



## PROFESSIONAL PROFILE

**ROBERT G. KREKLEWETZ – J.D., M.B.A.**

### **MILLAR KREKLEWETZ LLP**

is a boutique tax law firm specializing in  
Tax & Trade matters, including related Litigation.

Telephone: (416) 864 – 6200

Facsimile: (416) 864 – 6201

E-mail: [rgk@taxandtradelaw.com](mailto:rgk@taxandtradelaw.com)

Check us out at: [www.taxandtradelaw.com](http://www.taxandtradelaw.com)

**Rob is a tax and trade lawyer with 20 years of experience in the following areas:**

#### **SPECIALIZED PRACTICE AREAS**

**INCOME TAX** – Direct Taxes including all 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 focussed 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, and all other income tax, indirect tax, and trade issues arising on the resident’s cross-border movement of goods, services and labour.

**INDIRECT TAXES** – Indirect Taxes – or “Commodity Taxes” as they are known in Canada – including all matters involving Canada’s *Goods and Services Tax* (GST), and all matters involving 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). Rob’s practice area also includes 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** – Customs & Trade matters including – on the Customs side – all matters involving Tariff Classification, Origin, Valuation, Marking, Seizures, Ascertained Forfeitures, and Administrative Monetary Penalty (AMPs), and – on the Trade side – all matters involving the North American Free Trade Agreement (NAFTA), NAFTA Origin and Exporter Verification, CSA, PIP, and Government Procurement issues, as well as Anti-dumping / Countervail (SIMA), and World Trade Organization (WTO) and GATT matters.

#### **EXTENSIVE LITIGATION EXPERIENCE**

**TAX & TRADE LITIGATION** – Tax & Trade Litigation is an important part of Rob’s practice, and he litigates all tax and trade matters before all relevant bodies, tribunals and courts, including the Tax Court of Canada, Federal Court of Appeal, Canadian International Trade Tribunal, Provincial Superior Courts and Courts of Appeal, and the Supreme Court of Canada. Rob’s practice also includes planning and representation work before all levels of the federal and provincial governments.

At MILLAR KREKLEWETZ LLP we believe our “hands-on” tax and trade knowledge, combined with our litigation skill, gives us a competitive advantage in the litigation arena.

#### **DISTINCT COMPETITIVE ADVANTAGE**

**MILLAR KREKLEWETZ LLP** offers its clients the following distinct competitive advantage over its competitors: at one sitting, one of its partners is able to address all of the relevant income tax, GST, sales tax, customs and trade implications of a given situation, structure or problem – while also offering both planning, representation and litigation solutions for same.

Our competitors will usually require a minimum of three separate professionals to deal with the same issues, at an obvious increased cost.

**BLUE CHIP  
INDUSTRY  
EXPERIENCE**

Over the years, MILLAR KREKLEWETZ LLP has developed premier industry experience, through advising international leaders in the following industry sectors:

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

**SPEAKING  
ENGAGEMENTS**

Rob has published over **500 articles and papers**, spoken at over **150 conferences and seminars**, and has over **20 years of experience** in his areas of expertise.

**PUBLICATIONS**

**WRITING** - Rob is the Editor-in-Chief of Federated Press's *Sales and Commodity Tax Journal*, past Editor of Carswell's *GST and Commodity Tax Reporter*, and a long-time regular contributor to the Tax Foundation's *Tax Highlights*, the OBA's *Tax Newsletter*, and I.E.Canada's *Tradeweek* publications.

**MEMBERSHIPS**

**SPEAKING ENGAGEMENTS** - Rob regularly addresses a host of professional organizations, including the Tax Executive Institute (TEI) – at its Annual Canadian and International Conferences, and at various provincial Chapter Meetings – and also speaks frequently before other organizations on like the Canadian Tax Foundation (CTF), Canadian & Ontario Bar Associations (CBA/OBA), Canadian Institute of Chartered Accountants (CICA), and Certified General Accountants (CGA).

Rob also regularly addresses **industry-specific associations** like I.E.Canada, the American Petroleum Institute (API), American Toy Industry Association (TIA), Canadian Finance and Leasing Association (CFLA), and the Canadian and U.S. Direct Sellers Associations (DSA), and is a frequent speaker at other professional conferences held by organizations like the Strategy Institute, Infonex, IIR and Federated Press.

**MEMBERSHIPS** - Rob is a Past Chair of the OBA's Tax Section and Executive of the OBA's International Law Section, and past Chair of the DSA's Taxation Committee. Rob is also a member of several federal and provincial consultation groups, consulting both with the federal Department of Finance, and the Ontario Ministry of Finance.

**THE REAL  
IMPORTANT  
STUFF ...**

Rob is married to **Franceen** (the "Saint"), has four wonderful sons, 11 year-old **William** (the "Conqueror") and 6 year-old **Richard** (the "Lion-Hearted"), 2 year-old **Raine** (the "Holy Terror"), and 1 year old **Lake** (the "Reason-Rob-Looks-So-Tired-all-the-Time").

With all that extra-curricular activity, Rob is currently on the "Freedom-95" retirement plan !

**UNFORTUNATELY  
LEFT TO THE  
BOTTOM**

While Rob concedes that Tax and Trade is truly scintillating, what he really enjoys is spending time with his family, playing hockey, golf, baseball and football with his boys, and attempting to finish at least one household project he starts.

**WE ARE  
PROUD TO  
ANNOUNCE ...**

---

**MILLAR KREKLEWETZ LLP**

L'Expert's 2009 *Top 500 Lawyer's In Canada* lists both Rob and Jack in their specialty areas.

The 2009 edition of "*Best Lawyers in Canada*" again featured both Rob and Jack.

The 2008 edition of *World Tax* listed Millar Kreklewetz LLP as among the leading Canadian law firms in the tax area, noting its "stellar" client base.

The March 2006 issue of Canadian Lawyer described Millar Kreklewetz LLP as one of the "*Top 3 Tax Boutiques in Canada*".

**Hard Name. Simple Solution.™**