



CONCOURS

**BOWMAN**  
MOOT

2013 DONALD G.H. BOWMAN  
NATIONAL TAX MOOT



## **THE DONALD G.H. BOWMAN NATIONAL TAX MOOT**

The Donald G.H. Bowman National Tax Moot is Canada's first competitive moot on taxation. The Moot is named after the Honourable Donald G.H. Bowman, former Chief Justice of the Tax Court of Canada. The third annual Bowman Moot will be held in Toronto on March 1st and 2nd, 2013.

The Donald G.H. Bowman Moot was founded by Dr. Emir Crowne, Associate Professor, and Professor John P. Weir, both of the University of Windsor Law School, and the partnership of Fraser Milner Casgrain LLP (FMC). It is administered by a committee of jurists, practitioners, academics and students.

### **ABOUT DONALD G.H. BOWMAN**

As former Chief Justice of the Tax Court of Canada, the Honourable Donald G.H. Bowman has extensive experience in resolving tax disputes. He is Counsel to FMC's National Tax Group and shares his expertise with members of the group as a mentor and adviser. Based in the firm's Toronto office, Mr. Bowman works to enhance FMC's ability to reach early resolution of tax and related disputes for our clients. His practice at FMC consists of giving advice on tax matters to clients, lawyers in the firm throughout Canada and to lawyers in other firms.

Mr. Bowman has spent his entire legal career as a tax litigator. He joined the Federal Department of Justice – Tax Litigation Section soon after his call to the Ontario Bar and was appointed director in 1968. He joined the law firm of Stikeman, Elliott, Roberts & Bowman in 1971 and was a partner there until his appointment to the Tax Court of Canada. He was appointed Judge of the Tax Court of Canada in 1991 and Associate Chief Judge in February 2000. He was appointed Associate Chief Justice in July 2003 and Chief Justice in February 2005.

## AWARDS RECEPTION EVENTS

**5:30 - 6:30 PM**

**Cocktail Reception**

**6:30 - 8:00 PM**

**Dinner**

**8:00 - 9:00 PM**

**Awards Ceremony**

**Master of Ceremonies**

Professor John P. Weir, University of Windsor

**Award for Best Factum**

The Honourable David Stratas

**Award for Best Advocate**

The Honourable Chief Justice Gerald Rip

**Award for Best Team**

The Honourable Donald G.H. Bowman

**9:00 PM**

**After-Dinner Reception**

Trinity Ballroom

Marriott Toronto Eaton Centre Hotel

525 Bay Street

Toronto, Ontario

## MENU

### Appetizer

Soup (vegan/dairy free)

### Main

Mushroom & Spinach Stuffed Breast of Chicken, Creamy Thyme-Truffle Sauce,  
Sweet Potato Pave with Chef's Seasonal Market Vegetables

### Vegetarian

Truffled Mushroom Risotto

### Dessert

Chocolate Truffle Cake with Chocolate Sauce

### Wine

Jackson Triggs Chardonnay

Jackson Triggs Merlot

# THE BOWMAN MOOT COMMITTEE

## Founding/Executive Committee of the Bowman Moot

The Honourable Donald G.H. Bowman, former Chief Justice of the Tax Court of Canada

The Honourable Chief Justice Gerald Rip, Tax Court of Canada

The Honourable Justice Karen Sharlow, Federal Court of Appeal

Dr. Emir Crowne, Associate Professor, University of Windsor, Faculty of Law

Professor John P. Weir, University of Windsor, Faculty of Law and Co-Chair of the Bowman Moot

Timothy Fitzsimmons, Partner, Fraser Milner Casgrain LLP and Co-Chair of the Bowman Moot

## Sub-Committee Members

### Fraser Milner Casgrain LLP

Anita Alvarez, Harkiran Bains, Ara Basmadjian, Laura Giesbrecht, Sharmarkay Hersi, Danardo Jones, Carolanne Lowden, Kathryn McCulloch, Shaira Nanji, Christian Orton, Amer Pasalic, Adam Patchet, Chelsea Rasmussen, Natasha Singh, Daniel Tessaro

### University of Windsor, Faculty of Law Volunteers

Diya Chopra, Khalid Karim, Edward Landa, Huy-Can Le, Megan Whelan

### Tax Court Volunteers

Sona Dhawan, Tera Li, Sarah Templeton

# THE BOWMAN MOOT PANELISTS

## Members of the Judiciary

The Honourable Karen Sharlow, Federal Court of Appeal

The Honourable David Stratas, Federal Court of Appeal

The Honourable Wyman Webb, Federal Court of Appeal

The Honourable Chief Justice Gerald Rip, Tax Court of Canada

The Honourable Brent Paris, Tax Court of Canada

The Honourable Patrick J. Boyle, Tax Court of Canada

The Honourable Randall Boccock, Tax Court of Canada

## THE BOWMAN MOOT PANELISTS (CONT'D)

### Members of the Bar

Marie-Thérèse Boris, Department of Justice Canada

Wayne Adams, Canadian Tax Foundation

David Stevens, Gowling Lafleur Henderson LLP

Brandon Wiener, Thorsteinssons LLP

Matthew Williams, Thorsteinssons LLP

John Yuan, McCarthy Tétrault LLP

Guy Gagnon, McCarthy Tétrault LLP

Kathleen Hanly, Fasken Martineau LLP

Monica Biringer, Osler, Hoskin & Harcourt LLP

Cliff Rand, Deloitte Tax Law LLP

Vince Imerti, Stikeman Elliott LLP

Neil Bass, Fraser Milner Casgrain LLP

Douglas Stewart, Fraser Milner Casgrain LLP

## MOOT PARTICIPANTS

**Alberta, 1A:** Russell Ault, Regan Dahl | **1R:** Belinda Chiang, Maciej Zielnk

**British Columbia, 7A:** Shawn Erker, Tim Truong | **7R:** Ariel Erker, William House

**British Columbia, Alternate:** Zhuo Chen

**Calgary, 2A:** Andrew MacRae, Steven Marshall | **2R:** Jonathan Ip, Faisal Syed

**Osgoode, 3A:** Tyler Koverko, Mark Sheeley | **3R:** Anna Maria Konewka, Jonathan Sherman

**Osgoode, Alternate:** Andrew Boyd

**Ottawa (Civil), 4A:** Christina Georgaklis, David-Alexandre Lamirande-Lamontagne |

**4R:** Veronika Andreeva, Alexandre Rafael

**Ottawa, 5A:** Adrian Serpa, Catlin Tripon | **5R:** Nicolas Lutz, Hamid Nuri

**Ottawa, Alternate:** Marlow Wilson

**Toronto, 6A:** Liam Oster, Bhuvana Sankaranarayanan | **6R:** Christie Campbell, Peter Flynn

**Victoria, 8A:** Debra Danco, Shannel Rajan | **8R:** Rebecca Cynader, Ola Stoklosa

**Victoria, Alternate:** Cody Reedman

**Western, 9A:** Kristine Spence, Corum Van Esch | **9R:** Jordan McKie, Lina Nasir

**Western, Alternate:** Josh Kumar

**Windsor, 10A:** Christopher Marshall, Debora Miller-Lichtenstein |

**10R:** Leslie Greey, Peter Kumpula

**Windsor, Alternate:** Charbel Andary

## SPONSORS

### Bowman Lecture Luncheon

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**OSLER**

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### Saturday Breakfast

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 **THORSTEINSSONS** LLP  
TAX LAWYERS

### Saturday Cocktail Receptions

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**Deloitte Tax Law LLP**  
Barristers and Solicitors

### Hotel Accommodation

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### Financial Support

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TAX FOUNDATION  
**FCF** FONDATION CANADIENNE  
DE FISCALITE

### Welcome Reception/Gala Dinner

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 **FMC**  
— LAW —

### Saturday Lunch

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**STIKEMAN ELLIOTT**  
STIKEMAN ELLIOTT LLP

### Trophies

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### Panelists' Gifts

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**FASKEN  
MARTINEAU** 

### Books

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## ABOUT FRASER MILNER CASGRAIN LLP (FMC)

FMC is one of Canada's leading business and litigation law firms with more than 500 lawyers in six full-service offices located in the country's key business centres. We focus on providing outstanding service and value to our clients, and we strive to excel as a workplace of choice for our people. Regardless of where you choose to do business in Canada, our strong team of professionals possess knowledge and expertise on regional, national and cross-border matters. FMC's well-earned reputation for consistently delivering the highest quality legal services and counsel to our clients is complemented by an ongoing commitment to diversity and inclusion to broaden our insight and perspective on our clients' needs.

FMC is proud to be a founding member of Dentons. Learn more at [www.dentonscombination.com](http://www.dentonscombination.com)



**Fraser Milner Casgrain LLP**  
77 King Street West, Suite 400  
Toronto-Dominion Centre  
Toronto, ON, Canada M5K 0A1