



Jeremy Ho

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Admission au barreau

Alberta 2013

Colombie-Britannique 2015

Faculté de droit

University of Victoria

Domaines de pratique

Droit fiscal

Planification fiscale

Disponible en Anglais seulement

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* (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 Current Cases)

Mandats récents

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- **Stellantis réalise un investissement de 30 G\$ ARS dans McEwen Copper inc.**
24 février 2023
- **Kadant inc. acquiert Conveyors Plus ltd.**
29 novembre 2022
- **Great Panther Mining Limited conclut la vente de son complexe minier Guanajuato et de la mine Topia à Guanajuato Silver Company Ltd.**
04 août 2022
- **Systemes médicaux Intelrad reçoit un investissement de croissance de TA Associates**
04 août 2022

Publications récentes

- **Perspectives fiscales : Résumé de 2022 et aperçu de 2023**
06 février 2023
- **Perspectives 2023 pour le secteur de l'énergie (en anglais seulement)**
11 janvier 2023
- **Commentaire relatif au budget fédéral de 2022 – Mesures fiscales**
08 avril 2022
- **Analyse du budget fédéral 2021**
18 mai 2021

Événements

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
24 janvier 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
07 février 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
01 février 2023