



## Zvi Halpern-Shavim

Partner | Toronto

[zvi.halpern@blakes.com](mailto:zvi.halpern@blakes.com)

Toronto: 416-863-2355

Zvi's practice involves all areas of sales and commodity tax, with a focus on planning and dispute resolution in connection with VAT, goods and services tax, harmonized sales tax, provincial sales tax, insurance premium tax, excise taxes and duties, and carbon taxes. He also advises clients regarding structuring of import/export arrangements, customs duties, valuation methodology, tariff classification, import/export restrictions, and various aspects of Canada's bilateral and multilateral trade agreements. Zvi provides compliance, planning, audit and tax dispute expertise, both in traditional mergers and acquisitions and real property transactions and in complex and new areas of financial services, natural resources, cross-border, the sharing economy, P3 infrastructure projects, cryptocurrencies, medical, pharmaceutical and agribusiness.

### SELECT EXPERIENCE

Recent representative matters include advising:

#### Mergers and Acquisitions

- The Descartes Systems Group Inc. on its C\$330-million agreement to acquire Visual Compliance
- Superior Plus on its purchase from Gibson Energy ULC of an option to acquire the retail propane business of Canwest Propane and associated divestiture

#### Financial Services

- The Bank of Nova Scotia on the sale of the business and assets of Roynat Lease Finance, a division of its subsidiary Roynat Inc., to Meridian Credit Union Limited
- Canadian Tire Financial Services on a strategic partnership with the Bank of Nova Scotia, including the sale of a 20% interest in its credit card business for C\$500-million
- The Toronto-Dominion Bank on its acquisition of artificial intelligence firm Layer 6 Inc.

#### Real Property

- JCF Capital ULC in connection with its acquisition of the former Trump Tower, Toronto, a mixed hotel/residential condominium, and the sale of the hotel portion to InnVest Hotels
- BluEarth Renewables Inc. in relation to the acquisition, construction, operation and maintenance of various solar and wind power projects

#### Medical/ Pharmaceutical

- A private equity firm in connection with its acquisition and continuing consolidation of specialist dental and orthodontist practices across Canada

#### Infrastructure

- Various P3 Project Cos and Project Owners in connection with GST/HST in contractual negotiations, assessments and refunds for public infrastructure and similar projects

## AWARDS & RECOGNITION

Zvi is recognized as a leading lawyer in *International Tax Reviews Indirect Tax Leaders 2015-2018* (currently 7th Edition).

## PUBLICATIONS

**Author: Canada's Carbon Pricing System Demystified: Taxes vs. Regulatory Charges**

The Lawyer's Daily, LexisNexis Canada, May 31, 2019.

**Co-author: Saskatchewan PST Exemption Reinstated for Equipment Used in the Oil and Gas Industry**

Blakes Bulletin on Sales & Commodity Tax, January 28, 2019.

**Co-author: Federal Carbon Pricing System Coming Into Force January 2019: How Will it Impact Your Business?**

Blakes Bulletin on Environmental Law, December 17, 2018.

**Co-author: Canada Details Federal Carbon Pricing System in Face of Increasing Opposition**

Blakes Bulletin on Environmental Law, October 26, 2018

**Author: Unresolved Issues for Cannabis Excise Duties**

Policy Options Magazine, September 5, 2018.

**Co-author: Place of Delivery: A Deceptively Complex GST/HST Problem**

Sales Tax, Customs & Trade Journal, Federated Press, Vol. XV, No. 2, July 2018.

**Co-author: 2018 Legal Trends: The Sharing Economy**

Blakes Bulletin on The Sharing Economy, June 12, 2018.

**Co-author: Bitcoins as "Property" for Tax Purposes**

Canadian Tax Focus, Canadian Tax Foundation, May 2018.

**Co-author: 2018 Quebec Budget: Non-Quebec Residents Required to Register under Provincial Sales Tax Regime**

Blakes Bulletin on Tax, April 11, 2018.

**Co-author: Canada: Federal Court authorises CRA to obtain taxpayer information directly from PayPal Canada**

International Tax Review, April 2018.

**Co-author: 2018 Legal Trends: Cannabis**

Blakes Bulletin on Cannabis, March 8, 2018.

**Author: 2018 Federal Budget: Excise Tax on Cannabis**

Blakes Bulletin on Cannabis, March 2, 2018.

**Co-author: Chapter 11 - Canada**

International Comparative Legal Guide to: Corporate Tax, Global Legal Group, 2018.

**Co-author: Bracing Changes: Tax Court Takes a Bite Out of ITC Claims by Orthodontists**

Sales Tax, Customs & Trade Journal, Federated Press, Vol. XIV, No. 3, 2017.

**Co-author: Searching for a Pot of Gold: Taxing Marijuana in Canada**  
Sales Tax, Customs & Trade Journal, Federated Press, Vol. XIV, No. 1, 2017.

**Co-author: Federal Government Proposes Excise Duties for Cannabis Producers**  
Blakes Bulletin on Cannabis, November 13, 2017.

**Co-author: Finance Canada Seeks Comments on New Tax Proposals Regarding Investment Limited Partnership Rules**  
Canadian Current Tax, Vol. 28, No. 1, October 2017.

**Co-authors: Finance Canada Seeks Comments on New Tax Proposals Regarding Investment Limited Partnership Rules**  
Blakes Bulletin on Tax, September 14, 2017.

**Co-author: Indirect Taxes, Canada: Cross-Border Developments**  
The Professional Journal of Tax Executives Institute, Vol. 69, No. 4, July/August 2017.

**Co-author: Taxis, Taxes, and the Complexity of Compliance in the Sharing Economy**  
Canadian Tax Focus, Canadian Tax Foundation, February 2017.

**Co-author: Income and Commodity Tax Considerations for the Sharing Economy**  
Conference Report 2016, Report of Proceedings of the Sixty-Eighth Tax Conference, Ch. 35, pp. 1-26, Canadian Tax Foundation, 2017.

**Co-author: Court Rejects ITCs for Corporation as "Personal Expenses" After Business has Wound Down**  
Sales Tax, Customs & Trade Journal, Federated Press, Volume XII No. 2 2016.

## **PROFESSIONAL APPEARANCES**

**Co-presenter: "Cryptocurrency" Workshop**  
70th Annual Tax Conference, Vancouver, British Columbia, November 25, 2018.

**Speaker: Tax Executives Institute Dallas Chapter**  
Annual Canada Tax Luncheon, Dallas, Texas, April 17, 2018.

**Co-presenter: Income and Commodity Tax Considerations for the Sharing Economy**  
68th Annual Tax Conference, Calgary, Alberta, November 28, 2016.

## **MEDIA APPEARANCES**

**Quoted: Budget 2019 Clears the Air on Cannabis Taxes**  
Article by Anita Balakrishnan, Law Times, Toronto, April 1, 2019.

## **PROFESSIONAL ACTIVITIES**

Zvi is an active member of the Canadian Bar Association, Commodity Tax, Customs and Trade Section, as well as the Ontario Bar Association.

## **EDUCATION**

Admitted to the Ontario Bar - 2010  
J.D., University of Toronto Faculty of Law - 2009  
M.A. (Political Theory), Boston College - 2006

B.Sc. (Physics and Literary Studies), University of Toronto - 2004