



## Pamela L. Cross

Partner and National Co-Leader, Tax Focus Group

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Pamela is a tax partner who focuses her practice on taxation, estate and trust planning, tax dispute resolution and voluntary disclosures of unpaid taxes.

She regularly advises individuals and family enterprises on estate planning, including complex situations involving multi-jurisdictional assets or beneficiaries, philanthropy and gift planning. Pamela also advises both Canadian and international clients on taxation issues relating to establishing and operating business and investment structures in Canada.

She provides advice to businesses on employee compensation matters and has a subspecialty in the taxation of pensions and tax exempt registered plans (RRSPs, RRIFs, TFSAs, RESPs and RDSPs).

Pamela advises tax-exempt organizations, including charities, not-for-profit organizations and municipal corporations, on the tax implications of their transactions and activities. She also represents clients in negotiations with the Canadian tax authorities.

Pamela has appeared before the Ontario Superior Court of Justice, providing expert testimony on tax matters.

## Insights & Events

- Autrice, « Projet de loi C-47 : Obligations de divulgation fiscale pour les contribuables, promoteurs et conseillers », article de BLG, août 2025
- Autrice, « Mr. Grenon's legendary RRSP and its implications for fund manufacturers », article de BLG, juillet 2025
- Autrice, « Mr. Grenon's legendary RRSP and its implications for Registered Plan Trustees », article de BLG, juillet 2025
- Autrice, « Government of Canada announces deferral in implementing increase to capital gains inclusion rate to Jan. 1, 2026 », article de BLG, janvier 2025
- Autrice, « Déclarations fiscales en période d'incertitude : Effet de la prorogation sur la hausse proposée du taux d'inclusion des gains en capital », article de BLG, janvier 2025
- Autrice, « Ajout d'exceptions aux nouvelles règles canadiennes de déclaration pour les fiducies », article de BLG, septembre 2024
- Autrice, « Employee ownership trusts: Business succession alternative for private businesses in Canada », article de BLG, juillet 2024
- Autrice, « Freeland to taxpayers: Talk to the hand », article de BLG, juin 2024
- Autrice, « Capital gains planning: Pre-June 25 action items », article de BLG, mai 2024
- Autrice, « Secret professionnel de l'avocat : De nouvelles exigences de déclaration fiscale au Canada posent un dilemme coûteux », article de BLG, janvier 2024
- Autrice, « Énoncé économique de l'automne 2023 – Mesures fiscales », article de BLG, novembre 2023
- Presenter, "Validity of Pour-Over Trusts", STEP Asia Conference 2023, Hong Kong, November 2023
- Author, "Alternatives for purposeful stewardship and wealth planning in Canada," Trusts & Trustees, Volume 29, Issue 8, October 2023
- Presenter, "Canada Revenue Agency Roundtable," STEP Canada National Conference, June 2023
- Presenter, "The Use of Stewardship Vehicles for Private Wealth," The International Academy of Estates and Trust Law Annual Meeting, May 2023
- Presenter, "Tax Update," The Conference for Advanced Life Underwriting Conference and AGM, May 2023
- Presenter, "Tax Free First Home Savings Accounts," Investment Industry Association of Canada, May 2023
- Autrice, « Imposition des options d'achat d'actions d'employés au Canada : aide-mémoire pour les employeurs », article de BLG, novembre 2022
- Autrice, « L'ARC précise les cas où les cadeaux ou récompenses offerts aux employés sont un avantage imposable », article de BLG, novembre 2022
- Presenter, "Mandatory Reporting Rules," The Conference for Advanced Life Underwriting, November 2022
- Autrice, « Canada's First Home Savings account », article de BLG, septembre 2022
- Autrice, « T3 Trust Reporting Rules – CRA update for 2021 filings », article de BLG, janvier 2022
- Presenter, Legal and Tax Update, IFIC Tax Symposium, June 2021
- Presenter, Policy and the Public Interest, STEP's impact and influence, June 2021
- Autrice, « L'ARC met à jour les mesures d'allègement indiquées et les restrictions de voyage liées à la COVID-19 », article de BLG, mai 2021

## Beyond Our Walls

### Professional Involvement

- Board Member, STEP (Global), 2024

- Council Member STEP (Global), 2022 – present
- Member, STEP (Global) Public Policy Committee, 2022 - present
- Chair, STEP Canada, 2019 - 2021
- Co-chair, STEP Canada Public Policy Committee, 2016 - 2019
- Academician, The International Academy of Estate and Trust Law
- Associate Member, Market Conduct Standards Committee, Conference for Advanced Life Underwriting (CALU)
- Member, Society of Trust and Estate Planners (STEP)
- Member, Registered Products Working Group, Investment Funds Institute of Canada (IFIC)
- Member of the Law Society of Upper Canada, Canadian Bar Association, and Canadian Tax Foundation

## Awards & Recognitions

- Recognized in the 2026 edition of *The Best Lawyers in Canada*® as 'Lawyer of the Year' (Trusts and Estates)
- Selected by peers for inclusion in the 2026 (and since 2010) edition of *The Best Lawyers in Canada*® (Trusts and Estates), and since 2014 (Tax Law)
- Recognized in the 2024 edition (and since 2022) of *Who's Who Legal* as a Global Leader / National Leader - Private Client
- Recognized in the 2023 edition of *Lexpert Special Edition: Finance and M&A*
- Recognized in the 2023 edition (and since 2020) of *Chambers High Net Worth* (Private Wealth Law)
- Recognized in the 2021, 2018, 2016 and 2104 editions of *The Best Lawyers in Canada*®- *Lawyer of the Year* (Trusts and Estates)
- Recognized in the 2025 (and since 2019) edition of *The Canadian Legal Lexpert*® *Directory* (Charities/Not-For-Profit Law), the 2025 edition (and since 2013) (Estate & Personal Tax Planning), and the 2024 (and since 2015) (Corporate Tax)
- Recipient of the STEP Founder Award, 2019
- Martindale-Hubbell® AV® Preeminent™ 4.8 out of 5 Peer Review Rated
- Recipient of the Michael Cadesky Volunteer of the Year Award, 2014
- Recipient of the Ottawa Business Journal's "Forty under 40" Award, 2006

## Education & Bar Admission

- Ontario, 1996
- In-Depth Tax Course, Canadian Institute of Chartered Accountants, 2001
- In-Depth Tax Course, Canadian Bar Association, 2000
- LLB (magna cum laude), Université d'Ottawa, 1994
- B.Sc. in Physiotherapy, Université Queen's, 1989

## **BLG | Vos avocats au Canada**

Borden Ladner Gervais S.E.N.C.R.L., S.R.L. (BLG) est le plus grand cabinet d'avocats canadien véritablement multiservices. À ce titre, il offre des conseils juridiques pratiques à des clients d'ici et d'ailleurs dans plus de domaines et de secteurs que tout autre cabinet canadien. Comptant plus de 800 avocats, agents de propriété intellectuelle et autres professionnels, BLG répond aux besoins juridiques d'entreprises et d'institutions au pays comme à l'étranger pour ce qui touche les fusions et acquisitions, les marchés financiers, les différends et le financement ou encore l'enregistrement de brevets et de marques de commerce.

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