

Cassels



Braek Urquhart

Associate

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Expertise

- Tax & Trusts

Biography

Braek Urquhart (he/him/his) is an indirect/commodity tax lawyer providing tax advisory, dispute, and transactional services in the Tax & Trusts group at Cassels. Braek advises clients navigating Canada's complex GST/HST, sales, and specialised transaction tax landscape. Braek specializes in complex tax issues that can arise in emerging industries, innovative business models, M&A and real estate transactions, and complex regulatory environments. Braek supports clients in all sectors, including those in the financial services (financing, fintech, insurance, crypto, banking, etc.), real property, and resource sectors.

Braek is a recipient of the Norman Guerin Award, awarded to recipients for an outstanding contribution to the advancement of commodity tax studies. Prior to joining Cassels, Braek was a lawyer with another national law firm and was a consultant at a Big Four accounting firm.

Select writings and presentations include:

- Co-author and speaker: "Arranging for Uncertainty: A Critical Perspective on Retroactive Changes to GST/HST Legislation," CPA Canada Commodity Tax Symposium, 2023
- Co-author and speaker: "There is a New Dealer in Town – An Introduction to the Canadian Cannabis Indirect Tax and Excise Duty Framework", CPA Canada Commodity Tax Symposium, October, 2018
- Speaker: "Why can't we all just get along? GST/HST & LTT Issues with Collaborating: Tips and Tricks for Corporate & Real Estate Lawyers," County of Carleton Law Association Solicitor's Conference, 2024
- Speaker: "Section 186(1) rules: ITCs for Holding Companies," Tax Executive Institute – Toronto Chapter Indirect Tax Update, 2024
- Speaker: "Why can't we all just get along? GST/HST & LTT Issues with Collaborating Tips and Tricks for Corporate & Real Estate Lawyers," County of Carleton Law Association Solicitors Conference, 2023
- Speaker: "HST and Real Estate Transactions," The Institute

- of Law Clerks of Ontario, 2023
- Speaker: “GST/HST issues with Mixed Use Properties/Commercial Properties,” County of Carleton Law Association Solicitor’s Conference, 2023
- Speaker: “Underused Housing Tax,” Canadian Real Estate Association, 2022
- Speaker: “Income and Commodity Tax Measures from the Recent Federal Budget,” Tax Executive Institute – Calgary Branch, 2021

Recent Representative Work

- LRQA Acquires Assets of StepUp Learning Company

Insights

- Non-Resident Speculation Tax: Ontario’s 25% Land Transfer Tax Applies More Broadly Than You May Think
- GST/HST Rules to Help Firms Compete Worldwide: Zero-rating of Cross Border Financial Services
- Cassels Academy 2024 (Cassels Webinar)

Education / Bar Admissions

- J.D., University of Ottawa, 2015
- B.A, Trent University, 2007

- CPA Canada Specialized GST/HST Course: Public Sector Bodies
- CPA Canada Specialized GST/HST Course: Financial Services
- CPA Canada In-Depth GST/HST Course

- Ontario, 2016