



Roger Smith

Associate, Tax

Toronto

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Bar Admission: Ontario (2018)

Areas of Expertise

[Tax Disputes](#)

[Tax Litigation](#)

[Banking and Financial Services](#)

[Tax Advisory Services](#)

Roger’s emerging tax law practice includes several areas of focus. In particular, Roger has expertise in sales taxes, including GST/HST, provincial sales taxes and the Select Luxury Items Tax. Roger also advises on tax disputes, including matters within the administrative processes of the Canada Revenue Agency and tax litigation at the Tax Court of Canada and the Federal Court of Appeal.

Roger has worked on matters for clients including Canadian and US financial institutions, pension funds, and major companies in sectors including utilities, commodities and aerospace and defence.

Roger has completed the Canadian Bar Association’s Tax Law for Lawyers and CPA Canada’s In-Depth Tax Course. Before joining Osler, Roger worked at a boutique law firm affiliated with a global accounting firm.

Awards and Recognition

- **Best Lawyers:** Recognized as “One to Watch” in Tax Law

Credentials

Education

- University of Toronto, J.D.
- McGill University, B.A.

- McGill University, B.Mus.

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Languages

- English

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Professional Affiliations

- Canadian Bar Association
- Ontario Bar Association
- Law Society of Ontario
- Canadian Tax Foundation