

Gerald D. Courage

Avocat-conseil

Toronto

BUREAUX

416.595.8163

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Secteurs et Expertises

EXPERTISE

Fiscalité des entreprises

Biographie

ADMISSION AU BARREAU

British Columbia, 2015

Ontario, 1979

FORMATION

- LL.M., Harvard Law School, 1981
- LL.B., Queen's University, 1977
- B. Comm., University of Toronto, 1974

LANGUAGES SPOKEN

Anglais

Gerald, the former Chair of the firm from 2008 to 2013, and Acting Chief Operating Officer from August 2019 to October 2021, brings over 40 years of experience in tax law. His broad knowledge spans corporate tax, advising both Canadian and international businesses on tax matters. Gerald has particular experience in mergers and acquisitions, corporate reorganizations, corporate finance, and business succession planning.

Gerald is a renowned lecturer on tax issues, having spoken at various conferences. Recent engagements include presenting at events on topics as diverse as advantages of doing business in Canada, tax policy for growth, and global enterprise strategies. Gerald has also contributed articles to prestigious industry publications on tax-related matters.

Active within a range of professional organizations, Gerald's memberships include the Canadian Bar Association, Canadian Tax Foundation, International Fiscal Association, International Bar Association, Canadian Petroleum Tax Society, and Society of Trust and Estate Practitioners.

Engagement

Reconnaissance

- *The Best Lawyers in Canada* – Corporate Law, 2013 – 2023

Leadership éclairé

Faculty Experience

- Lecturer and Chairperson at numerous conferences focused on tax matters, including: Law Society of Ontario, Canadian Bar Association (Ontario), Canadian Tax Foundation, Canadian Institute of Chartered Accountants, Federated Press, Canadian Life and Health Association, Canadian Institute, and Lexium
- Former lecturer at the University of Toronto on matters relating to taxation and commercial law

Recent Presentations

- The Cost and Tax Advantages of Doing Business in Canada, a Networking Event presented by The Consulate General of Canada in New York, New York, USA on February 24, 2015.
- Corporate Rollovers to Defer Tax, Federated Press 3rd Tax Planning for the Sale of a Business Course in Toronto, ON, January 2015
- Tax Policy to Promote Growth, 2014 CEO Connection Mid-Market Convention Program in Philadelphia, PA, October 2014
- Achieving the Global Enterprise, AutoConnect 2014, Frost, Brown, Todd LLP, Nashville, TN, October 2014
- Legislation & Budget Update—Federal and Provincial Budgets, Canadian Life and Health Insurance Association, 2008 Tax Officers Annual Meeting, May 2008
- Utilization of Tax Losses and Debt Restructuring, Federated Press, Ninth Annual Conference on Taxation of Corporate Reorganization, January 2008

Recent Publications

- "The Thin Capitalization and Proposed Back-to-Back Loan Rules," *Taxes & Wealth Management*, Issue 7-4, September, 2014
- "Are You A Serial Entrepreneur or A Closet Venture Capitalist?" *Taxes & Wealth Management*, Issue 7-2, May, 2014
- "Federal Budget Review," 2013

- "Legislation & Budget Update—Federal and Provincial Budgets," *Canadian Life and Health Insurance Association, 2008 Tax Officers Annual Meeting*, 2008
- "Utilization of Tax Losses and Debt Restructuring," Federated Press, *Ninth Annual Conference on Taxation of Corporate Reorganization*, 2008

Adhésions et affiliations

- Canadian Bar Association
- Canadian Tax Foundation
- International Fiscal Association
- International Bar Association
- Canadian Petroleum Tax Society
- Society of Trust and Estate Practitioners