



Peter Botz*

Co-Chair, B.C., Tax
Vancouver

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*Law Corporation

education and year of call

- Called to the British Columbia bar - 1990
- Called to the Alberta bar - 1986
- Queen's University, LLB - 1985

practice areas

tax
business taxation
cross-border taxation
mergers and acquisitions
corporate finance
charities/not-for-profit/tax-exempts
sales and commodity taxation

industries

food, beverage and agribusiness
private equity structuring and formation
investments
mining
oil and gas
forest products

profile

Peter practices primarily in the area of taxation. His tax practice encompasses the full range of tax planning and implementation for corporations and individuals.

Peter has significant experience in structuring tax-effective corporate and commercial transactions, including mergers and acquisitions, divestitures, plans of arrangement, spin-off transactions and corporate reorganizations. He plays an integral role in the planning and implementation of securities offerings and other corporate finance transactions. He also advises regularly on the tax aspects of compensation and incentive plans.

In the area of international transactions, Peter has worked for many of the firm's clients engaged in international business operations, and he regularly advises on the tax elements of inbound and outbound business transactions and structures.

Peter's practice includes a significant element of individual and closely-held business tax planning, including trust and estate tax planning.

Peter has made numerous presentations on tax topics, and he has taught the International Transactions course as adjunct professor at the University of British Columbia (Law School).

directorships and professional associations

- Canadian Bar Association
- Canadian Tax Foundation

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- International Bar Association
- International Fiscal Association
- Society of Trust and Estate Practitioners
- Past member, Vancouver Board of Trade Federal Budget Task Force
- Past member, B.C. Chamber of Commerce Finance and Taxation Committee

representative matters

Recent representative transactions as tax counsel include:

- Acted for Bit Stew Systems in its agreement to be acquired by GE Digital in a deal valued at US\$153-million (November 2016).
- Acted for Northern Dynasty Minerals in its completion of a concurrent registered US offering and Canadian offering of Units (with prospectus), for total proceeds of \$17.1 million (June 2016).
- Acted for Auryn Resources Inc. in its bought deal transaction, of a mix of flow-through and non-flow-through shares, of \$15 million proceeds (May 2016)
- Acted for Plentyoffish Media Inc. ("POF") and its founder in POF's acquisition by The Match.com Group for US\$575 million in cash (July 2015)
- Acted for Tahoe Resources Inc. in a secondary offering of its shares by Goldcorp Inc. for \$998 million (June 2015)
- Acted for Cayden Resources Inc. in its agreement to be acquired by Agnico Eagle Mines Limited for total consideration of approximately C\$205 million (November 2014)
- Acted for West Fraser Timber Co. Ltd. with regard to its US\$300 Million Senior Notes Offering (October 2014)
- Acted for Koppers Inc. in its acquisition of Osmose Holdings, Inc.'s wood preservation and railroad services businesses for \$460 million (August 2014)
- Acted for PNI Digital Media Inc. in its acquisition by Staples Incorporated (July 2014)
- Acted for Asanko Gold Inc. with regard to its acquisition of PMI gold corporation for \$185 million (February 2014)
- Acted for West Fraser Mills Ltd. with regard to West Frasers acquisition of sawmill and lumber remanufacturing facilities in Edson, Alberta, from Sundance Industries, including crown timber tenure rights (October 2012)
- Acted for CTF Technologies, Inc. in its acquisition by FleetCor Technologies, Inc. for US\$180 million (July 2012)

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- Acted as Canadian tax counsel for Great Canadian Gaming Corporation on the following (July 2012):
 - offering of 6.625 per cent senior unsecured notes with a principal amount of \$450 million
 - \$100 million substantial issuer bid
 - a tender offer for US\$170 million outstanding principal amount of its 7.250% subordinated notes
- Acted for Century Iron Mines Corporation in its formation of a joint venture with WISCO International Resources Development & Investment Limited regarding Century Iron's Sunny Lake iron property (August 2011)

awards and rankings

- Recognized by *Best Lawyers in Canada (2020)* as a leading lawyer in the area Tax Law
- Listed in Who's Who Legal: Canada 2010 Report on Canada's Leading Business Lawyers (Corporate Tax).

teaching engagements

- Peter has taught the International Transactions course as adjunct professor at the University of British Columbia (Law School).

publications

March 2018

Budget 2018: Tempered Private Company Passive Investment Income Changes Unveiled
Tax Bulletin

March 2018

Budget 2018: A Blast from the Past – Tiered-Partnership Trap Reinstated
Tax Bulletin

March 2018

Budget 2018: Cross Border Tax Planning Measures Targeted
Tax Bulletin

March 2018

Budget 2018: Cannabis Taxation Plans Move Forward
Tax Bulletin

March 2018

Budget 2018: Reassessment Periods and Information Sharing Expanded
Tax Bulletin

March 2018

Budget 2018: Government Proceeds with "Investment Limited Partnership" GST/HST Measures and Holding Corporation Consultations
Tax Bulletin

March 2018

Budget 2018: Mineral Exploration Tax Credit Extended and Tax Support for Clean Energy Expanded
Tax Bulletin

March 2017

Budget 2017: Timing of Recognition of Gains and Losses on Derivatives
Tax Bulletin

March 2017

Budget 2017: Tax Changes Affecting the Resource Industries
Tax Bulletin

March 2017

Budget 2017: New Rules Governing the Taxation of Segregated Funds
Tax Bulletin

March 2016

Budget 2016: Debt Parking Rules Expanded to Address Foreign Currency Denominated Debts
Tax Bulletin

March 2016

Budget 2016: New Rules Governing the Taxation of "Switch Fund" Shares
Tax Bulletin

December 2015

New Government's First Round of Tax Changes Introduced in Parliament
Tax Bulletin

November 23, 2015

Significant Tax Changes on the Horizon
Tax Bulletin

February 2014

Budget 2014: Significant Tax Changes Affecting the Canadian Resource and Energy Sector
Tax Bulletin

February 2014

Budget 2014: Revisions to the Tax on Split Income (the "Kiddie Tax")
Tax Bulletin



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February 2014
Budget 2014: Thin Cap and Withholding Tax Rules Get Tougher
Tax Bulletin