

PROFESSIONAL PROFILE

W. JACK MILLAR LL.B., LL.M.

Jack Millar is the Senior Partner at the law firm of Millar Kreklewetz LLP. He received his LL.B. from the University of Toronto in 1978 and his LL.M. from Osgoode Hall Law School in 1984.

His practice is primarily focused on commodity taxation, customs and related cross-border matters and includes the GST/HST, federal excise tax and duty, provincial taxes including QST, RST and EHT, tariff classification, origin, customs valuation, monetary penalties and seizures, anti-dumping, and NAFTA-related matters. Jack assists clients with cross-border transfer pricing and corporate structuring, planning, compliance, representations and appeals, and has appeared before the provincial courts, the Tax Court of Canada, the Canadian International Trade Tribunal, the Federal Court Trial Division and the Federal Court of Appeal. Jack has served on Bench and Bar Committees for both the CITT and the Tax Court.

Jack is listed in the Canadian Who's Who, the International Who's Who of Professionals and has been rated as one of the Leading Lawyers in *American Lawyer's* "The Top 500 Canadian Lawyers" and as a Leading Practitioner in the LEXPERT Canadian Legal Directory.

Jack has acted as a consultant to the Department of Finance, the Department of National Revenue, the Office of the Auditor General and the Governments of Ontario and British Columbia on commodity tax and customs matters and has appeared before the Legislative and the Finance Committees of the House of Commons on proposed tax and customs legislation. Jack has served on various Department of Finance and Revenue Canada Committees dealing with the GST/HST legislation, its implementation and administration, the establishment of the Canada Customs and Revenue Agency and the Appeals Advisory Committee. Jack is currently a member of the CRA's Minister's Advisory Committee.

Jack has written and spoken extensively in the commodity tax and customs areas. He is on the Editorial Board of the *Canadian Tax Journal* and a Contributing Editor to the *Sales and Use Tax Journal*. He is a past Editor of the *GST & Commodity Tax Newsletter* and the *Canada GST Service*. He is the GST Lecturer at the CBA Tax Law for Lawyers Course. He has spoken at the Canadian Tax Foundation, the Tax Executives Institute, the Canadian Association of Importers and Exporters, the CICA Commodity Tax Symposium and the Harvard International Tax Program, and has appeared on CBC Newsworld, The Journal and Law-Line.

Jack is a past Governor of the Canadian Tax Foundation and past Chair of the Canadian Bar Association, National Sales and Commodity Tax Section. He is the Chair of the Tax Committee of the Metropolitan Toronto Board of Trade and a Director of the Canadian Direct Sellers Association.

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Jack and his partners have been recognized as the leading Canadian law firm in InDirect and State & Local Taxes (GST, PST and Customs) by the *International Tax Review*. The *International Tax Review* ranking is based on a survey of in-house tax experts and chief financial officers at 2,500 international corporations and financial institutions.

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