



Tax Services

Every business and every transaction requires a tax strategy. Whether restructuring operations, obtaining additional financing, entering the Canadian market or expanding abroad, proper tax planning is essential. Lang Michener's tax lawyers have the experience to ensure that our clients' business objectives are achieved with optimal tax efficiency.

Our Expertise and Experience

Our extensive client base encompasses all types of business enterprises from large domestic and international corporations to family-owned enterprises and entrepreneurial start-ups. We assist both public and private companies to acquire or spin off businesses, rationalize and simplify corporate structures, utilize tax losses and isolate risk. We advise on high-profile mergers and acquisitions and are experienced in innovative financing techniques.

We regularly advise foreign companies on structuring their Canadian operations and Canadian companies on structuring their operations abroad. We advise insurance companies on various income and commodity tax issues and have, of particular note, structured the sale of a non-share capital insurance corporation. For our mining clients, we lend particular expertise in flow-through share financings and have structured joint ventures and farm-in arrangements. In the broader public financing arena, we work with income funds and engage in innovative structures involving issuances of exchangeable shares and exchangeable debentures.

Our Services

Our tax services include:

- Advising on mergers, acquisitions and divestitures;
- Rationalizing corporate structures to utilize tax losses and isolate liability;
- Structuring cross-border business enterprises involving both limited and unlimited liability companies, limited partnerships and joint ventures;
- Applying innovative financing techniques such as issuances of exchangeable shares and exchangeable debentures;
- Providing tax opinions for prospectuses and other public disclosure documents;
- Advising upon cross-border financings to make the best use of Canada's treaty network;
- Securing tax rulings and technical interpretations from the Canada Revenue Agency (CRA);
- Objecting to tax assessments and negotiating with the CRA;
- Preparing and conducting tax appeals;
- Advising on intercompany transfer pricing issues;
- Structuring and implementing complex corporate reorganizations; and
- Advising on personal tax and wealth preservation matters, and structuring and implementing intergenerational business transfers.

Tax Services

For more information contact:

Toronto
Kalle Soomer, Q.C.
416-307-4117
ksoomer@langmichener.ca

Vancouver
Peter Botz
604-893.2319
pbotz@lmls.com

Toronto
Brookfield Place
181 Bay Street, Suite 2500
P.O. Box 747
Toronto, ON M5J 2T7
Tel.: 416-360-8600
Fax.: 416-365-1719

Vancouver
1500 Royal Centre
1055 West Georgia Street
P.O. Box 11117
Vancouver, BC V6E 4N7
Tel.: 604-689-9111
Fax.: 604-685-7084

Ottawa
50 O'Connor Street
Suite 300
Ottawa, ON K1P 6L2
Tel.: 613-232-7171
Fax.: 613-231-3191

Hong Kong
1106, Tower 1
Lippo Centre, 89 Queensway
Hong Kong, SAR
Tel.: 852 3101 0213
Fax: 852 3585 1233

Representative Work

The following are a few examples of recent transactions in which we provided innovative tax advice to our clients:

- Acted for the world's largest insurance adjusting/claims management company in negotiations with the CRA and the successful appeal of an income tax assessment
- Acted for Teck Cominco in its C\$4.1 billion acquisition of Aur Resources
- Acted for Developers Diversified Realty Corporation (DDR) in a C\$ 159 million mixed-use project, it's first joint venture in Canada
- Acted for Kraft Canada in the sale of its canned food business to CanGro Foods
- Acted for AXA RE in the sale of its worldwide reinsurance business to PARIS RE Holdings capitalized at US\$ 1.6 billion
- Acted for Tim Hortons in its IPO for gross proceeds of C\$ 783 million
- Acted for Newport Partners Income Fund in the completion of its initial public offering for proceeds of C\$ 213 million
- Acted for Kraft Canada in an RMT transaction to spin off its cereal division
- Acted for West Fraser Timber in it's acquisition of Weldwood of Canada Ltd. for C\$1.23 billion
- Acted for Rogers Stadium Limited Partnership in the purchase of the Toronto SkyDome
- Acted for Allen-Vanguard Corporation with respect to a cross-border debt financing
- Assisted in the acquisition of the assets of a major Canadian fast food franchisor utilizing an exchangeable share structure
- Acted for a major mining company in its public offering of exchangeable debentures
- Acted for the underwriter on one of the first public offerings of units of a cross-border income fund

Our International Network

Our memberships in the TerraLex and International Practice Group (IPG) networks of law and accounting firms in over 93 countries provide immediate access to legal and tax advice in virtually every business jurisdiction in the world.

About Lang Michener

Lang Michener is a leader in Canada's legal profession and has been for more than 80 years. Our international firm, with offices in Toronto, Vancouver, Ottawa and Hong Kong, has over 200 dynamic professionals who provide effective, innovative solutions to Canadian and international clients.

For more information, please visit our website at langmichener.ca.

langmichener.ca

[Toronto](#) [Vancouver](#) [Ottawa](#) [Hong Kong](#)