

Graham Haynes

Associate



Suite 1000, Brunswick House
44 Chipman Hill
Saint John, N.B.
E2L 2A9

Phone: +1.506.632.8331

Fax: +1.506.652.1989

ghaynes@stewartmckelvey.com

[LinkedIn Profile](#)

Language(s) spoken: English

Bar Admission(s): New Brunswick, 2019

Legal Assistant(s): [Maxine Ricketts](#)

Graham has an active tax and corporate practice.

His tax practice encompasses both dispute resolution, including representing clients with respect to income tax, sales tax, excise tax and other tax positions, audits and assessments, as well as tax planning, including providing advice with respect to reorganizations and implementation of structures.

His corporate practice encompasses M&A and private equity transactions, including representing established clients in acquisitions from due diligence to closing and advising start-up from formation to operations, investments and exits.

Examples of Graham's work include the following:

Tax Controversy

- Represented a financial institution in respect of a significant reassessment of withholding tax related to the characterization of several cross-border transfers made over the course of several years.
- Advised a group of high-net-worth private clients from multi-million-dollar reassessments related to an estate refreeze transaction.
- Representing various small-to-medium sized enterprises and their shareholders with respect to specific matters including business losses, shareholder benefits, expense claims, deemed dispositions, tax credit availability, etc.
- Successfully defending the directors of a Canadian chemical testing company from directors' liability related to substantial unpaid payroll and excise tax remittances.
- Successfully brought several applications to the Canada Revenue Agency and relevant Courts for taxpayer relief from deemed dispositions, penalty taxes and other matters in the context of late and amended elections and other filings.
- Advising and representing charities and non-profit organizations with regard to maintaining tax-preferred status, donations, etc.

Tax Planning / Reorganizations

- Acted for a global corporate group in respect of the reorganization of its international corporate structure in connection with the closing of a substantial investment by a pension fund.
- Advised various small-to-medium sized enterprises in reorganizing their corporate structures including implementing family trusts, creating investment holding companies, effecting business combinations and divisions, and other matters.
- Represented a Canadian real estate investment group in designing and implementing a corporate structure and providing on-going taxation and corporate governance advice.

Corporate Law

- Represented a TSX-V listed company in connection with its acquisition of a New Brunswick-based cryptocurrency mining facility.
- Represented several public and private corporations with respect to various acquisition and sale transactions.
- Advised a Canadian real estate investment group in bringing in several million dollars in for several projects involving investment and development.
- Acting as agent to national and international law firms and corporation with respect to the laws of Atlantic Canada.

Graham contributes to his profession and community and has sat on the board of directors for non-profit organizations, as a Law Society of New Brunswick committee member and acts as a mentor to current and prospective law students through the JD Bridges Foundation, the Osgoode Mentor Program and the St. Francis Xavier University XConnects Program.

Practice Areas

Commercial Transactions/Agreements

Corporate Formation/Reorganization

Estates & Trusts

Mergers & Acquisitions

Tax

Tax Dispute Resolution

Education & Career

Education

CPA Canada, In-Depth Tax Program, 2024 (anticipated)

Osgoode Hall Law School, JD, 2018

St. Francis Xavier University, BBA (First Class Honours), 2018

Activities

Member, Canadian Tax Foundation (Young Practitioner)

Member, Canadian Bar Association (Business Section)

Member, Law Society of New Brunswick Mandatory Continuing Professional Development Committee

Accolades

Tax Court of Canada, Judicial Clerkship

Martin J. Rochwerger Prize in Tax, Estates and Trusts Law

Stewart Saxe Memorial Prize in Labour and Employment Law

Osgoode Centennial Award for an Outstanding Maritime Student

Canada's Outstanding CEO of the Year Futures Fund Scholarship

StFX President's Circle of Young Alumni

Thought Leadership

The General Anti-Avoidance Rule: more changes coming in 2023

May 12, 2023

The Winds of Change (Part 5): Atlantic Canada poised to benefit from clean energy tax credits

November 10, 2022

Significant Amendments to the *Business Corporations Act* (New Brunswick) Proposed

July 20, 2022

Supreme Court rules bankrupt companies cannot walk away from their environmental liabilities in Redwater decision

March 06, 2019

Client Update: Supreme Court of Canada rules against Canada Revenue Agency in GST/HST deemed trust case

November 27, 2018

Client Update: Pay equity legislation announced for federally regulated employers

November 08, 2018

Publications

Author, "GAAReimagined: Where Are We and How Did We Get Here?", 2022 Atlantic Provinces Tax Conference Journal
(Toronto: Canadian Tax Foundation, 2022)