

## Tax

Blaney McMurtry's tax lawyers have expertise in many areas of taxation, including corporate and personal income tax, international tax, goods and services tax and provincial sales tax. We deal regularly with tax issues pertaining to individuals, corporations, trusts, estates and specialized entities such as charities and not-for-profit organizations. Our tax lawyers interact with other areas of the firm in order to provide quality advice whatever the nature of the transaction.

We assist business clients, both domestically and internationally, with corporate reorganizations, mergers and acquisitions and public financings. We act for Canadian and foreign lenders and borrowers to help structure their transactions in a tax effective manner. We also advise on the use of specialized entities and financial intermediaries in tax planning.

As well, the tax lawyers work with individual clients in order to assist them to minimize taxes during their lifetimes and maximize their estates while utilizing prudent tax savings and deferral opportunities. In addition, we advise trusts and estates on reducing the tax burdens of their beneficiaries.

Blaney McMurtry's commodity tax practice focuses on advising individuals and organizations on a variety of goods and services tax and retail sales tax issues. We assist clients involved in domestic and international trade, working closely with them to ensure compliance and uncover tax-saving opportunities.

In the area of non-profit/charitable organizations, we assist organizations to incorporate, as well as provide advice related to governance issues, fiduciary responsibilities, insurance issues, risk management and strategic planning.

Our tax group has strong expertise in all stages of the tax review process. This includes working with the Canada Revenue Agency as well as various provincial tax authorities during the audit phase and, where possible, resolving disputes in a cost-effective manner. We also represent clients before the Tax Court of Canada, the Federal Court of Appeal as well as the Supreme Court of Canada combining our detailed knowledge of taxation with our strength in litigation.

The lawyers of our Tax Law Group are dedicated to on-going analysis of the constant changes and developments in the field. We are available to advise on issues arising from amendments to tax legislation, judicial interpretation and the policies of the Canada Revenue Agency.

## TAX LITIGATION

Blaney McMurtry's tax litigators offer experience and expertise in dealing with all types of tax disputes. They have represented clients in tax cases in the Ontario Superior Court of Justice, the Tax Court of Canada, the Federal Court Trial Division, the Federal Court of Appeal and the Supreme Court of Canada. The areas of tax law in which members of the group have litigated include retail sales tax, goods and services tax, income tax and disputes under various other taxation statutes. Among the leading cases in which our tax litigators have been involved are:

- Stupart Investments Limited, one of the seminal Supreme Court of Canada cases in corporate tax law.
- An important Federal Court of Appeal decision which resulted in the refund of millions of dollars of GST to amateur sports organizations across Canada.
- A number of reported successful decisions for corporations seeking refunds of Ontario Retail Sales Tax.
- A well publicized Federal Court of Appeal case involving the tax treatment and incentives for Canadian cultural property under the Income Tax Act and the Cultural Property Export and Import Act.

## RELATED PRACTICES

- Real Estate & Business
- Entertainment Law