

# John M. Campbell

## Associate Counsel

### Toronto

#### OFFICE

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## Industries & Expertise

### INDUSTRIES

Mining

### EXPERTISE

Corporate Tax

## Biography

### BAR ADMISSION

Ontario, 1983

### EDUCATION

- LL.B., University of Toronto, 1981
- B.A., University of Toronto, 1976

### LANGUAGES SPOKEN

English

John Campbell practises taxation law, advising clients on domestic and international income tax issues. John has extensive experience with respect to the tax implications and structuring of corporate reorganizations, mergers and acquisitions, international tax planning, and other business transactions. He provides his clients with effective, practical tax advice based on his expertise and experience.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – Tax Law, 2019 – 2024
- *Who's Who Legal*, Canada Guide – Global Leader; Private Client, 2022 – 2023

- Who's Who Legal, Canada Guide – Thought Leadership; Private Client, 2023
- *Who's Who Legal*, Canada Guide – National Leader; Canada – Private Client, 2022
- *Canadian Legal Lexpert Directory*, Estate & Personal Tax Planning, 2018
- *Who's Who Legal Canada*: Private Client, 2015

## **Thought leadership**

### **Faculty Experience**

- Lectures for the Canadian Tax Foundation, the Law Society of Ontario and other organizations on tax matters

### **Presentations**

- "Doing Business in Canada," Invest in North America, September 2013
- "Insolvency Meets Tax: Debt Forgiveness and Restructuring," Commons Institute, March 2012
- "International Taxation of Patent and Intellectual Property Licences," European Patent Academy Seminar, May 2011
- "Tax Avoidance vs. Enforcement: Who is Winning?" Miller Thomson Seminar, June 2010
- "Tax Planning in Real Estate," Canadian Institute of Chartered Accountants National Tax Conference 2010
- "Current Income Tax Cases – The Supreme Court of Canada's GAAR Decisions," CICA National Tax Conference 2005
- "Safe Income and Safe Income on Hand: An Update," (with Greg C. Boehmer of Ernst & Young LLP) Ontario Tax Conference 2005
- "Canadian Income Tax Residence for Individuals," STEP Canada National Conference 2002
- "Deductibility of Trips and Other Incentives for Independent Sales Contractors," Direct Sellers Association Tax Seminar 2001
- "Income Tax Characterization of e-Commerce Revenues," (with Douglas Han) Insight 2000
- "How to Obtain and Use Documents from the Canada Customs and Revenue Agency," (with Robert Hayhoe) Ontario Certified General Accountants Public Practitioners Convention 2000
- "Access to Revenue Canada Documents," Insight 1999, "Tax Issues on Going Public" – Infonex 1995
- "Recent Technical Interpretations and Administrative Developments," Canadian Tax Foundation 1995 Ontario Tax Conference,
- "Taxation Aspects of Real Estate Remedies," Lexium 1994
- "Recent Income Tax Cases," Canadian Tax Foundation 1993 Ontario Tax Conference
- "Income Tax Assessments – Objections and Appeals," Canadian Institute 1992
- "Starting U.S. Operations," Canadian Tax Foundation 1991 Ontario Tax Conference.

## **Publications**

- Case Review: *The TDL Group Co. v. The Queen*, Taxes & Wealth Management, Thomson Reuters, May 2015, Issue 8-2, 2015
- Canada's Focus on International Tax, IFA Korea Journal, 2013
- Federal Budget Review, 2013
- Foreign Affiliate Dumping Transactions, International Tax Update, November 2012
- Pertinent Loan or Indebtedness Regime, International Tax Update, November 2012
- Thin Capitalization Regime, International Tax Update, November 2012
- International Tax Update – November 2012, Miller Thomson, 2012
- Upstream Loans and Other Indebtedness to Foreign Affiliates, Tax Notes, December 2011
- Foreign Exchange Gains and Losses, Tax Notes, Spring 2005
- New Draft Income Tax Legislation Respecting Non-Competition Covenants and Other Restrictive Covenants, Tax Notes, Summer 2004
- Ontario Capital Tax – Is Inventory Financing Exempt?, Tax Notes, Summer 2004
- Non-Resident Trust and Foreign Investment Entity Changes Postponed, Tax Notes, Winter 2002
- Cross Border Intercompany Management and Administration Charges, Tax Notes, Summer 2002
- Withholding Tax Exemption for Computer Software Royalties Broadened, Tax Notes, Spring 2002
- Employee Stock Options, Tax Notes, Winter 2001
- Tax Treaty Status Report, Tax Notes, Winter 2001
- Non-Resident Trusts – New Draft Legislation, Tax Notes, Fall 2001
- Employee Stock Options, Tax Notes, Spring 2001
- Tax Planning for the Private Company Shareholder on Death, Tax Notes, Spring 2001
- Non-Resident Trusts and Foreign Investment Entities, Tax Notes, Fall 2000
- Thin Capitalization Rules Tightened, Tax Notes, Spring 2000

## **Memberships & affiliations**

- Canadian Bar Association
- Canadian Tax Foundation
- International Fiscal Association