



## Christopher Falk

Counsel

Vancouver

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### Bar Admission

British Columbia 1981

### Law School

University of British Columbia

### Practices

Tax Planning

### Industries

Energy & Infrastructure  
Power

Chris Falk\* is a partner in the Vancouver office practising in the Tax Group.

Chris' practice involves income tax matters principally in the corporate commercial area. He represents clients in respect of tax planning regarding corporate reorganizations and other commercial transactions, tax aspects of securities transactions, outstanding and proposed assessments, and other tax-related matters.

Chris received his B.Sc. (Honours Mathematics) in 1977 and his LLB in 1980 from the University of British Columbia. He was called to the bar and has restricted his practice to income tax matters since that time.

Chris has lectured and written extensively on income tax matters. He is co-editor of *Focus on Current Cases in Tax Topics*, published by CCH, former editor of the "Tax Considerations" chapter of *British Columbia Real Estate Practice Manual*, published by The Continuing Legal Education Society of British Columbia, co-author of Carswell's *Depreciable Property Guide*, and former co-editor of the *Business Vehicles Series*, published by Federated Press.

Chris is a member of the International Fiscal Association, the Canadian Tax Foundation and the Society of Trusts and Estates Practitioners, and is a past Chairman of the Society of Trusts and Estates Practitioners (Vancouver Branch).

## RECENT PUBLICATIONS

### Chris has either authored or co-authored the following:

- "Interest Deductibility - Has the bar been raised for share purchases? - Part I," (May 1, 2014) 2199 Tax Topics (CCH - Lead Article) 1-6 and "Interest Deductibility - Has the bar been raised for share purchases? - Part II," (May 8, 2014) 2200 Tax Topics (CCH - Lead Article) 1-4
- "If there Always Certainty for Tax Basis? - Limitations on Costs and Expenditures Pursuant to Sections 143.3 and 143.4" - 66th Annual Tax Conference - Canadian Tax Foundation: Vancouver, British Columbia (November 30, 2014 - December 2, 2014)
- "Federal Court of Appeal Strikes Down Inter Vivos Surplus Strip," (May 23, 2013) 2150 Tax Topics (CCH - Lead Article) 1-9
- "[BUDGET 2013: A Response to Sommerer](#)," (May 2013) McCarthy Tétrault International Tax Newsletter (Taxnet Pro's Corporate Tax Centre)
- "Pipeline Planning: Recent Developments," *The 6-Minute Estates Lawyer 2013* (Toronto: Law Society of Ontario, 2013)
- "GAAR Trilogy - Federal Court of Appeal Strikes Down Stock Dividend "Value-Shift" Planning," April 18, 2013) 2145 Tax Topics

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- "Income Tax Developments in Estate Planning and Administration," *15<sup>th</sup> Annual Estates and Trusts Summit* (Toronto: Law Society of Ontario, 2012)
- "Current Issues Forum: Pipeline Planning; Subsection 164(6) Circularity Issue; Eligible Dividend Designations," *2012 Ontario Tax Conference* (Ontario: Canadian Tax Foundation, 2012) 1B:1-26
- "[FCA Update: Foreign Entity Characterization, Treaty Interpretation and Income Attribution](#)," (September 19, 2012) *McCarthy Tétrault International Tax Newsletter* (Taxnet Pro's Corporate Tax Centre)
- "[Significant Taxpayer Win – A Useful Precedent for Domestic and International Tax Planners](#)," (August 30, 2012) 2112 *Tax Topics* (CCH – Lead Article) 1-6 – reprinted in (October 2012) 74 *Wealth Management Times* (CCH) 1-6
- "[Pipeline Planning Alive and Well After All?](#)" (July 5, 2012) 2104 *Tax Topics* (CCH – Lead Article) 1-8 – reprinted in (August 2012) 47 *Small Business Times* (CCH) 1-8, and (October 2012) 211 *The Estate Planner* (CCH) 1-8
- "[Is an estate not a trust for all purposes of the Income Tax Act?](#)" (March 8, 2012) 2087 *Tax Topics* (CCH – Lead Article) 1-5 – reprinted in (April 2012) 207 *The Estate Planner* (CCH) 1-5
- "Current Issues Forum: Pipeline Planning; Section 159 Clearance Certificates; Charitable Sector; and Non-Profit Organizations," *2011 British Columbia Tax Conference* (Vancouver: Canadian Tax Foundation, 2011) 1B:1-61
- "[Foreign Entity Characterization, Treaty Interpretation and Income Attribution](#)" (September 12, 2011) *McCarthy Tétrault International Tax Newsletter* (Taxnet Pro's Corporate Tax Centre)
- "[S 116 Clearance Certificates: Relief for Treaty-Exempt and Treaty-Protected Property](#)", (May 2, 2011) *McCarthy Tétrault International Tax Newsletter* (TaxnetPro's Corporate Tax Centre) – reprinted in 15:6 *Practical International Tax Strategies* (Thomson Reuters) 3-5

\* denotes Law Corporation

## Awards & Rankings

### The Best Lawyers in Canada

A leading lawyer in the area of tax law.

### The Canadian Legal Lexpert Directory

A leading lawyer in the area of corporate tax.

## Recent Experience

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- **Zymeworks Inc. announces the closing of its previously announced underwritten public offering**

June 24, 2019

- **Maple Red Financial sells Bentall Centre to Blackstone and Hudson Pacific**

June 05, 2019

## Recent Insights

- **Canadian Federal Wage Subsidies During the COVID-19 Pandemic**

April 15, 2020

- **2019 Canadian Federal Budget Commentary – Tax Initiatives**

March 20, 2019

- **2019 Canadian Federal Budget Commentary – Tax Initiatives**

March 20, 2019