

Cassels



Bobby B. Solhi

Partner

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Office

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Expertise

- Tax & Trusts

Biography

Bobby B. Solhi is a partner in the Tax & Trusts Group at Cassels. Bobby has a national indirect/commodity tax practice where he provides expertise focused on goods and services tax and harmonized sales tax (GST/HST), provincial sales taxes, excise tax and customs duty, carbon charge, tobacco taxes, and various industry-specific taxes. He has significant experience advising organizations in all sectors including real property, technology, energy, retail, logistics, travel, and financial institutions. He also maintains a private client practice which includes company formation, tax-driven reorganizations, and tax-efficient planning for owners.

In addition to his tax advisory practice, Bobby is an experienced tax litigator representing clients before the Canadian tax authorities and the courts.

Prior to private practice, Bobby was a Legislation Design Specialist at the Ontario Ministry of Finance where he helped shape tax policy and law including the introduction of the Harmonized Sales Tax.

Bobby is a frequent presenter on tax law matters before accounting, financial, and industry organizations. He is a featured Canadian tax law expert for LexisNexis' Legal Practice Advisor where he has published tax modules for lawyers involved in corporate and commercial transactions.

Recent representative work includes advising:

- A post-secondary institution on a tax appeal with respect to the application of GST/QST on payments receive from its US parent company
- A leading re-fueling supplier on a tax appeal with respect to the *Ontario Fuel Tax Act*
- A multinational consumer electronics retailer on the application of GST/HST/PST to its online marketplace and platform operations as well as negotiating with tax authorities across Canada on the application of the tax rules and transitional relief
- A global travel retailer on the Canadian tax implications to its e-

commerce platform operations including implementing changes to consumer terms of use, commercial agreements, and cross-border supplies

- Loblaws Inc. on its \$875 million acquisition of the Lifemark Health Group to expand Shoppers Drug Mart's healthcare services
- Canadian Premier Life Insurance Company in its acquisition of Gerber Life Insurance Company's Canadian insurance business from US-based Western & Southern Financial Group
- A purchaser on the tax aspects of a successful acquisition of a Canadian bank
- Mohegan Gaming and Entertainment on its acquisition of Fallsview Casino and Niagara Falls Entertainment Centre
- A purchaser on the tax aspects of a significant acquisition of agricultural businesses in western Canada
- A multi-national chemical supplier on the tax implications of interprovincial sales
- Various multi-national technology firms on the tax implications of cross-border technology service/SAS arrangements
- Various foreign technology companies with tax aspects of inbound transactions
- Automotive suppliers on tax implications of exports and outbound transactions
- Wholesalers of tobacco products in significant tax dispute
- Various individual and corporate clients in tax disputes at the Tax Court and Federal Court level

In addition, Bobby has advised clients on:

- Transaction taxes related to purchases by private equity investors
- The application of the carbon tax to major clients in the energy sector
- The tax aspects of renewal energy projects
- The tax aspects of multi-billion-dollar class action settlements
- The tax structuring of several multi-unit real property developments
- Tax residency issues for foreign clients with Canadian business activities

Select cases include:

- *1351231 Ontario Inc. v. The King* (2020-2170(GST)G)
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King (Consent to Judgment Order)* (2021-948(GST)G)
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King (Motion for Particulars Order)* (2021-948(GST)G)
- *4Refuel GP Corporation, General Partner of 4Refuel Canada LP v. The Minister of Finance* (Ontario Superior Court of Justice – CV-21-00655460-0000)
- *Champlain College of Vermont – Montreal Campus v. His Majesty the King* (2021-948(GST)G)
- *Alec Bradley Cigar Manufacturers of Canada Inc. v. The Minister of Finance* (Ontario Superior Court of Justice – CV-21-00656871)
- *Ontario Electrical Construction Company Limited v. Her Majesty the Queen* (2019-3772(GST)G)
- *Rybakova, et al. v. Her Majesty The Queen* (2019-3772(GST)G)
- *Garipov, et al. v. Her Majesty the Queen* (2015-2106 (GST)I, 2015-2110(GST)I)
- *Rybakov, et al v. Her Majesty the Queen* (2019 TCC 284)
- *Rybakov, et al. v. Her Majesty the Queen* (2019 TCC 209)
- *Lohas Farm Inc. v. Her Majesty the Queen* (2019 TCC 197)
- *2253787 Ontario Inc. v Her Majesty The Queen* (2014 TCC 121)
- *2266504 Ontario Inc. v Her Majesty The Queen*
- *Faisal Javaid v. Her Majesty The Queen* (2015 TCC 94)
- *Ranjbar v. Canada* (2016 FCA 116)
- *Kniazev v. Her Majesty The Queen* (2017-456 (GST)I)
- *Kniazev v. Her Majesty The Queen* (2017-457 (GST)I)

Prior to joining Cassels, Bobby served as a partner in the Tax Group of another full-service Canadian law firm where we wrote extensively on tax related issues.

Achievements

Cassels

- Chartered Professional Accountants (CPA) Canada, Certificate of Achievement
- Honourable Paul I.B. and Mrs. Tevis Staniszewski Award
- *Legal500 Canada* (Tax)
- Millennium Excellence Scholarship
- *Thomson Reuters*, Stand Out Lawyer (2024)

Recent Representative Work

- Revive Superfoods Acquires Natura Market Ecommerce Platform from Foodtastic and Freshii

Insights

- SCC Clarifies Jurisdictional Issue in Canadian Tax Disputes: Iris Technologies and Dow Chemicals

Pro Bono & Community Involvement

- Various children's charities, participant

Education / Bar Admissions

- J.D./LL.B., Osgoode Hall, 2008
- Specialized GST/HST Financial Services Course, CPA Canada
- In-Depth Tax Course Parts I, II, and III, CPA Canada
- In-Depth HST/GST Course, CICA

- Ontario, 2009

Associations

- Canadian Tax Foundation, Member
- Donald G.H. Bowman National Tax Moot, Panelist
- Ontario Bar Association, Member