

JAMIE M. WILKS



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Jamie Wilks helps clients navigate the complex worlds of commodity taxes, customs and international trade. His tax law practice focuses on commodity taxes, such as excise duties and taxes, provincial retail sales taxes and multi-stage value-added taxes (the GST, HST and QST), and includes the e-commerce initiatives requiring non-resident suppliers to collect QST from Québec consumers (the so-called "Netflix tax"). He is recognized as a leading lawyer tax law by *Best Lawyers in Canada* and as a repeatedly recommended lawyer in the Commodity Tax / Customs category by the *Canadian Legal Expert Directory*. Jamie is a leader of the firm's commodity tax practice.

With proven expertise advising on matters relating to international trade, Jamie helps clients minimize or eliminate tax and duty costs, and obtain duty and tax refunds. He disputes proposed and actual assessments, achieving substantial savings for his clients. His expertise extends to customs tariff classification, valuation and tariff treatment (origin) of imported goods.

Jamie also represents clients on compliance with international economic and trade sanctions, including against Russia, Ukraine, and the boycotts against Syria and Iran. This work includes seeking and obtaining comfort letters from Global Affairs Canada to confirm that proposed transactions do not contravene sanctions. He also prepares and submits applications for export permits / licences, and defends clients against enforcement actions for alleged contraventions of sanctions.

Knowledgeable in the regulatory regimes governing international trade in goods, James advises on import and export controls, food safety regulatory reform, plant pesticide controls, motor vehicle safety standards and origin labelling requirements. His clients include major national and international financial institutions, private and public investment funds, real estate conglomerates and public corporations. Jamie's expertise spans a wide range of industries, including the cannabis, automotive and private equity sectors.

Jamie writes and speaks frequently on commodity tax, customs and trade law, and has prepared submissions on behalf of the Canadian Bar Association (CBA) Commodity Tax, Customs and Trade Section to the Canada Revenue Agency and the Department of Finance relating to proposed GST / HST amendments and GST / HST administrative interpretations and policies.

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Expertise: Automotive, Cannabis, International Trade, Private Equity & Venture Capital, Tax

Location: Toronto

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Position/Title: Partner, Tax

Directorships & Affiliations:

- Customs and Legislative Committee of the Canadian Association of Importers and Exporters (CAIE)
- CBA International Law Section, Customs and Trade Sub-Committee
- CBA Commodity Tax, Customs and Trade Section
- CBA International Trade and Investment Sub-Committee
- American Bar Association (ABA), International Law Section (ILS), Customs Committee
- ABA, ILS, Canada Committee

Publications:

- "Review of Judicial Review in the GST/HST and Ontario RST Context" - Case Comment on *Westminster Savings Credit Union v Attorney-General of Canada*, Federal Court, 2019 FC 304, and *BFL Canada Risk v. Minister of Finance*, Ontario Superior Court, 2018 ONSC 7349 *Sales, Tax, Customs & Trade Journal, Volume II, 2019* (2019)
- "Consideration of the Scope of an "Unfunded Benefit Plan" for the Purposes of Taxation under the Ontario Retail Sales Tax Act - Case Comment on *Capcorp Planning (2003) Inc. v Minister of Revenue*, Ontario Court of Appeal, 2018 ONCA 406 (reversing Ontario Superior Court at 2016 ONSC 5041)" *Sales, Tax, Customs & Trade Journal, Volume XV, No.4, 2018* (2018)
- "Credit Where Credit is Due" - GST/HST case comment on *North Shore Power Group Inc. v The Queen*, Federal Court of Appeal, 2018 FCA 9 (reversing Tax Court of Canada at 2017 TCC 01) *Sales, Tax, Customs & Trade Journal, Volume II, No. 2, 2018* (2018)
- "Quebec Retail Sales Tax Act Repealed 25 Years Ago Is Still Relevant For Determining ITC Recapture " - Case comment on *Triple M Metal LP v The Queen*, Tax Court of Canada, 2016 TCC 293 *Sales, Tax, Customs & Trade Journal, Volume XIII, No.4, 2017* (September 2017)
- "Value for Duty – What Should be Included in the "Price Paid or Payable" under the Transaction Value Method?" Federated Press, *Sales and Use Tax, Vol. XII, No. 4* (2014)
- "Educating and Training Vocational Schools and Other Educational Institutions How to Comply with Complex GST/HST Rules Federated Press, *Sales and Use Tax, Vol. XII, No. 3* (2013)
- "[Crown denied GST priority under the Companies' Creditors Arrangement Act: Case Comment on Century Services Inc v Canada \(Attorney General\) – 2010 SCC 60](#)" First published by the Canadian Tax Foundation in (2011) vol. 59, no. 1 *Canadian Tax Journal*. (May 2011)
- "[Place of Supply Rules](#)," Presented at: HST in Ontario, sponsored by Lorman Education Services (March 2011)
- "[Finance announces changes to HST rules for funds](#)," McMillan Client Advisory (July 2010)
- "[Significant Proposed HST Changes for Funds and their Managers](#)," McMillan Client Advisory (June 2010)
- "[Place of Supply Rules](#)," Presented at: Harmonizing GST and PST, sponsored by Lorman Education Services (March 2010)
- "International Contract Manual - Chapter 49 Canada," West, a Thomson Reuters Business (March 2010)
- "[Customs Valuation Update](#)," Presentation at Infonex Customs Compliance & Border Security Program, (January 2009)
- "[Are Fund Investment Management Services Supplies of Financial Services?](#)" *Canadian Tax Journal* (October 2008)
- "Reconsidering 'Sale for Export to Canada to a Purchaser in Canada' in Multi-tiered Sales Arrangements" Federated Press, Vol. IX, No. 2 (July 2008)

- ["The AUJLA Decision: Are Directors Liable when a Corporation is Revived?"](#) Vol. XXII No. 2 GST & Commodity Tax (March 2008)
- ["How to Withstand CBSA's Scrutiny of Import Origin Claims and Import/Export Controls"](#) Best Practices in Regulatory Issues and Cross-Border Security, January 22 and 23, 2008 (January 2008)
- ["The Federal Court of Appeal Reinstates a GST Assessment,"](#) Ontario Dentist Magazine (June 2007)
- ["How to Reduce Your GST Burden,"](#) Ontario Dentist Magazine (February 2007)
- ["Anti-Dumping, Countervail and Safeguards,"](#) The Hispanic Ontario Lawyer Association (HOLA) International Trade Regulation Seminar (December 2005)
- ["Taxation of Mining Hedging Transactions,"](#) International Law Office Newsletter (November 2005)
- ["Canadian Customs and Trade Law Developments,"](#) McMillan Conference - Update 2005, Emerging Trends for Decision Makers (November 2005)
- "Case Comment: Toronto Blue Jays Baseball Club et al v. Ontario (Minister of Finance) - Meaning of "Permanent Establishment" for Ontario Employer Health Tax and Beyond," Canadian Tax Journal (2005), Vol. 53, No. 2, p. 475 (July 2005)
- ["Availability to Claim Input Tax Credits in an Insolvency,"](#) GST & Commodity Tax, May 2005 (May 2005)
- ["The Inconsistent Treatment of GST Priorities Between the BIA and CCAA,"](#) GST & Commodity Tax, Vol. XIX, No.2 (March 2005)
- ["What is the Essence of a Shower Curtain Set? \(Article on Customs Tariff Classification Case\),"](#) GST & Commodity Tax, Vol XVIII No.10 (December 2004)
- ["The FCA's FosterGrant Decision \(Article on Customs Valuation Case\),"](#) Tradeweek - Vol. 115, No. 19 (August 2004)
- ["Reasonable Expectation of Profit \(REOP\) in the GST Context,"](#) Taxation Law, Volume 14, No. 3, p. 42 (May 2004)
- ["Buying Commissions Non-Dutiable in CITT Case,"](#) Tradeweek - Vol. 115, No.9 (March 2004)
- ["The Inconsistent Treatment of GST/HST Priorities,"](#) GST & Commodity Tax (March 2004)
- ["New GST Rules for Imported Goods,"](#) World Corporate Finance Review - Volume 4, No. 2 (February 2004)
- ["Case Comment: State Farm et al. v. The Queen - Can the Brain Render a Service to the Hand?,"](#) Canadian Tax Journal (2003) Vol. 51, No. 5, p. 1987 (January 2004)
- ["Royalties and Value for Duty,"](#) GST and Commodity Tax (December 2003)
- ["Case Comment: Ko et al. v. The Queen - You Can't Lose with Real Estate, Can You?,"](#) Canadian Tax Journal (2003), Vol. 51, No.2, p. 944 (August 2003)
- ["Living With 'AMPS' - The New Customs Penalty System,"](#) Canadian Customs Advisory Bulletin (August 2003)
- ["Collateral Damage: GST and Income Taxation of Settlements and Release Payments,"](#) Taxation Law,

Volume 13, Number 2 (November 2002)

- "[Opportunities for Canadian Customs Duty Relief and Recovery on Royalties and Licence Fees](#)," McMillan Bulletin (October 2002)
- "[Customs Valuation in Canada and Transfer Pricing in Canada](#)," "Commodity Tax for the General Tax Practitioner" conference, sponsored by the Canadian Association of Importers and Exporters (June 19, 2002)
- "[Case Comment: Mattel Canada v. MNR - Customs Law Settled In Mattel: Or Is It?](#)," Canadian Tax Journal (2001), Vol. 49, No. 6 (June 2001)

Education & Admissions:

Degree: Called to the Ontario bar

Year: 1989

Degree: LLB

University: University of Toronto

Year: 1987

Media Mentions:

- "[Canadian Industries Call for Clarification of New Luxury Tax](#)," Bloomberg Law News, by James Munson (August 16, 2022)

Rankings & Recognition:

- Recognized by *Best Lawyers* in Canada (2023) as a leading lawyer in the area of Tax Law
- Recognized in the 2022 Canadian Legal Lexpert Directory as a Repeatedly Recommended Lawyer in the area of Commodity Tax / Customs
- Recognized by *Best Lawyers* in Canada (2022) as a leading lawyer in the area of Tax Law
- Recognized in the 2021 Canadian Legal Lexpert Directory as a Repeatedly Recommended Lawyer in the area of Commodity Tax / Customs
- Recognized in the 2020 Canadian Legal Lexpert Directory as a Repeatedly Recommended lawyer in the area of Commodity Tax/Customs
- Recognized by *Best Lawyers* in Canada (2020) as a leading lawyer in the area of Tax Law
- Recognized in the 2019 Canadian Legal Lexpert Directory as a Repeatedly Recommended lawyer in the

area Commodity Tax/Customs

- Recognized in the Best Lawyers in Canada (2019) as a leading practitioner in the area of Tax Law
- Recognized in the Best Lawyers in Canada (2018) as a leading practitioner in the area of Tax Law
- Recognized in the Canadian Legal Lexpert Directory 2016 as a leading lawyer in the area of Commodity Tax/Customs

Industries: Automotive, Cannabis, Private Equity & Venture Capital

Practices: International Trade, Tax