



## Robert B. Hayhoe

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### RELATED SERVICES

Charities & Not-for-Profit  
Corporate Governance

### RELATED INDUSTRIES

Social Impact

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## Biography

Robert Hayhoe is a leading adviser in the charities and non-profit sector in Canada. Certified by the Law Society of Ontario as a specialist in Tax Law, Robert also serves as Chair of Miller Thomson's National Tax Practice Group and sits on the Firm's Executive Committee. He provides both general counsel and specialized tax advice to charities and not-for-profit organizations across Canada.

Robert advises clients on the tax law governing charitable registration and non-profit status. He has experienced dealing with the complex law governing foreign expenditures and activities by Canadian charities, and with establishing structures to permit foreign charities to work and fundraise in Canada. Robert coordinates teams of Miller Thomson lawyers to provide advice on large projects such as national mergers.

Robert provides sophisticated advice on cutting-edge charity law issues including social enterprise structures and political activities. Robert often represents charities and not-for-profit organizations faced with tax audits on these issues, and on other compliance issues.

## Professional achievements & leadership

- *The Best Lawyers in Canada*, Charities/Non-Profit Law; Tax Law; Trust and Estates, 2006 – 2020
- *Chambers Canada*, Charities/Non-profits, 2018 – 2020
- *The Canadian Legal Expert Directory*, Charities/Not-for-Profit Law, 2004 – 2020
- Acritas Stars global survey of stand-out lawyers, 2018
- Lexpert Rising Stars, Leading Lawyers Under 40, 2007

## Thought leadership

- Author, "From Charity to Social Impact", *Lexpert Magazine*, February 14, 2019
- Appeared before the Senate Special Committee on the Charitable Sector to present on impact of public policy on charities and non-profit organizations, and of the voluntary sector, December 3, 2018
- Robert is the primary author of *Charities Taxation, Policy and Practice*, a Thomson Reuters looseleaf service which is the only comprehensive Canadian charity tax textbook. He co-authored "Charitable organisations in Canada: overview" for the 2018 *Charity Global Guide* (Thomson Reuters). Robert has also published many charity and non-profit law articles and presents regularly on charity law topics. For example, Robert has published in the *Canadian Tax Journal*, *The Philanthropist*, the *Exempt Organization Tax Review*, the *STEP Journal*, and Oxford University's *Trusts and Trustees*.

## Professional memberships

- Canadian Bar Association, Charities & Not-for-Profit Section Executive Member
- Ontario Bar Association, Taxation Section member and Charities and Non-Profit Section Executive Member
- American Bar Association, Section of Taxation, Exempt Organizations Committee  
Canadian Bar Association Liaison
- International Fiscal Association
- Canadian Tax Foundation

- Canadian Association of Gift Planners
- International Society for Third-Sector Research
- Society of Trust and Estate Practitioners, TEP designation
- Advisory Council Member: International Centre for Not-for-Profit Law

## **Languages spoken**

- English
- French

## **Bar admissions & education**

- Ontario Bar, 1998
- British Columbia Bar, 2006
- LL.M. (taxation), Osgoode Hall Law School, York University, 2000
- In Depth Tax Course, Canadian Institute of Chartered Accountants, 2000
- LL.B., University of British Columbia, 1995
- B.A., Trinity College, University of Toronto, 1992