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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.

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Admission au barreau

Alberta 2013

Colombie-Britannique 2015

Faculté de droit

University of Victoria

Domaines de pratique

Droit fiscal

Planification fiscale

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)

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- "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* (CCH – Focus on Current Cases)

- "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)

Mandats récents

- **Taseko annonce un placement de 500 M\$ US en billets de premier rang garantis venant à échéance en 2030**
23 avril 2024
- **Timbercreek Financial Corp. rétablit son programme de placement de titres au cours du marché pour un montant de 90 M\$ CA**
12 mars 2024
- **Waste Connections Inc. acquiert les installations de traitement et d'élimination de déchets énergétiques de Secure Energy Services Inc. pour 1,075 G\$ CA**
1 février 2024
- **Otsuka Pharmaceutical acquiert Mindset Pharma pour 80 M\$ CA**
26 octobre 2023

Publications récentes

- **Commentaire relatif au budget fédéral de 2024 – Mesures fiscales**
19 avril 2024

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- **Énoncé économique de l'automne de 2023**

6 décembre 2023

- **Faire des affaires au Canada : nouveau numéro disponible dès maintenant**

9 novembre 2023

- **Commentaire relatif au budget fédéral de 2023 – Mesures fiscales**

31 mars 2023

Événements

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

24 janvier 2023

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

7 février 2023

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

1 février 2023

