

Graham Haynes

Associate



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Language(s) spoken: English

Bar Admission(s): New Brunswick, 2019

Legal Assistant(s): [Maxine Ricketts](#)

Graham maintains an active tax practice that encompasses both tax litigation and tax planning. In the realm of tax litigation, he regularly provides guidance to clients regarding income, sales and other tax audits, objections and appeals. Graham has achieved numerous successful outcomes before the Tax Court of Canada, the Federal Court of Canada and the Superior Courts of the Atlantic Provinces. Prior to practice, he clerked at the Tax Court of Canada.

Concerning tax planning, Graham advises clients involved in the organization or reorganization of their corporate, partnership, and trust structures to achieve various business objectives. He is currently in the third and final year of the Chartered Professional Accountants of Canada In-Depth Tax Program.

Tax Dispute Resolution

- Advised a group of ultra-high net worth private clients in respect of reassessments of over one hundred million dollars of additional income relating to a benefit conferral assessment in the context of a succession plan.
- Represented a financial institution in respect of a reassessment for tens of millions of dollars in withholding taxes related to the characterization of several cross-border transfers made over the course of several years.
- Successfully defended the directors of a Canadian chemical testing company from directors' liability related to hundreds of thousands in unpaid payroll and excise tax remittances.
- Represented various small-to-medium sized enterprises and their shareholders with respect to specific matters including business losses, shareholder benefits, expense claims, deemed dispositions, tax credit availability, etc.
- Advised and represented charities and non-profit organizations with regard to maintaining tax-preferred status, donations, etc.
- Successfully brought several applications to the Canada Revenue Agency and relevant Courts for taxpayer relief from deemed dispositions, penalty taxes and other matters in the context of late and amended elections and other filings.

Tax Planning / Reorganizations

- Acted for a global corporate group in respect of the reorganization of its international corporate structure in connection with the closing of a substantial investment by a pension fund.
- Advised various mid-market enterprises in reorganizing their corporate structures including business spin-outs, estate freezes, asset strips, post mortem pipelines and other matters.
- Represented a Canadian real estate investment group in designing and implementing a complex corporate structure for investment.

Corporate Law

- Acting as agent to national and international law firms and corporation with respect to the laws of Atlantic Canada.
- Represented several public and private corporations with respect to various acquisition and sale transactions.
- Represented a TSX-V listed company in connection with its acquisition of a New Brunswick-based cryptocurrency mining facility.
- Advised a Canadian real estate investment group on several multi-million dollar investments and projects across Canada.

Graham serves his profession and community by sitting on the board of directors for non-profit organizations and various volunteer committees. He acts as a mentor to his junior colleagues as well as to current and prospective law students through the JD Bridges Foundation, the Osgoode Mentor Program and the St. Francis Xavier University XConnects Program.

Practice Areas

Commercial Transactions/Agreements

Corporate Formation/Reorganization

Tax

Tax Dispute Resolution

Education & Career

Education

CPA Canada, In-Depth Tax Program, 2024 (anticipated)

Tax Court of Canada, Judicial Clerkship, 2019-2020

Osgoode Hall Law School, JD, 2018

St. Francis Xavier University, BBA (First Class Honours), 2018

Activities

Member, Canadian Tax Foundation (Young Practitioner)

Member, Canadian Bar Association (Business Section)

Member, International Fiscal Association (Young IFA Network Committee)

Former Member, Law Society of New Brunswick (Mandatory Continuing Professional Development Committee)

Accolades

Martin J. Rochweg Prize in Tax, Estates and Trusts Law
Stewart Saxe Memorial Prize in Labour and Employment Law
Osgoode Centennial Award for an Outstanding Maritime Student
Canada's Outstanding CEO of the Year Futures Fund Scholarship
StFX President's Circle of Young Alumni

Thought Leadership

Clean sweep: Federal Government tables legislation for Clean Technology Investment Tax Credit

December 15, 2023

The General Anti-Avoidance Rule: more changes coming in 2023

May 12, 2023

The Winds of Change (Part 5): Atlantic Canada poised to benefit from clean energy tax credits

November 10, 2022

Significant Amendments to the *Business Corporations Act* (New Brunswick) Proposed

July 20, 2022

Supreme Court rules bankrupt companies cannot walk away from their environmental liabilities in Redwater decision

March 06, 2019

Client Update: Supreme Court of Canada rules against Canada Revenue Agency in GST/HST deemed trust case

November 27, 2018

Client Update: Pay equity legislation announced for federally regulated employers

November 08, 2018

Publications

Author, "GAAR Reimagined: Where Are We and How Did We Get Here?", 2022 Atlantic Provinces Tax Conference Journal (Toronto: Canadian Tax Foundation, 2022)