

# Maurice Chiasson, K.C.

#### **Partner**



Queen's Marque 600-1741 Lower Water Street Halifax, N.S. B3J 0J2

Phone: +1.902.420.3300 Mobile: +1.902.452.8626 Fax: +1.902.420.1417

mchiasson@stewartmckelvey.com

Language(s) spoken: English, French
Bar Admission(s): Nova Scotia, 1989
Legal Assistant(s): Wendy L. MacIsaac

Providing legal services through a professional corporation.

An expert practicing in commodity tax and commodity tax litigation, Maurice maintains a robust practice supporting clients in lending institutions, government agencies, large service firms and large manufacturers. With more than 30 years of experience he counsels clients through the complex components related to commodity taxation, including goods and services tax, customs and provincial taxation.

Maurice is adept at advising clients who are often involved in complex, time-sensitive financing transactions. As a result, he is able to help his clients achieve their goals, while at the same time making a positive contributions to his clients and their businesses.

### **Practice Areas**

Banking & Financing
Bankruptcy, Receivership & Insolvency
Commercial Transactions/Agreements
Corporate Formation/Reorganization
Mergers & Acquisitions
Tax

### **Education & Career**

#### **Education**



Dalhousie University (BA, 1984)
Dalhousie University (LLB, MBA, 1988)

#### **Activities**

Member, Canadian Bar Association

Member, Canadian Tax Foundation

Associate Member, Canadian Progress Club

Member, Sales and Commodity Tax Subsection, Canadian Bar Association

Member, Insolvency Institute of Canada

Chair, Finance Committee, Nova Scotia Barristers' Society

Participant, GST-HST Leaders' Forum, 2007 - present

Director, Halifax Comedy Festival Society, 2009 - present

Member, Canadian Insolvency Foundation, 2010 - present

Member, Steering Committee, Amendments to the Nova Scotia Companies Act, 2002 - 2008

#### **Accolades**

Best Lawyers 2023, Insolvency and Financial Restructuring Law "Lawyer of the Year" in Halifax

Best Lawyers 2021, Insolvency and Financial Restructuring Law "Lawyer of the Year" in Halifax

Who's Who Legal: Canada 2021 - 2024(Banking)

King's Counsel, 2008

Recipient, Sovereign's Medal for Volunteers, 2016

Best Lawyers: Banking and Finance Law, 2008 - 2010, 2013 - 2025 Best Lawyers: Insolvency and Financial Restructuring, 2012 - 2025

Best Lawyers: Tax Law, 2011-2025

Lexpert/American Guide to the Leading 500 Lawyers in Canada, 2008 & 2009

Lexpert rating: Asset Equipment Finance/ Leasing, 2012, 2014 - 2024 Lexpert rating: Banking & Financial Institutions, 2011, 2013 - 2024

Lexpert rating: Commodity Tax/Customs, 2013 - 2024 Lexpert rating: Corporate Commercial Law, 2012 - 2024

Lexpert rating: Insolvency & Financial Restructuring, 2015 - 2024 Lexpert rating: Corporate Mid-Market, 2008 - 2010, 2013 - 2024

Martindale-Hubbell rating: BV Distinguished®

## **Thought Leadership**

Federal Court of Appeal confirms CRA deemed trust priority for unremitted HST - mortgage lenders beware May 14, 2020

In-depth: economic response measures to COVID-19

April 06, 2020



### **Presentations**

Presenter, CRA Rules on Assignment of Real Estate Agreements, GST Leaders' Forum October 28, 2022

Presenter, Application of GST/HST to Cross-Border Transactions – Do the Rules Work?, GST Leaders' Forum December 01, 2020

Presenter, Inside or Outside - Review of Place of Supply Rules and Selected Export Issues, CPA Canada Virtual Seminar November 25, 2020

Presenter, Deemed Trusts and The GST – Lessons for Secured Creditors, Annual Review of Insolvency Law February 07, 2020

Presenter, *Building Blocks*, GST/HST (Stewart McKelvey Tax School) November 05, 2019

Presenter, GST-HST Hot Topics, 2018 Atlantic Provinces Tax Conference

Presenter, Deemed Trusts and the HST - Lessons for Registrants and Secured Creditors, CPA Commodity Tax Symposium October 16, 2018

Presenter, Dealing with CRA – Remedies and Enforcement: "So You Owe CRA Money...", GST Leaders' Forum 2015 April 28, 2015

Presenter, Fair Market Value under the Excise Tax Act "What's Fairness Got to Do with Anything?", 2011 CICA Commodity Tax Symposium

September 27, 2011