



Jeremy Ho

Partner

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Bar Admission

Alberta 2013

British Columbia 2015

Law School

University of Victoria

Practices

Tax

Tax Planning

Jeremy Ho is a Partner in our National Tax Group, based in Vancouver. He maintains a general income tax practice, with a particular focus on advising on the tax-related aspects of domestic and cross-border mergers and acquisitions (public and private), financings, corporate reorganizations and real estate transactions.

Jeremy received his BSc in Biochemistry from the University of British Columbia in 2009 and his JD from the University of Victoria in 2012. He was called to the Alberta bar in 2013 and the British Columbia bar in 2015.

Jeremy's professional memberships include the Law Society of British Columbia, the Canadian Bar Association, and the Canadian Tax Foundation and the International Fiscal Association.

Recent publications include:

- "1245989 Alberta Ltd.: Tax Court Applies GAAR to PUC Averaging Transaction," (May 11, 2017) 2357 *Tax Topics* (CCH)
- "Section 231.2 Requirements Issued to Lawyers Held Unconstitutional: *Chambre Des Notaries Du Québec and Thompson*," (August 18, 2016) 2319 *Tax Topics* (CCH)
- "Proposed Relieving Measure for Regulation 102 Withholdings By Non-Resident Employers," (July 6, 2015) *McCarthy Tétrault International Tax Newsletter* (Taxnet Pro's Corporate Tax Centre)
- "Tax Court Finds Insurer Ineligible for Bump in Cost Base Under Subsection 138(11.3) – *The Standard Life Assurance Company v. The Queen*, 2015 DTC 1113 (Tax Court of Canada)," (August 27, 2015) 2268 *Tax Topics* (CCH – Focus on Current Cases)
- "Tax Court Finds Foreign Exchange Gain from the Termination of Swaps To Be a Capital Gain – *George Weston Limited v. The Queen*, 2015 DTC 1079 (Tax Court of Canada)," (June 25, 2015) 2259 *Tax Topics* (CCH – Focus on Current Cases)
- "Tax Court Finds Self-Directed RRSP Plan Trustee To Be a Purchaser Subject to Section 116 Obligations – *Olympia Trust Company v. The Queen*, 2015 DTC 1044 (Tax Court of Canada)," (May 28, 2015) 2255 *Tax Topics*

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- "Tax Court Finds Day-to-Day Operational Control Over Business Gives Rise to De Facto Control – *McGillivray Restaurant Ltd. v. The Queen*, 2015 DTC 1030 (Tax Court of Canada)," (March 26, 2015) 2246 *Tax Topics* (CCH – Focus on Current Cases)
- "Mens Rea To Convict for the Offence of Making False or Deceptive Statements on a Tax Return Is Not the Same Mens Rea Required To Convict for Tax Evasion – *R. v. Randhawa*, 2014 DTC 5111 (Provincial Court of Alberta)," (January 29, 2015) 2238 *Tax Topics* (CCH – Focus on Current Cases)

Recent Experience

- **ElectraMeccanica Vehicles Corp is acquired by Xos, Inc.**
March 26, 2024
- **Timbercreek Financial Corp. re-establishes C\$90M at-the-market equity program**
March 12, 2024
- **Waste Connections Inc. acquires energy waste treatment and disposal facilities from Secure Energy Services Inc. for C\$1.075B**
February 1, 2024
- **Otsuka Pharmaceutical acquires Mindset Pharma for C\$80M**
October 26, 2023

Recent Insights

- **Federal Government releases Budget 2024**
April 18, 2024
- **Federal Government releases proposals relating to information reporting of crypto-assets and certain clean technology and resource tax credits**
April 17, 2024

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- **Budget 2024 extends debt forgiveness rules to bankrupt corporations**

April 17, 2024

- **Federal Government releases proposals to increase the capital gains inclusion rate and other tax measures relevant to employers**

April 17, 2024

Events

- **McCarthy Tétrault Tax Perspectives: Highlights of the August 4 EIFEL Rules and Canada's Pillar 2 Proposals - Vancouver**

October 3, 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

February 1, 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

February 7, 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

January 24, 2023