

## SERVICE

# Tax Advisory Services

We advise on an array of taxation matters to secure maximum tax efficiency while fulfilling compliance obligations.



## Related Expertise

- [Private Client](#)
- [Tax](#)

Obtaining strategic, sophisticated and proactive taxation advice is crucial to an organization's success – whether it relates to a discrete transaction, day-to-day processes, or overarching business objectives. Osler's tax law experts apply their specialized knowledge to each client's situation and ensure that they achieve optimal tax efficiency while managing their tax risk and meeting their compliance obligations.

We provide advice on a broad range of taxation matters of importance to Canadian and foreign corporations, income trusts, pension funds and other entities, including

**International tax planning** – We work closely with leading tax advisers around the world to assist our clients with inbound and outbound cross-border planning advice and dispute prevention and resolution. We work collaboratively with our clients and their foreign tax advisers to provide efficient, expert tax advice in respect of our clients' cross-border operations. In addition, our professionals possess deep knowledge of the [OECD's Base Erosion and Profit Sharing](#) and its impact on tax treaties governing global taxation.

**Transfer pricing** – Osler has played a leading role in the evolution of the [transfer pricing regime](#) in Canada and successfully argued both the leading transfer pricing case before the Supreme Court of Canada and the first case to apply the current transfer pricing approach.

**Corporate finance and capital markets** – The lawyers in our Taxation Group play a critical role advising on the tax implications of the full range of transaction financing methods, derivatives transactions and capital markets activities, and remain focused on developing the structures that will enable clients to meet their business objectives. For instance, in the area of [derivative transactions](#), we have advised on the use of derivatives as hedging instruments, as a substitute for direct investment and in the context of complex trades and financings by taxable and tax-exempt entities situated in Canada and elsewhere. Our lawyers are recognized in the industry and have a proven track record for delivering innovative tax advice, and for developing novel structures and bringing them to market – see, for example, Osler's representation of the [underwriters in Enbridge's US\\$1 billion hybrid note offering](#) and of [Emera Inc. in connection with concurrent offerings for \\$6.2 billion](#) and of [The Bank of Nova Scotia in its launch of a new form of Additional Tier 1 Capital for US\\$1.25 billion](#).

**Private equity and pension funds** – Tax structuring is one of the essential legal components of a private equity or pension fund investment strategy. Osler's tax lawyers work in close collaboration with our [private equity and pension fund investment](#) professionals to create

structures that comply with Canada's tax and other regulatory requirements, including pension legislation.

**Financial products, including mutual and other investment funds** – Clients who are distributing, managing and/or administering investment products regularly turn to Osler's professionals for timely and strategic tax guidance.

**Executive compensation** – Osler lawyers have deep experience helping domestic and multinational businesses create innovative and tax-effective compensation and benefits arrangements for their employees and senior executives.

**Commodity, sales and use taxation** – Commodity and sales taxes can have a significant impact on an organization's bottom line. Osler's taxation experts work with businesses to maximize their profitability by minimizing the impact of commodity and sales taxes.

**Customs matters** – Working in conjunction with our [International Trade and Investment Law](#) lawyers, we provide tax guidance on inbound investment into Canada and outbound investment into emerging markets with the overall goal of mitigating risk and achieving client savings.

**Industry-specific taxation guidance** – Our Taxation Group leverages the breadth of expertise from across the firm to offer insight and direction geared at particular sectors of the Canadian economy – from [banking](#) and insurance, to [energy](#) and resource, to [technology](#) and e-commerce – and the tax implications associated with operating in specific industries.

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## Key Contacts



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