



GARDINER ROBERTS

Scotia Plaza, 40 King Street West, Suite 3100

Toronto, ON, Canada, M5H 3Y2

T: 416 865 6600 F: 416 865 6636

www.gardiner-roberts.com



Peter Baek

Partner

Direct: 416 865 6780

pbaek@gardiner-roberts.com

Peter is a partner at Gardiner Roberts LLP, and his practice focuses exclusively on tax matters (including HST/GST). He is qualified as both a chartered accountant ("CA") and a lawyer, and has been practicing tax as a tax lawyer and accountant for over 10 years. Peter obtained his CA designation in 1991. He graduated from Osgoode Hall Law School in 1997 and was called to the Bar in the Province of Ontario in 1999. Prior to pursuing his law degree, Peter worked as a senior tax auditor at the Canada Revenue Agency ("CRA") for 2½ years where he audited companies with up to \$1 billion in revenue and examined cases involving tax avoidance and international tax issues.

Drawing upon his experience as a CRA tax auditor, CA and lawyer, Peter has achieved significant tax savings for his clients in numerous tax matters at various levels of the tax administration process including the Tax Court of Canada. He has counseled clients and their accountants during tax audits and appeals, and helped clients deal with CRA enforcement activities involving CRA information requirements and collections. He has also been involved with complex tax litigation projects assisting groups of individuals deal with CRA audit, reassessment and collection activities.

Peter serves as counsel to the Lawyer's Professional Indemnity Company advising other lawyers who may have been negligent in providing tax related services. Peter is also a member of the Toronto Centre TSO CRA & Tax Professionals Group, a group of senior tax practitioners and CRA executives who meet on a regular basis to discuss tax administration issues.

Peter's practice also encompasses planning, structuring and implementing domestic and international investment and financing structures involving income tax issues relating to a variety of corporate transactions including mergers, acquisitions, reorganizations and dissolutions. Peter has also assisted: (a) promoters implement limited partnership investment products and other investment funds; (b) mutual fund and pooled fund trusts manage their exposure to qualified investment and foreign property tax consequences; (c) high-net worth clients plan and implement private offshore investment structures; and (d) non-resident businesses plan and structure their operations in Canada. Peter has also helped entrepreneurs and small business owners with personal and corporate tax planning and implementation matters including corporate reorganizations and re-structuring.

Peter has spoken at conferences including the Canadian Tax Foundation Annual conference and has been an instructor at the Ontario Bar Admission Course in the area of taxation. He has written numerous articles for various tax publications.



GARDINER ROBERTS

Scotia Plaza, 40 King Street West, Suite 3100

Toronto, ON, Canada, M5H 3Y2

T: 416 865 6600 F: 416 865 6636

www.gardiner-roberts.com

AREAS OF PRACTICE AND INDUSTRY SPECIALTY

- **Tax and Estate Planning:**
 - Taxation (corporate) - Tax planning and structuring for inbound investments including business expansion to Canada and real estate investments, Public Offerings and Private Placements, Limited Partnerships, Scientific Research & Experimental Development
 - Taxation (personal) - Tax planning for non-residents coming to Canada, and Canadian residents departing from Canada, and Family Business and Estate Planning
 - Tax Disputes and Appeals

EDUCATION

- Called to the Ontario Bar, 1999
- Osgoode Hall Law School, LL.B. 1997
- Chartered Accountant Designation, 1991
- University of Toronto, B.Com, 1988

MEMBERSHIPS

- Director, York District Chartered Accountant's Association
- Executive Member, Tax Section of the Ontario Bar Association
- Toronto Centre TSO CRA & Tax Professionals Group
- The Advocates Society
- Ontario Bar Association
- Canadian Tax Foundation
- Society of Trust and Estate Planners (STEP)
- Institute of Chartered Accountants of Ontario

LECTURES AND PUBLICATIONS

- Peter H. Baek, "Tax Planning for Recessionary Times", paper presented to the Canadian Tax Foundation's 55th Tax Conference, 2003.
- Peter H. Baek, "Taxation of Non-Competition Payments – The Continuing Saga", 13(4) Tax Law Update (Canadian Bar Association – Ontario) 1-3 (May 2003).
- Peter H. Baek, "Purchase and Sale of a Business: Selected Purchaser Issues", Report of Proceedings of Fifty-Fourth Tax Conference, 2002 Tax Conference (Toronto: Canadian Tax Foundation, 2003), 40:1-19.
- Peter H. Baek, "The Small Business Investment Deferral Incentive: Additional Measures", 11(3) Tax Law Update (Canadian Bar Association – Ontario) 1-5 (May 2001).