DAVIES

Elie Roth
Partner

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Expertise
Tax
Private Client
Family Office
Mergers and Acquisitions
Private Equity

Bar Admissions
Ontario, 2000

"Absolutely extraordinary… his technical expertise is superb."

Client – *Chambers Global*

Elie advises on all aspects of domestic and international tax planning, corporate reorganizations, mergers and acquisitions, and corporate finance. He frequently consults on cross-border transactions, structuring non-resident investment into Canada and outbound investment by Canadian multinationals. He also advises taxpayers on tax audit matters and has been highly successful in representing taxpayers in tax litigation proceedings at various court levels.

Elie has advised governments, institutional investors, commodities and securities dealers, hedge funds, private equity funds, banks, insurance companies, pension plans, real estate developers, resource companies, manufacturers, entertainers, registered charities and endowments, Crown corporations and high-net-worth individuals on a wide variety of taxation matters.

Elie is co-author of *Canadian Taxation of Trusts*, a textbook published by the Canadian Tax Foundation in November 2016. An adjunct professor at Osgoode Hall Law School, Elie teaches international tax law and taxation of real estate transactions. He speaks frequently at legal conferences on taxation issues in Canada, the U.S. and Europe.

RECOGNITIONS

Chambers Global: The World's Leading Lawyers for Business—Tax

Chambers Canada: Canada's Leading Lawyers for Business—Tax

International Tax Review's *World Tax: The Comprehensive Guide to the World's Leading Tax Firms*—General Corporate Tax (Highly Regarded)

Chambers High Net Worth Guide—Private Wealth Law: Canada (Band 1)

The Legal 500 Canada—Tax (Leading Individual)

Tax Directors Handbook—Tax

Lexpert Special Edition: Finance and M&A

The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada—Corporate Tax

Lexpert Guide to US/Canada Cross-Border Lawyers in Canada—Tax

The Canadian Legal Lexpert Directory—Corporate Tax (Most Frequently Recommended); Charities/Not-For-Profit Law; Estate and Personal Tax Planning: Estate and Tax Planning (Most Frequently Recommended); Litigation: Corporate Tax

Lexpert Rising Stars: Leading Lawyers Under 40

ALM/Legal Week — Private Client Global Elite Directory

The Best Lawyers in Canada—Tax Law; Trusts and Estates (Lawyer of the Year

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2018 and 2023, Toronto)

Who's Who Legal: Thought Leaders Private Client; *Who's Who Legal: Private Client*; *Who's Who Legal: Corporate Tax*—Advisory; *Who's Who Legal: Canada*—Corporate Tax; Private Client

Expert Guides—Tax

INSIGHTS

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

New Canadian real estate rules regarding non-resident ownership, co-author
May 01, 2023

Canada's Budget Plan Hides Capital Gains, Stock Options Tax Hike, co-author
Apr. 28, 2023

Federal Budget 2023 – Major Changes for Business and High Net Worth Individuals
Mar. 28, 2023

Equitable Remedies in Tax Matters: The Elusive Search for Relief, co-author
Dec. 06, 2022

Federal Budget 2022: Tax Highlights
Apr. 08, 2022

Canadian Supreme Court Endorses Treaty Shopping Arrangement, co-author
Mar. 09, 2022

Supreme Court of Canada to Render Treaty Shopping Decision, co-author
May 12, 2021

2021 Federal Budget: Tax Highlights
Apr. 20, 2021

Canada chapter, co-author
June 15, 2020

Estate Planning in Turbulent Times
Apr. 29, 2020

Canadian Tax Laws: A Review of 2019 and a Look Ahead to 2020
Jan. 30, 2020

2019 Federal Budget: Tax Highlights
Mar. 19, 2019

International Bar Association, The New Era of Taxation Conference, "Digital economy- legislative challenges and country-specific solutions"; Vienna, Austria; Nov. 29 & 30 2018
Nov. 29, 2018

New York State Bar Association, 14th Annual International Estate Planning Institute, "Canada-US cross-border planning in light of US tax reform"; New York, NY; Mar. 22 & 23 2018

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Mar. 22, 2018

2018 Federal Budget: Tax Highlights
Feb. 27, 2018

U.S. Tax Laws: A Review of 2017 and a Look Ahead to 2018
Jan. 11, 2018

Canadian Tax Laws: A Review of 2017 and a Look Ahead to 2018
Jan. 11, 2018

Department of Finance Releases Revised Income Splitting Rules
Dec. 13, 2017

Canadian Tax Foundation, 69th Annual Tax Conference, "Rectification, Rescission and Other Equitable Remedies"; Toronto, ON
Nov. 18, 2017

Tax Proposals Target Canadian Business Owners
Aug. 04, 2017

Canadian Government Proposes Major Changes to the Taxation of Private Corporations
July 18, 2017

STEP Canada, 19th Annual National Conference, "Taxation of Trusts and their Beneficiaries – Rarer Tips and Traps"; Toronto, ON; June 12 & 13 2017
June 12, 2017

The International Academy of Estate and Trust Law (TIAETL), "Welcome Back Stranger: A Global Perspective on the Taxation of Privately Owned Business Entities and Owners"; Chicago, IL
May 01, 2017

Chair, Canadian Tax Foundation, "Estate Planning and Trusts"; Montréal, QC
Apr. 01, 2017

2017 Federal Budget: Tax Highlights
Mar. 22, 2017

Canadian Taxation of Trusts, co-author
Dec. 31, 2016

Non-Resident Trusts: Selected Interpretive and Planning Issues – Part II, co-author
Dec. 31, 2016

Non-Resident Trusts: Selected Interpretive and Planning Issues – Part I, co-author
Nov. 30, 2016

Welcome Stranger: A Global Perspective on the Taxation of Trusts—Canadian Income Taxation of Trusts and Beneficiaries
Nov. 25, 2016

The International Academy of Estate and Trust Law (TIAETL), "Welcome Stranger: A Global Perspective on the Taxation of Trusts – Canadian Taxation of Trusts and Beneficiaries"; Sydney, Australia

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May 01, 2016

2016 Federal Budget: Tax Highlights
Mar. 22, 2016

Powers to Add and Remove Trust Beneficiaries – Part III
Dec. 01, 2015

Powers to Add and Remove Trust Beneficiaries – Part II
Nov. 01, 2015

The Law Society of Upper Canada, 18th Annual Trusts and Estates Summit, “Subsection 75(2) of the Income Tax Act: Recent Developments”; Toronto, ON
Oct. 07, 2015

Powers to Add and Remove Trust Beneficiaries – Part I
Oct. 01, 2015

STEP Canada, 17th Annual National Conference, “How US Tax Issues Affect Canadian Estate Freezes”; Toronto, ON; June 18 & 19, 2015
June 18, 2015

2015 Federal Budget: Tax Highlights
Apr. 21, 2015

Cross-Border Outsourcing - Issues, Strategies and Solutions
Dec. 31, 2014

The Law Society of Upper Canada, 17th Annual Trusts & Estates Summit, “Tax Issues in Trust Variations”, Toronto, ON
Nov. 03, 2014

Federated Press, 15th Tax Planning for the Wealthy Family, “International Wealth and Tax Planning”; Toronto, ON
Sept. 01, 2014

Chapter 13: Canadian National Report
Nov. 30, 2013

Federated Press, 7th Tax Planning for the International Client, “Non-Resident Trust Planning”; Toronto, ON
Nov. 01, 2013

Canadian Tax Foundation, 2013 Ontario Tax Conference, “Current Issues in Estate and Family Wealth Transfer Planning”; Toronto, ON; Oct. 28 & 29, 2013
Oct. 28, 2013

STEP Canada, 15th Annual National Conference, “Adding and Removing Beneficiaries of a Trust”; Toronto, ON
June 10, 2013

Federated Press, Structuring Foreign Investments Course, “Use of a Netherlands Holding Company”; Toronto, ON
Jan. 01, 2013

Federated Press, 6th Tax Planning for the International Client, “Creating Offshore Structures”; Toronto, ON
Nov. 01, 2012

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Email
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STEP Ottawa, “21-Year Rule Planning”; Ottawa, ON
Oct. 01, 2012

STEP Canada, 14th Annual National Conference, “21-Year Deemed Disposition Planning”; Toronto, ON
June 11, 2012

Subsection 75(2): Is the CRA's Interpretation Appropriate?
Nov. 01, 2011

Canadian Tax Foundation, annual conference, “Subsection 75(2): Is the CRA’s Interpretation Appropriate?”; Vancouver, BC; Nov. 28 to 30, 2010
Nov. 28, 2010

Osgoode Hall Law School, LLM Program, “Taxation of Trusts & Estates”; Toronto, ON
June 01, 2010

Federated Press, Tax Planning for Migration to or from Canada, “Minimizing Departure Tax: Deemed Dispositions of Property”; Toronto, ON
Nov. 01, 2009

Fixing Mistakes (And All That Jazz)
Oct. 19, 2009

The Rule of Reason Doctrine in European Court of Justice Jurisprudence on Direct Taxation
Jan. 01, 2008

Canadian Taxation of Outbound Investment: An Overview
Aug. 01, 2007

Tax Section of the Florida Bar and Florida Institute of CPAs, 25th Annual International Tax Conference, “Recognizing US and Home Country Tax Issues and Coordination for Individuals from Canada, Germany and the UK Investing in the US”; Miami, FL
Jan. 15, 2007

IBC USA,17th Annual International Trust and Tax Planning Summit, “Reporting Requirements: Observing Transparency Standards While Maintaining Privacy”; Coral Gables, FL
Dec. 01, 2006

The Law Society of Upper Canada, People and Money in Motion: Cross-Border Strategies for Advisors and Their High Net Worth Clients, “Outbound Planning”; Toronto, ON
Nov. 01, 2005

Chapter 6: Investment by Trustees
May 01, 2005

Anti-Deferral and Anti-Tax Avoidance: New Barbados Protocol Will Limit Treaty Role in Inversions and Elsewhere
Sept. 01, 2004

Canadian Taxation of Non-Resident Trusts: A Critical Review of Section 94 of the *Income Tax Act*

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Feb. 01, 2004

Federal Regulation of Charities: A Critical Assessment of Recent Proposals for Legislative and Regulatory Reform
Dec. 31, 2000

EDUCATION

Canadian Institute of Chartered Accountants, In-Depth Tax Course
York University, PhD (Law), 2007
Osgoode Hall Law School, LLM (Tax Law), 2003
Osgoode Hall Law School, LLB (Gold Medallist), 1998
York University, BA (with Distinction), 1995

PROFESSIONAL AFFILIATIONS

American College of Trust and Estate Counsel
Canadian Tax Foundation
International Fiscal Association
Society of Trust and Estate Practitioners
The International Academy of Estate and Trust Law (TIAETL)

COMMUNITY INVOLVEMENT

The International Academy of Estate and Trust Law (TIAETL), council member and member of the Taxes Committee

TEACHING ENGAGEMENTS

Elie has been an adjunct professor teaching international tax law at Osgoode Hall Law School and taxation of real estate transactions in Osgoode's graduate program in law. He has also taught the taxation segment of the Law Society of Ontario's Bar Admission Course.