



Jacob Yau
Partner

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Expertise
Tax
Tax Disputes

Bar Admissions
Ontario, 2016

Jacob combines his technical tax expertise and strategic thinking to help his clients navigate complex tax disputes.

He has argued before the Tax Court of Canada and the Federal Court of Appeal on matters ranging from income tax, excise tax, and the general anti-avoidance rule (GAAR), and has successfully resolved numerous cases before trial. He has argued before the Federal Court of Canada on judicial review applications and the Ontario Superior Court (Commercial List) on orders for rectification and commercial disputes, and regularly advises clients with respect to voluntary disclosures, tax compliance and audits, and objections and appeals. He further advises both domestic and international clients on corporate tax, tax planning, M&A, business structuring, and reorganizations.

Jacob is an active publisher and speaker and is an editor of Federated Press' *International Tax Planning*.

REPRESENTATIVE WORK

Leading Cinema Operator

Acted for a leading cinema operator in its successful tax dispute with the Canada Revenue Agency in connection with the treatment of the sale of a movie theatre as a capital versus income gain.

INSIGHTS

The Proposed Enhancement of the CRA's Audit Powers, Part One: Under Penalty of Perjury
May 03, 2024

Federal Budget 2024: How It Impacts You and Your Business
Apr. 16, 2024

Down but not out: Rectification granted by the Ontario Superior Court to correct trust deeds, co-author
Nov. 27, 2023

Canadian Tax Foundation, Celebrating the Tax Court of Canada, "40th Anniversary of the Tax Court of Canada Conference"; Toronto, ON
Oct. 05, 2023

Canada Revenue Agency's expanded audit powers: What taxpayers need to know, part two, co-author
Oct. 02, 2023

Canada Revenue Agency's expanded audit powers: What taxpayers need to know, part one, co-author
Aug. 14, 2023

Emergis v. The King: Taxpayer Emerges Victorious in Tower Structure Deduction
Jan. 02, 2023

DAVIES

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Canadian Tax Foundation , “Case Law Update”, Canadian Tax Foundation Young Practitioners Series; Toronto, ON

Mar. 31, 2022

Loblaw Financial Holdings—Statutory Interpretation in ‘One of the Most Complicated Statutory Regimes in Canadian Law’

Jan. 03, 2022

Federal Budget 2022: What you and your clients need to know

Jan. 03, 2022

EDUCATION

Osgoode Hall Law School, JD, 2015

Queen’s University, BSc (Applied Science, Electrical Engineering), 2007

PROFESSIONAL AFFILIATIONS

The Advocates’ Society

Canadian Tax Foundation

International Fiscal Association

Federation of Asian Canadian Lawyers