



Matthew Kraemer

Partner

Calgary

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t. 403-260-3749

Bar Admission

British Columbia 2009

Alberta 2008

Law School

University of Calgary

Practices

Estates and Trusts

Public Companies

Tax Planning

Tax Disputes

Mergers & Acquisitions

Real Estate

Industries

Energy & Infrastructure

Oil & Gas

Resources / Extraction

Technology

Recognized for his detail-oriented and pragmatic approach, Matthew helps clients seamlessly navigate the corporate tax planning and tax disputes landscape

A partner in our National Tax Group in Calgary, Matthew brings a wealth of experience in helping clients across Western Canada achieve their business objectives in all aspects of tax law. His practice focuses on corporate tax law planning, domestic and cross-border public reorganizations, mergers and acquisitions, tax litigation and business critical tax issues.

Clients appreciate that Matthew truly knows their business inside and out. A skilled negotiator and strategic advisor, he routinely develops innovative, tax-efficient structures to help public and private corporations achieve their goals. Matthew also has a deep knowledge of the industries that are important to many Western Canadian clients, including the Energy & Infrastructure sector, the Oil & Gas sector, the Resources sector, the Technology sector, and the Real Estate sector. This gives him the unique perspective required to develop tailored solutions to clients' most novel, industry-specific challenges. Matthew also understands the importance of helping clients preserve and transfer their hard-earned wealth. Skilled in estate planning and succession planning, Matthew assists clients in navigating the complexities of wealth transfer to ensure their estate plan aligns with their personal goals.

A steadfast client advocate, Matthew is known for helping clients resolve contentious tax matters creatively, quickly and efficiently. When a dispute arises with tax authorities including the Canada Revenue Agency, Matthew leverages his thorough understanding of the rules and compliance requirements to help clients achieve the most favourable outcome. He supports clients' tax plans to avert potential reassessments, guides clients through effective audit conduct and helps them challenge excessive practices through judicial appeals.

Matthew is a frequent speaker on a wide range of tax-related topics and he is an active member of the Calgary community. He is a sessional instructor at the University of Calgary Faculty of Law, and sits on the board for Big Brothers Big Sisters Calgary, among other volunteer commitments.

Matthew graduated from the University of Calgary law school (LL.B., 2007), where he won a variety of honours for his academic achievements. He received the Dean's Prize for attaining the highest academic standing in his class in the second year of law school, along with awards for top marks in Natural Resources Law, Constitutional Law and Contract Law. He earned a B.A. from the University of Victoria in 1999, and a Bachelor of Education (B.Ed) from the University of Calgary in 2003. He was called to the British Columbia Bar in 2009 and to the Alberta Bar in 2008. He is a member of the Law Society of Alberta, the Law Society of B.C., the Canadian Bar Association, the Canadian Tax Foundation and the Canadian Petroleum Tax Society.

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Publications & Presentations

- Author, Tax Litigation Journal, "Revisiting the Tax Benefit Component of the GAAR", 2021, Federated Press, Volume XXIV, No.1
- Sessional Instructor, International Tax, University of Calgary, 2021 to present
- Co-Author, "Lessons from Prior Changes to Capital Gain Inclusion Rates" (2020) 20:3 Tax for the Owner-Manager 1-2
- Sessional Instructor, Basic Tax, University of Calgary, 2019 and 2020
- Presenter, "Mobility and Executive Compensation", Canadian Tax Foundation, 2018 National Conference
- Presenter, "Successor Rules and Other Considerations for Purchasers and Vendors", 2016 CPTS National Conference
- Presenter, "Planning for the Recovery: A selection of Topics", 2016 CPTS Fall Lecture series
- Presenter, "Discretionary Inter-Vivos trusts: An Introductory overview of some key tax considerations", 2015
- Presenter, "The OECD BEPS Initiatives – A Primer", International Fiscal Association and Canadian Tax Foundation Joint Webinar, 2015
- Presenter, "Subsection 111(5) Same or Similar Business Considerations in an Oil and Gas Context", 2014 CPTS Fall Lecture series

Recent Insights

- **Alta Energy: Supreme Court of Canada finds that the General Anti-Avoidance Rule Does Not Preclude Treaty Shopping to Avoid Capital Gains Tax**

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