



Jeremy Ho

Partner

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Bar Admission

Alberta 2013

British Columbia 2015

Law School

University of Victoria

Practices

Tax

Tax Planning

Jeremy Ho is a Partner in our National Tax Group, based in Vancouver. He maintains a general income tax practice, with a particular focus on advising on the tax-related aspects of domestic and cross-border mergers and acquisitions (public and private), financings, corporate reorganizations and real estate transactions.

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 in 2013 and the British Columbia bar in 2015. Jeremy's professional memberships include the Law Society of British Columbia, the Canadian Bar Association, and the Canadian Tax Foundation and the International Fiscal Association.

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*

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- "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 Current Cases)

Recent Experience

- **Stellantis closes US\$90M investment in Argentina Litorio y Energia S.A.**
October 4, 2023
- **Vale signs agreements to sell 13% interest in Vale Base Metals Limited for US\$3.4B**
July 27, 2023
- **Ritchie Bros. Inc. completes acquisition of IAA Inc. for US\$7.3B**
March 20, 2023
- **Taseko Mines Limited acquires 50% interest in Cariboo Copper Corp. from Sojitz Corporation**
March 15, 2023

Recent Insights

- **Fall Economic Statement 2023**
November 22, 2023
- **Doing Business in Canada: Updated edition now available**
November 9, 2023
- **A Practical Guide to the New Mandatory Disclosure Rules of the Income Tax Act**

September 14, 2023

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■ 2023 Canadian Federal Budget Commentary – Tax Measures

March 29, 2023

Events

■ McCarthy Tétrault Tax Perspectives: Highlights of the August 4 EIFEL Rules and Canada's Pillar 2 Proposals - Vancouver

October 3, 2023

■ McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook

February 1, 2023

■ McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook

February 7, 2023

■ McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook

January 24, 2023