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TAX & TRADE LAWYERS

FIRM BROCHURE

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FIRM BROCHURE

MILLAR KREKLEWETZ LLP is a tax and trade law firm, with expertise in the following areas.

Commodity Tax - Our Commodity Tax practice encompasses all Canadian indirect taxes, and includes all matters relating to Canada's [Goods and Services Tax \(GST\)](#) and Harmonized Sales Tax (HST), and all matters relating to Canada's various [Provincial Sales Taxes](#) - like the Ontario, Manitoba and Saskatchewan retail sales taxes (RST), the British Columbia social services tax (SST), and the Quebec sales tax (QST). Our Commodity Tax practice also encompasses a variety of other indirect taxes, like the Employer Health Tax (EHT), and a range of excise taxes applying to goods like tobacco, alcohol, jewellery, gasoline and other motive fuels.

Customs & Trade - Our [Customs & Trade](#) practice encompasses all matters involving customs and trade. On the Customs side, this includes Tariff Classification, Origin, Valuation, Marking, Seizures, Ascertained Forfeitures, and Administrative Monetary Penalty (AMPs) related matters. On the Trade side, this includes North American Free Trade Agreement (NAFTA) matters - including NAFTA Origin, Exporter Verification, Export Controls and Government Procurement issues - as well as Anti-dumping / Countervail (SIMA), World Trade Organization (WTO) and GATT matters.

Income Taxes - Our Direct Tax Practice include limited matters involving the application of the Canadian Income Tax Act to residents and non-residents of Canada. Non-resident focused issues include those arising on the establishment of a business in Canada, on the valuation and transfer prices required between multinational enterprises, on "carrying on business" in Canada, and all issues relating to the application of Canada's various income tax treaties to Canadian source income, gains, royalties and dividends. Resident focused issues are varied, and include issues surrounding income inclusions and income deductions, special exemptions for international air traffic and shipping, disputes relating to employee vs. independent contractor status under Canada's various federal and provincial tax legislation, the application of the ITA's General Anti-Avoidance Rule to specifically contemplated transactions, and all other income tax, indirect tax, and trade issues arising on the resident's cross-border movement of goods, services and labour.

Related Matters - We also specialize in a number of other tax and trade related areas, including the tax, customs and competition issues arising on the establishment of a business in Canada; the valuation and [transfer pricing](#) issues arising between multinational enterprises; the issues arising on the transfer of business personnel to Canada; disputes relating to employee vs. independent contractor status under Canada's various federal and provincial tax legislation; and on all other matters relating to the cross-border movement of goods, services and labour.

Industry Specific Matters - Millar Kreklewetz LLP also advises a number of specific industries on a broad range of legal compliance issues facing their industries. Among these would include subspecialties in the oil & gas industry, and in the Canadian direct selling and direct marketing industries. For the latter, our practice area includes advising direct sellers and direct marketers on whole range of legal issues facing them in Canada, from our core competences in tax and trade, to industry-specific Health Canada compliance, to industry specific competition and telemarketing issues.

Tax & Trade Litigation - We litigate tax and trade matters before all relevant bodies, tribunals and courts, including the Tax Court of Canada, Canadian International Trade Tribunal, Federal Court, Federal Court of Appeal, and Canada's various provincial Superior Courts and Courts of Appeal, and the Supreme Court of Canada. We believe our "hands-on" tax and trade knowledge, combined with our litigation skill, gives us a competitive advantage.

Planning & Representation - Given our view that most matters can be successfully resolved without litigation, we also concentrate on providing a full range of planning and representation services in these areas.

MILLAR KREKLEWETZ LLP has some of the premier tax and trade files in Canada, advising international leaders in the following industry sectors:

- Airlines, Avionics & Aerospace
- Oil & Gas
- Chemicals & Petrochemicals
- Forestry Products
- Steel
- Drugs & Pharmaceuticals
- Medical Testing / Health Service
- Computer Hardware & Software
- Information Technology
- IT & Internet Solutions
- Banking
- Financial Services
- Leasing
- Publishing
- Public Sector
- Manufacturing
- Wholesaling
- Retailing
- Direct Mail
- Direct Selling

MILLAR KREKLEWETZ LLP also provides cost effective solutions for small to medium-sized businesses, entrepreneurs, and high net worth individuals.

We offer [Industry Specific Advice](#), advising a number of industry specific associations on all aspects of tax and trade regulation affecting them. During our long-time relationship with the Canadian Direct Sellers Association (DSA), we have advised virtually every major Canadian [direct selling](#) company on the tax, trade, competition or licensing requirements involved in the establishment or operation of their business in Canada. We also continue to advise many other national associations, like the Canadian Finance and Leasing Association (CFLA), and the Canadian Real Estate Association (CREA), who come to us for the degree of specialization offered.

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WE ARE PROUD TO ANNOUNCE ...

MILLAR KREKLEWETZ LLP is proud to announce that:

- The 2007 edition of the *World Tax* listed Millar Kreklewetz LLP as among the leading Canadian law firms in the tax area, noting partners W. Jack Millar and Robert G. Kreklewetz, and describing their client base as "stellar".
- The February 7, 2007 edition of the *National Post* listed *each* of Robert G. Kreklewetz and W. Jack Millar as among the Best Tax Lawyers in Canada.
- The March 2006 edition of the Canadian Lawyer Magazine ranked Millar Kreklewetz LLP as of the top 3 tax law boutiques nationally; our added specialization in commodity tax, customs and trade was recognized as making us distinct from our other two competitors.
- The International Tax Review has ranked us for three consecutive years as the

*top Canadian law firm in our field
- "Indirect & State and Local Taxes".*

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