Sandton, Gauteng Province, South Africa, August 15, 2013
- Lexis-Nexis International Tax and Trust Congress 2013: “TIEAs vs DTAs: International Initiatives and Issues from a Canadian and Caribbean Perspective” - March 12, 2013, Bridgetown, Barbados
- Barbados Business Week Conference 2012: “TIEAs vs DTAs: The Implications for Small Developing States” - October 25, 2012, Bridgetown, Barbados
- Wynchurch Capital Annual CFO Meeting: “Doing Business in Canada: Tax and Other Issues” - September 14, 2012, Chicago, Illinois, USA
- Lexis-Nexis International Tax and Trust Congress 2012: “Canadian Opportunities in the Caribbean and Offshore Wealth Planning” - March 22, 2012, Bridgetown, Barbados
- OBA Institute 2012: “Tax Considerations in International Transactions: Practical Applications” - February 9, 2012, Toronto, Ontario
- Royal Bank of Canada Seminar, “Transfer Pricing and Tax Planning/or Barbados Subsidiaries of Canadian Parent Companies” - March 10, 2011, Bridgetown, Barbados
- Lexis-Nexis International Tax and Trust Congress 2011: “Canadian Tax and Trust Structuring: The Caribbean Gateway” - The Hilton, Bridgetown, Barbados, March 9, 2011
- Stafford Publishing US-Canada Cross-border Tax Webinar: “5th Protocol to the Canada-US Treaty: Hybrid Entities, LoB Provisions and 0% Withholding on Interest” - October 6, 2010
- Mexican Association of Employers (COPARMEX) Monterrey Chapter Breakfast Series: “International Expansion for Mexican Companies - Increasing profits while decreasing tax - Global IP Optimization” - Monterrey, Mexico, July 26, 2010

#### In the News:

- January 9, 2019 - Jonathan Garbutt quoted in a [Financial Post article, titled "We don't do rides, our drivers, do Uber says, in Canadian tax case."](#)
- September 22, 2017 - Lawyer Jonathan Garbutt on [BNN](#)
- September 10, 2016 - Jonathan Garbutt quoted on the [Globe and Mail website](#), article titled “Out of the shadows”, regarding BC Real Estate