



Kalev Tamm

Associate

Vancouver

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t. 604-643-7143

Bar Admission

Ontario 2018

British Columbia 2019

Law School

McGill University

Practices

Tax

Tax Planning

Known for his grit, Kalev is a problem solver who is focused on helping clients successfully navigate complex domestic and multinational tax issues.

Kalev is an associate with our Tax Group. Based in Vancouver, he practices in the areas of corporate domestic and cross-border tax law, with a particular focus on public and private mergers and acquisitions, structuring inbound and outbound investments, corporate reorganizations and tax planning. If the revenue authorities are involved, Kalev also represents clients throughout tax audits and disputes.

Kalev has experience advising domestic and foreign entities operating in natural resources, real estate, international trade and e-commerce.

Prior to joining McCarthy Tétrault, Kalev practiced in the tax groups of national law and accounting firms, served as judicial law clerk with the Tax Court of Canada and interned with the Organisation for Economic Co-operation and Development's Centre for Tax Policy and Administration.

Kalev received an LL.M in Taxation from the University of British Columbia, his B.C.L./LL.B. from McGill University and a B.A. (Hons.) in Sociology from Concordia University.

Kalev is fluent in English and French.

Publications

- Co-author: Proposed Reportable and Notifiable Transaction Rules : Discussion and Application, 2022 YP Focus Virtual Conference (Toronto: Canadian Tax Foundation, 2022), 9FR: 1-41.
- Co-author: [Reaffirming the Sham Doctrine](#), (2019) 9:2 Canadian Tax Focus 17
- Co-author: Quebec Taxpayers Take Note: Timely Disclosure of Nominee Agreements Now Required, Blakes Bulletin on Tax, May 31, 2019

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- Contributor: Inbound Investment, in Report of Proceedings of the Seventieth Tax Conference, 2018 Conference Report (Toronto: Canadian Tax Foundation, 2019), 17:1-55
- Tax Topics - Parental Influence or Abdication? The UK Courts Grapple with Central Management and Control
[Download Publication](#)
- Author: [TCC distinguishes a sham from window dressing in RRSP decision](#) (Canadian Tax Foundation), Canadian Tax Focus Volume 11, Number 3, August 2021

Recent Experience

- **Waste Connections Inc. acquires energy waste treatment and disposal facilities from Secure Energy Services Inc. for C\$1.075B**
February 1, 2024
- **EPCOR Utilities completes public re-opening offering of medium term notes for C\$250M**
December 1, 2023
- **Otsuka Pharmaceutical acquires Mindset Pharma for C\$80M**
October 26, 2023
- **EPCOR Utilities completes public offering for C\$300M**
October 3, 2023

Recent Insights

- **Tax Perspectives: Review of 2022 & 2023 Outlook**
January 20, 2023
- **Federal Budget Proposes to Eliminate the Flow-through Share Regime for Oil, Gas, and Coal Activities and Introduce an Investment Tax Credit for Carbon Capture**
April 8, 2022

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- **2022 Canadian Federal Budget Commentary – Tax Measures**

April 8, 2022

- **Federal Government announces a federal review of housing as an asset class, and proposes various income and sales tax amendments**

April 8, 2022

