



# Jesse Waslowski

## Associate

Toronto

[jwaslowski@mccarthy.ca](mailto:jwaslowski@mccarthy.ca)

t. +1 416-601-7562

## Bar Admission

Ontario 2018

## Law School

University of Toronto

## Practices

Tax Disputes

Tax

Sales & Commodity Taxes

Real Estate

## Industries

Banking & Financial Services

Consumer Products

Credit Cards, Gift Cards & Loyalty

Programs

**A thorough and open-minded litigator, Jesse is steadfast in his pursuit of top outcomes in complex tax matters, particularly in the financial services, real estate, and consumer goods industries.**

Jesse is an associate in McCarthy Tétrault's National Tax Group and is based in the Firm's Toronto office. Jesse's practice focuses on tax litigation and tax disputes, in addition to commodity tax advisory in transactional contexts.

Jesse has a well-developed understanding of the tax dispute process across audit, objection and appeal stages. Jesse has appeared before the Tax Court of Canada and he frequently drafts submissions and prepares materials on behalf of clients before federal and provincial tax authorities, in addition to the Tax Court of Canada, the Federal Court of Appeal, and provincial courts. Jesse is knowledgeable in commodity tax matters and he assists clients achieve substantial tax savings and proper compliance with respect to Ontario land transfer tax in trust and partnership structures; GST/HST matters for commercial and residential real estate owners and developers; GST/HST matters for financial institutions and financial services; cross-border customs and sales tax matters, including the new digital sales tax rules; and non-resident registration requirements and compliance.

Jesse publishes, presents, and organizes events on tax-related subject matter and his engagement with current tax developments and the tax community allows better service to clients in an ever-shifting tax landscape. Jesse is a member of the Canadian Tax Foundation, he is the past-Chair for the Ontario Bar Association Tax Section Executive, he completed the CPA Canada GST/HST In-Depth Course, and he is the Secretary for the Commodity Tax, Customs and Trade Executive of the Canadian Bar Association.

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Jesse obtained his J.D./M.B.A. at the University of Toronto in 2017 and he is called to the Bar in Ontario (2018). He earned a BA with Distinction from Queen's University in 2013.

## Recent Publications & Presentations

- "Agents, Undisclosed Principals, and GST/HST Recipients", Sales Tax, Customs & Trade, Federated Press, Volume XXI No. 2, 2024
- "Digging into provincial land transfer taxes: A cross-Canada review", co-presenter and co-author with Cassandra Grenier, CPA Canada Commodity Tax Symposium, October 24, 2023
- "Contact Lens King : When to Rely on Proof Without Paper", co-authored with Randy Schwartz and Almut MacDonald, Sales Tax, Customs & Trade, Federated Press, Volume XX No. 1, 2023
- "Jayco, Inc. v. Canada (Revenue Agency), 2022 ONCA 277", co-authored with Giorgina Chum, Sales Tax, Customs & Trade, Federated Press, Volume XIX, No. 3, 2022
- "It Doesn't Have to be Issued by the Vendor: Tax Court Confirms Satisfactory Input Tax Credit Documentation", co-authored with Randy Schwartz, Tax Section Insider, Ontario Bar Association, October 16, 2022
- "The Importance of Written Contracts in GST/HST", co-authored with Neil Bass, Sales Tax, Customs & Trade, Federated Press, Volume XVIII, No. 3, 2021
- "Commodity Tax for the Commercial Landlord", Tax Section Insider, Ontario Bar Association, October 19, 2021
- "Tax Update 2021 Virtual Seminar – from an Accountant and Lawyer's Perspective", co-presenter with Robert Santia and Joe Figliomeni, Fazzari + Partners LLP (February 2021)
- "2020 Tax Law Developments: Impact and Future Implications", co-presenter with Kathryn Walker and Emily Gair, Ontario Bar Association (January 2021)

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- "Tax Penalty Assessments Against Accountants and Advisors," Tax Section Insider, Ontario Bar Association, January 17, 2021
- "The End of the Line: Remission," Tax Profile, Number 12, December 2019
- "Callidus Capital Corporation v. Her Majesty the Queen," co-authored with Angelo Gentile, Sales Tax, Customs & Trade, Federated Press, Volume XVI, No. 2, 2019
- "Recent Cases Award High Costs To Taxpayers," Tax Section Insider, Ontario Bar Association, March 30, 2019

## Recent Experience

- **Brown & Brown acquires Highcourt Breckles Group**  
April 1, 2023
- **Tax Court of Canada finds taxpayer did not beneficially own foreign bank account and made out due diligence defence in Chan v. The Queen, 2022 TCC 87**  
July 29, 2022
- **Power Sustainable Lios launches Lios Fund I LP**  
June 10, 2022
- **Deschenes Group Inc. acquires Crane Supply for C\$380M**  
May 31, 2022

## Recent Insights

- **The Supreme Court of Canada Clarifies the Jurisdiction between the Tax Court of Canada and the Federal Court**  
July 2, 2024
- **Procedural Barriers to Justice in Tax Disputes**  
June 6, 2024
- **FCA Confirms Minister's Permissible Alternative Arguments under s. 152(9)**

May 27, 2024

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## ■ Federal Government releases Budget 2024

April 17, 2024

## Events

### ■ McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses

November 14, 2022

### ■ McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses

November 16, 2022

### ■ McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses

September 15, 2022

### ■ McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses

September 14, 2022