

Robert B. Hayhoe

Partner

Toronto

OFFICE

416.595.8174

rhayhoe@millerthomson.com



Industries & Expertise

INDUSTRIES

Charity & Not-For-Profit

EXPERTISE

Charities & Not-For-Profit | Corporate
Governance | Tax Controversy and Disputes
Resolution | Private Client Services | Tax

Biography

BAR ADMISSION

Ontario, 1998

British Columbia, 2006

EDUCATION

- 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

LANGUAGES SPOKEN

English, French

Robert Hayhoe stands out as a top advisor within Canada's charities and non-profit arena. Certified by the Law Society of Ontario as a specialist in Tax Law, Robert provides both general counsel and specialized tax advice to charities and not-for-profit organizations across Canada, including those facing tax audits and compliance challenges. Particularly adept at navigating the complex law concerning cross-border charitable activity, Robert has experience dealing with foreign expenditures by Canadian charities, as well as establishing structures to permit foreign charities to work and fundraise in this country. Robert leads teams at Miller Thomson to support extensive projects such as national mergers and his counsel extends to cutting-edge matters such as social enterprise structures and advocacy activity.

Robert's impactful publications and presentations, including his authorship of the *Charities Taxation, Policy and Practice* textbook, cement his reputation as an authority in the realm of charity and non-profit law.

A member of numerous prestigious legal associations, Robert's involvement speaks volumes about his commitment to the legal community. He is active in the Canadian Bar Association and the American Bar Association, while his recognition in *The Best Lawyers in Canada* and *Chambers Canada*, among others, solidify Robert's standing as a legal luminary in the field.

Industry involvement

Recognition

- *The Best Lawyers in Canada* – Charities/Non-Profit Law, 2018 – 2025; Tax Law, 2013 – 2025; Trust and Estates, 2006 – 2025
- *Chambers Canada* – Charities/Non-profits, 2018 – 2025
- *Recognized as a Thomson Reuters Stand-out lawyer*, 2023-2025
- *The Canadian Legal Expert Directory* – Charities/Not-for-Profit Law, 2004 – 2025
- Acritas Stars global survey of stand-out lawyers, 2018
- *Expert Rising Stars, Leading Lawyers Under 40*, 2007

Thought leadership

- Author, "From Charity to Social Impact", *Expert 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*.

Memberships & affiliations

- 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