



## Greg Rafter

### Associate

T 403.232.9213  
F 403.266.1395  
Calgary  
[GRafter@blg.com](mailto:GRafter@blg.com)  
[LinkedIn](#)

[Tax](#)  
[Private Client Planning](#)  
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[Tax Disputes & Litigation](#)

Greg's practice focuses on tax and corporate law, with an emphasis on business structuring, private client tax planning, and resolving tax disputes such as the GAAR, tax avoidance , and assisting with complex tax audits.

Greg summered and articulated at BLG before joining the firm as an associate.

## Experience

- **Kone inc. c. ARQ**, 2022 QCCQ 9892 — Represented Kone Inc. in a successful appeal of tax assessments issued by Revenu Québec which imputed interest income totaling \$75 million on the basis that the underlying sale and repurchase agreements were sham transactions and were subject to Québec's General Anti-Avoidance Rule. Currently representing the taxpayer in ARQ's appeal to the Québec Court of Appeal.
- **R v Yang**, 2020 CarswellAlta 2621 (ABQB), represented individual target and related closely-held corporations in multiple court appearances as related to 15 simultaneous search warrants executed cross-country in the first publicized "Panama Papers" tax evasion investigation in Canada.

## Insights & Events

- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023

- Author, "Harmful tax rule changes affecting Canadian-owned foreign real estate businesses", BLG Article, September 2023
- Author, "New federal requirements for a corporate beneficial ownership registry on the horizon", BLG Article, August 2023
- Co-Author, "FAPI Changes for Canadian-Owned Real Estate Developers", IFA Canada International Tax Highlights Volume 2, August 2023
- Author, "Texas hold 'em or taxes hold 'em? Taxes and gambling in Canada", BLG Article, July 2023
- Author, "The Federal Budget 2023: Canada's first response to the U.S. Inflation Reduction Act", BLG Article, March 2023
- Author, "Alberta Budget 2023: Surplus, spending and a Spring election", BLG Article, March 2023
- Author, "Hickory, dickory, dock, payment verification deadlines are running out the clock: COVID-19 benefits in Canada", BLG Article, February 2023
- Autonomous vehicle laws in Canada: Provincial & territorial regulatory review, BLG Perspective, January 2023
- Author, "Canada's 2030 Emissions Reduction Plan and the expansion of tax credits for green technology", BLG Article, December 2022
- Author, "The COVID-19 pandemic and the right to a trial within a reasonable time", BLG Article, October 2022
- Autonomous vehicles: cross jurisdictional regulatory perspectives update, BLG Perspective, October 2022
- Author, "Canada's First Home Savings account", BLG Article, September 2022
- Autonomous vehicle laws in Canada: Provincial & territorial regulatory landscape, BLG Perspective, December 2021
- Author, "Supreme Court of Canada dismisses General Anti-Avoidance Rule in Tax Treaty Decision", BLG Article, December 2021
- Autonomous vehicles: Canada's readiness for the future, BLG Perspective, December 2021
- Author, "Agriculture 4.0: Preparing for the future of Agribusiness", BLG Article, November 2021
- Author, "Alberta Legislature introduces Bill 73 - Infrastructure Accountability Act", BLG Article, November 2021
- Author, "The Pandora Papers and tax investigations in Canada", BLG Article, October 2021

## Beyond Our Walls

### Professional Involvement

- Member, Law Society of Alberta

### Community Involvement

- Volunteer, BLG Reads to Kids

## Bar Admission & Education

- Alberta, 2022
- JD, University of Alberta, 2021



- BSc, University of Calgary, 2012

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