



## Jamie M. Wilks

Co-Chair, Commodity Tax and Customs  
Toronto

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### education and year of call

- Called to the Ontario bar - 1989
- University of Toronto, LLB - 1987

### practice areas

tax  
international trade  
business law  
customs regulation  
anti-dumping and anti-subsidy remedies  
import and export controls and permits  
international trade regulation  
international economic and trade sanctions  
cryptocurrency and blockchain  
white collar defence and government investigations

### industries

automotive  
banking, finance and insurance  
food, beverage and agribusiness  
transportation  
infrastructure  
commercial real estate

### profile

Jamie is a commodity tax, customs and international trade lawyer at McMillan LLP. His taxation practice focuses on commodity taxes, such as excise duties and taxes, provincial retail sales taxes (PST) and multi-stage value-added taxes (VAT), including the Goods and Services Tax (GST), the Harmonized Sales Tax (HST) and the Québec Sales Tax (QST), including the e-commerce initiatives requiring non-resident suppliers to collect QST from Québec consumers (to impose the so-called "netflix tax") that took effect in 2019.

He advises on how to minimize or eliminate tax and duty costs, assists in obtaining duty and tax refunds, and has successfully disputed proposed and actual assessments resulting in substantial savings for clients. He advises on customs tariff classification, valuation and tariff treatment (origin) of imported goods to ensure compliance, and to minimize or eliminate duties, to the extent possible.

Jamie helps clients practically navigate the complex world of sales and commodity taxation by:

- Assisting with GST/HST compliance measures and ruling requests, voluntary disclosures, audits, objections and appeals
- Advising on commodity-specific excise taxes and duties imposed by the federal and provincial governments, such as on cannabis, alcohol, tobacco, and fuel
- Advising on the application of commodity-specific taxes
- Helping non-Canadian entities understand the impact of the federal GST/HST on their business operations in Canada
- Offering legal tax planning and structuring advice in

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purchase and sale transactions to minimize commodity tax liabilities and costs

- Providing advice and guidance on commodity tax compliance
- Advising clients on how to minimize commodity tax assessment risk
- Preparing and filing voluntary disclosures to avoid penalties, fines and prosecutions
- Advising non-residents of Canada/provinces about commodity tax registration and compliance obligations
- Preparing tax ruling and interpretation requests
- Providing legal advice concerning commodity tax and customs priorities in the context of Companies' Creditors Arrangement Act (CCAA) and Bankruptcy and Insolvency Act (BIA) proceedings
- Advising corporate directors and officers concerning their duties and obligations to ensure their companies comply with tax and other laws, including to avoid personal liabilities and offences

Jamie has advised clients on how to comply with a wide range of international economic and trade sanctions, including against Russia, Ukraine, and the boycotts against Syria and Iran, sought and obtained comfort letters from Global Affairs Canada to confirm that proposed transactions do not contravene sanctions, prepared and submitted applications to obtain export permits/licences, and represented clients in defending against enforcement actions for alleged contraventions of sanctions.

Jamie assists clients in becoming compliant with the myriad of complex regulatory rules that govern international trade in goods (such as import and export controls, food safety regulatory reform, plant pesticide controls, motor vehicle safety standards, and origin labelling requirements).

Jamie has advised clients from a broad range of industries and sectors including major national and international financial institutions, private and public investment funds, real estate conglomerates, public corporations, telecommunications and technology companies, advertising agencies, retailers, manufacturers, health care, entrepreneurs and non-profit organizations.

Jamie has written extensively for various publications and spoken on numerous occasions at conferences and symposiums on many different aspects of commodity taxation, customs and trade law, and has prepared submissions on behalf of the Canadian Bar Association (CBA) Commodity Tax, Customs and Trade Section to the Canada Revenue Agency and Department of Finance relating to proposed GST/HST amendments and

GST/HST administrative interpretations and policies.

## directorships and professional associations

- Customs and Legislative Committee of the Canadian Association of Importers and Exporters (CAIE)
- CBA International Law Section, Customs and Trade Sub-Committee
- CBA Commodity Tax, Customs and Trade Section
- CBA International Trade and Investment Sub-Committee
- American Bar Association (ABA), International Law Section (ILS), Customs Committee
- ABA, ILS, Canada Committee

## awards and rankings

- Recognized in the 2020 Canadian Legal Lexpert Directory as a Repeatedly Recommended lawyer in the area of Commodity Tax/Customs
- Recognized by *Best Lawyers in Canada (2020)* as a leading lawyer in the area of Tax Law
- Recognized in the 2019 *Canadian Legal Lexpert Directory* as a Repeatedly Recommended lawyer in the area of Commodity Tax/Customs
- Recognized in the *Best Lawyers in Canada (2019)* as a leading practitioner in the area of Tax Law
- Recognized in the *Best Lawyers in Canada (2018)* as a leading practitioner in the area of Tax Law
- Recognized in the *Canadian Legal Lexpert Directory 2016* as a leading lawyer in the area of Commodity Tax/Customs

## publications

### March 31, 2020

Corporate Directors Beware - Trap Lurks Beneath the Surface of Recent COVID-19 GST-HST-QST Remittance Relief  
Tax Bulletin

### March 2019

Budget 2019: New Excise Duty Regime For Three New Classes of Legalized Cannabis Products, and GST/HST Amendments for Health Care and Zero-Emission Passenger Vehicles  
Commodity Tax Bulletin

### 2019

Review of Judicial Review in the GST/HST and Ontario RST Context

- Case Comment on *Westminster Savings Credit Union v Attorney-General of Canada*, Federal Court, 2019 FC 304, and *BFL Canada Risk v. Minister of Finance*, Ontario Superior

Court, 2018 ONSC 7349  
*Sales, Tax, Customs & Trade Journal, Volume II, 2019*

## **2018**

Consideration of the Scope of an "Unfunded Benefit Plan" for the Purposes of Taxation under the Ontario *Retail Sales Tax Act* - Case Comment on *Capcorp Planning (2003) Inc. v Minister of Revenue*, Ontario Court of Appeal, 2018 ONCA 406 (reversing Ontario Superior Court at 2016 ONSC 5041)  
*Sales, Tax, Customs & Trade Journal, Volume XV, No.4, 2018*

## **August 2018**

Finance Proposes Amendments to Limit Holding Company - Input Tax Credit Claims ("ITC") and Seeks Consultations on Further Possible Changes  
Tax Bulletin

## **July 2018**

Significant Changes for Businesses Making Taxable Supplies into Québec  
Tax Bulletin

## **July 2018**

Surtax! What To Do Now  
International Trade Bulletin

## **June 2018**

Tit for Tat  
International Trade Bulletin

## **March 2018**

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

## **2018**

Credit Where Credit is Due  
- GST/HST case comment on *North Shore Power Group Inc. v The Queen*, Federal Court of Appeal, 2018 FCA 9 (reversing Tax Court of Canada at 2017 TCC 01)  
*Sales, Tax, Customs & Trade Journal, Volume II, No. 2, 2018*

## **November 2017**

Your Halloween Edition: The Ghost of the Terminated GST/HST Deemed Trust  
Restructuring and Tax Bulletin

## **October 2017**

A New Tax on Investment Funds: Distributions to General Partners (GPs) of "Investment Limited Partnerships" Possibly Subject to GST/HST  
Tax Law Bulletin, Investment Funds & Asset Management

Bulletin

**September 2017**

Supreme Court Justices Drop the Gloves Over Tariff  
Classification  
Tax Article

**September 2017**

Quebec Retail Sales Tax Act Repealed 25 Years Ago Is Still  
Relevant For Determining ITC Recapture  
- Case comment on *Triple M Metal LP v The Queen*, Tax Court  
of Canada, 2016 TCC 293  
*Sales, Tax, Customs & Trade Journal, Volume XIII, No.4, 2017*

**July 2017**

The Canada Revenue Agency Proposes Draft Memorandum for  
Voluntary Disclosures Involving GST/HST and Other Excise Tax  
Matters  
Tax Bulletin

**March 2017**

Budget 2017: Proposed GST/HST Amendments  
Budget 2017: Proposed GST/HST Amendments

**February 2017**

Club Intrawest: Is it a supply? If so, what is the supply and  
where is it made?  
Tax Bulletin

**August 2016**

Proposed GST/HST changes for investment limited partnerships  
and other investment funds  
Tax Bulletin

**July 2016**

Senate Committee Report Promotes Dismantling Internal Trade  
Barriers within Canada  
Trade Bulletin

**July 2016**

Let the Good Times Roll: Court Allows the Free Flow of Liquor  
Across Provincial Borders  
International Trade Bulletin

**April 2016**

Budget 2016: Reporting of "Grandfathered" New Home Sales  
Tax Bulletin

**March 2016**

Budget 2016: GST / HST Changes Affecting Charities  
Tax Bulletin

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**March 2016**

Budget 2016: Proposed GST/HST Amendments  
Tax Bulletin

**October 2015**

Canada Border Services Agency ("CBSA") Revises its Policy on  
Canadian Customs Voluntary Disclosures  
International Trade Bulletin

**October 2015**

Shining a Light on Solar Panels: Government Promotion of  
Renewable Energy Leads to Trade Disputes and Trade  
Remedies  
International Trade Bulletin

**August 2015**

Government can Impose Penalties on Large Businesses for  
Deficiently Reporting Recapture of Input Tax Credits ("ITCs")  
Tax Bulletin

**July 2015**

Reduction of Input Tax Credit ("ITC") Recapture Rate for  
Ontario Portion of HST ("OHST") starting July 1, 2015  
Tax Bulletin

**March 2015**

Finally! CBSA to Allow Duty Refund Claims on Downward  
Transfer or Sale Price Adjustments  
International Trade Bulletin

**November 2014**

GST/HST Closely Related Election Amendments – Tips & Traps  
Tax Bulletin

**June 2014**

Accessing Input Tax Credits ("ITCs") of Holding Companies and  
Partners and Structuring of Partnerships to Reduce GST/HST  
Costs  
Tax Bulletin