

## Jesse Waslowski

Sociétaire

Toronto

jwaslowski@mccarthy.ca

t. +1 416-601-7562

Admission au barreau

Ontario 2018

Faculté de droit

University of Toronto

Domaines de pratique

Litiges fiscaux
Droit fiscal
Taxes de vente et à la consommation
Droit immobilier

#### Secteurs d'activité

Droit bancaire et services financiers Biens de consommation Cartes de crédit, cartes-cadeaux et programmes de fidélisation Disponible en anglais seulement

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, a member of the Canadian Bar Association Executive for Commodity Tax, Customs and Trade, he completed the CPA Canada GST/HST In-Depth Course, and he is the Chair for the Ontario Bar Association Tax Section Executive.

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

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- "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 Kassandra 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", coauthored with Randy Schwartz, Tax Section Insider, Ontario Bar Association, October 16, 2022
- "The Importance of Written Contracts in GST/HST", coauthored 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)
- "Tax Penalty Assessments Against Accountants and Advisors," Tax Section Insider, Ontario Bar Association, January 17, 2021

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- "The End of the Line: Remission," Tax Profile, Number 12, December 2019
- "Callidus Capital Corporation v. Her Majesty the Queen," coauthored 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

### Mandats récents

- Brown & Brown acquiert Highcourt Breckles Group
  - 1 avril 2023
- Power Sustainable Lios lance le fonds Lios Fund I LP 10 juin 2022
- Le Groupe Deschênes inc. acquiert Crane Supply pour 380 M\$ CA 31 mai 2022
- Bell Média annonce avoir conclu une entente pluriannuelle avec
   FanDuel et TSN

4 avril 2022

## **Publications récentes**

- Commentaire relatif au budget fédéral de 2024 Mesures fiscales 19 avril 2024
- Perspectives fiscales : Résumé de 2023 et aperçu de 2024 5 mars 2024
- Ahamed : Les retards d'un contribuable entraînent une augmentation des dépens

14 février 2024

■ Commentaire relatif au budget fédéral de 2023 – Mesures fiscales 31 mars 2023

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# Événements

■ Tournée nationale de McCarthy Tétrault sur l'impôt indirect – Nouveaux enjeux pour les entreprises du secteur immobilier et des services financiers

15 septembre 2022