



Jeremy Ho

Associate

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Bar Admission

Alberta 2013

British Columbia 2015

Law School

University of Victoria

Practices

Tax Planning

Jeremy Ho is an associate in our Tax Group in Vancouver. He maintains a general income tax practice, with a particular focus on advising on the tax-related aspects of mergers and acquisitions, financings and corporate reorganizations.

Jeremy received his BSc in Biochemistry from the University of British Columbia in 2009 and his JD from the University of Victoria in 2012. He was called to the Alberta bar and the British Columbia bar.

Jeremy's professional memberships include the Law Society of British Columbia, the Canadian Bar Association and the Canadian Tax Foundation.

Recent publications include:

- "1245989 Alberta Ltd.: Tax Court Applies GAAR to PUC Averaging Transaction," (May 11, 2017) 2357 *Tax Topics* (CCH)
- "Section 231.2 Requirements Issued to Lawyers Held Unconstitutional: *Chambre Des Notaries Du Québec and Thompson*," (August 18, 2016) 2319 *Tax Topics* (CCH)
- "Proposed Relieving Measure for Regulation 102 Withholdings By Non-Resident Employers," (July 6, 2015) *McCarthy Tétrault International Tax Newsletter* (Taxnet Pro's Corporate Tax Centre)
- "Tax Court Finds Insurer Ineligible for Bump in Cost Base Under Subsection 138(11.3) – *The Standard Life Assurance Company v. The Queen*, 2015 DTC 1113 (Tax Court of Canada)," (August 27, 2015) 2268 *Tax Topics* (CCH – Focus on Current Cases)
- "Tax Court Finds Foreign Exchange Gain from the Termination of Swaps To Be a Capital Gain – *George Weston Limited v. The Queen*, 2015 DTC 1079 (Tax Court of Canada)," (June 25, 2015) 2259 *Tax Topics* (CCH – Focus on Current Cases)
- "Tax Court Finds Self-Directed RRSP Plan Trustee To Be a Purchaser Subject to Section 116 Obligations – *Olympia Trust Company v. The Queen*, 2015 DTC 1044 (Tax Court of Canada)," (May 28, 2015) 2255 *Tax Topics* (CCH – Focus on Current Cases)
- "Tax Court Finds Day-to-Day Operational Control Over Business Gives Rise to De Facto Control – *McGillivray Restaurant Ltd. v. The Queen*, 2015 DTC 1030 (Tax Court of Canada)," (March 26, 2015) 2246 *Tax Topics* (CCH – Focus on Current Cases)
- "Mens Rea To Convict for the Offence of Making False or Deceptive Statements on a Tax Return Is Not the Same Mens Rea Required To Convict for Tax Evasion – *R. v. Randhawa*, 2014 DTC 5111 (Provincial Court of Alberta)," (January 29, 2015) 2238 *Tax Topics* (CCH – Focus on

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Current Cases)

Recent Experience

- **Methanex announces senior unsecured note offering valued at US\$700M**
September 12, 2019
- **Enbridge Inc. acquires Spectra Energy Partners for C\$4.3B**
December 17, 2018
- **Spartan Energy Corp. closes C\$1.4 billion strategic business combination with Vermilion Energy Inc.**
May 28, 2018
- **Genesis Advanced Technology enters into strategic partnership with Koch Industries**
April 09, 2018

Recent Insights

- **2018 CANADIAN FEDERAL BUDGET COMMENTARY – TAX INITIATIVES**
February 28, 2018
- **Owners of Private Corporations – Be Aware**
July 23, 2017