

Tax

Our Tax Group advises a variety of clients with tax issues, which range from basic and complex.

We provide creative, tax efficient and cost effective answers to tax problems and challenges. We collaborate with our clients' internal tax and accounting departments, external accounting firms, financial advisors and investment bankers to address all of our clients' tax needs. In doing so, we develop and implement our own tax planning as well as implement tax planning of other advisors. In addition, our Tax Group represents clients in tax dispute matters involving the Canada Revenue Agency and provincial tax authorities.

Our Tax Group works closely with all the practice groups in our firm to address overall tax planning as well as tax issues that arise in both corporate transactions and personal matters. Our Tax Group draws on a wealth of experience representing both private and public corporations, limited partnerships, financial institutions, private equity firms, securities dealers and advisers, and investment funds in both domestic and cross-border transactions.

Mergers and Acquisitions

When purchasing or selling a business or assets, the tax consequences will often dictate the structure of the deal. Our Tax Group works closely with our Business Law Group to advise and implement a tax efficient structure on the purchase or sale of a business or assets. Some of our services include advising on, structuring and implementing:

- Share transactions
- Asset transactions
- Hybrid sale transactions
- Pre-sale tax planning
- Pre-acquisition tax planning
- Tax due diligence

Corporate Reorganizations

We have the depth of experience and knowledge to ensure that our clients' corporate reorganizations will meet both their business needs while being carried out in the most tax efficient manner.

Some of our services include:

- Butterfly transactions
- Loss utilization planning
- Amalgamations
- Wind-ups
- Incorporations
- Tax-deferred rollover planning
- Tax minimization amongst related groups and shareholders

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Corporate Finance and Investment Funds

Our Tax Group works closely with the Business Law Group to structure investment funds and other private equity investments. We assist clients with structuring and implementing transactions, including private placements and public offerings of securities, and capital pool company (CPC) transactions.

International Tax Planning

We regularly advise clients on the tax consequences of cross-border transactions, including acquisitions, sales, financings, partnerships, licensing arrangements, joint ventures and the structuring and restructuring of international groups. Our Tax Group advises international clients on doing business in Canada and Canadian clients expanding their businesses abroad.

We also advise individuals on international tax planning. Our Tax Group works closely with international advisors to ensure integration between the applicable jurisdictions. We have significant experience working with US advisors on US income and estate tax matters.

Some of our services include:

- Inbound and outbound investments and transactions
- Cross-border planning for businesses
- Transfer pricing
- Dual citizens
- Immigrating to Canada
- Emigrating from Canada
- Foreign trusts

Owner Manager/Estate Planning

We advise on and implement tax-effective solutions for individuals and families including owners of privately held businesses, professionals and other high-net-worth individuals with respect to their personal and corporate tax planning needs. In doing so we work with our colleagues in our Wills, Trusts & Estates, Family Law, Real Estate and Charities and Not-for-Profit groups.

Some of our services include:

- Estate freezes
- Trusts
- Succession planning
- Tax-structured wills
- Post-mortem planning
- Tax minimization and remuneration planning
- Shareholder agreements

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Commodity Tax

We help clients in all areas of federal and provincial commodity tax, whether it be in the supply, import or acquisition of goods or services. Our Tax Group provides skilled legal advice with respect to sales and other indirect taxes on the purchase and sale of a business, audits and disputes as well as cross-border transactions.

Dispute Resolution

Our Tax Group provides thoughtful and experienced advocacy on behalf of clients in both federal and provincial tax disputes. We represent corporate and individual clients at all stages of the dispute resolution process, from audit to objections to appeals. We also have considerable experience in drafting and negotiating Voluntary Disclosures.

Some of our services include:

- Audits
- Notices of objection
- Tax litigation
- Voluntary disclosures
- Collection matters
- Taxpayer relief applications

Practice Group Lead

Marc Weisman 416 777 5455

Practice Group Team

Wesley Issacs 416 360 4735