

TAX GROUP



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Stikeman Elliott is a leading law firm in the area of taxation and has remained at the forefront of tax advice, planning, advocacy and litigation. From its inception in 1952, the firm has specialized in tax matters.

Stikeman Elliott's tax practice is highly ranked. Chambers Global's The World's Leading Lawyers describes Stikeman Elliott's Tax Group as "exceptional" and lists a number of our tax partners as leaders in the field.

The Tax Group's work involves tax advice, tax planning and tax controversy matters for Canadian and international business enterprises, and investment, in the context of both standalone tax mandates and integrated corporate, investment, real estate, commercial and tax mandates.

IFLR | CANADIAN LAW FIRM
OF THE YEAR - 2011

ABOUT THE FIRM

A leading Canadian business law firm, Stikeman Elliott has 500 lawyers in five offices across Canada as well as in New York, London and Sydney. The firm is recognized by Chambers Global, the IFLR 1000, Lexpert and other publications for market-leading corporate finance and M&A teams with an exceptional track record in major cross-border and multijurisdictional matters. The firm was recently named as the **2011 Canadian Law Firm of the Year** by the International Financial Law Review. The firm is also ranked at or near the top of the Canadian market in each of its remaining core practice areas - banking, tax, corporate commercial, real estate, insolvency, structured finance, competition, intellectual property, administrative law, employment and business litigation - and has developed in-depth knowledge of a wide range of industries from communications, technology, intellectual property, banking and insurance to oil & gas, electrical energy and mining.

How Our Clients Benefit

Our clients benefit from the combined knowledge of an experienced group of tax lawyers. The Tax Group has significant experience in all aspects of tax law, including inbound and outbound international structuring and planning, trusts, commodity taxation, customs, corporate financings, reorganizations and restructurings, government representation, transfer pricing, compliance settlements, appeals, insurance taxation, pensions and employee benefits and resource taxation.

Tax Structuring and Planning

We believe that proper tax structuring and planning is key to the successful outcome of transactions or investments. Much of our tax practice involves the inbound and outbound international structuring of business arrangements and investments to optimize the tax position of our clients. We have particular experience with:

- advice to financial institutions;
- mergers and acquisitions;
- corporate reorganizations;
- employment compensation and pension arrangements;
- taxation of insurance companies;
- cross-border investment;
- real estate;
- transfer pricing;
- private equity investments;
- resource taxation;
- estate planning;
- wealth preservation;
- private banking; and
- cross-border tax information exchange.

Tax Advice

Our tax advice is state-of-the-art and supported by all of the research tools available to the profession. Our objective is to find the most tax-efficient manner in which our clients can achieve their business, investment and wealth preservation objectives. The Tax Group provides advice

in the areas of income tax, transfer pricing, customs, procurement, Goods and Services Tax and sales tax. Members of the Tax Group and other members of the firm also have considerable expertise in Canadian federal laws governing international trade and international trade agreements, as well as extensive experience in government relations and legislative affairs. We act for governments, industry associations and major corporations with respect to international agreements such as the North American Free Trade Agreement (NAFTA) and those under the aegis of the World Trade Organization (WTO).

Tax Litigation & Tax Controversy

The Tax Group has extensive experience in tax litigation before the federal and provincial courts. Many of the cases that have defined important tax principles or have resulted in changes to the law have been argued by members of our Tax Group.

Our experience in tax litigation also assists the group in assessing the tax risks associated with particular transactions, including the potential application of the general anti-avoidance rule.

The Tax Group represents taxpayers who need assistance in managing large or complex tax audits, including transfer pricing audits, and in responding to or challenging formal requirements by tax authorities to provide information and documents.

The Tax Group also has extensive experience in dealing with transfer pricing disputes involving large multi-national corporate groups that supply goods and services within the group and across international borders. In particular, the Tax Group has represented US corporations in transfer pricing disputes involving requests to the Competent Authority pursuant to the provisions of the Canada-US Income Tax Treaty. The Tax Group has also assisted multi-nationals in reviewing their contemporaneous documentation and developing transfer pricing strategies.



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