



# Tax

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## Overview

Tax is one of the largest expenditures businesses and individuals make. Our tax team focuses on increasing the bottom line of your business and preventing erosion of your hard-earned personal wealth.

With comprehensive experience working with public and private corporations, charitable organizations and individuals to plan and implement domestic, cross-border and international tax-efficient strategies, our legal tax services include:

- Tax Consulting + Planning
- Corporate Structuring + Transactions
- Business Succession + Corporate Reorganizations
- Cross-border Tax Planning
- Tax Disputes + Litigation

Through these new services, Field Law can now add value to your business and personal affairs and create tailored tax plans to optimize your financial positions.

### Corporate Tax Planning

As a business owner or financial executive, you face an ongoing struggle to balance your business objectives with tax and other financial planning considerations. The tax team at Field Law is ready to help you optimize your tax situation in a pragmatic way, enabling your business to grow and thrive.

Often, we are called upon to provide tax or structuring advice for a specific transaction such as a sale of a business. But, our tax advice also helps businesses at any stage, from start-up through to mature businesses to those involved in mergers and acquisitions, restructuring or transition of ownership.

For businesses with interests that extend beyond the Canadian border, we also have experience advising on cross-border tax planning and corporate transactions.

### Business Succession + Corporate Reorganizations

Profitable businesses build up significant value over time. But all too often, private companies and their owners do not realize on this value as fully as they should. Whether the exit strategy for the business is an outright sale, a transition to key employees, or a succession to family members, the Field Law tax team can help you achieve these objectives in a tax efficient manner.

Tax-deferred "spinoffs" may result in a business fetching higher prices for some assets, unlocking shareholder value. Intelligent use of trusts can facilitate the transfer of a business

## Industries

Construction  
Health  
Manufacturing  
Personal  
Real Estate  
Technology

## Services

Business  
Wills, Estates + Trusts

to a new generation without triggering immediate taxes. Tax-structured employee stock options may motivate key employees and reward them for their efforts. Shareholder agreements, together with insurance strategies, help to ensure that economic value is not depleted by unfortunate events, and also takes advantage of tax legislation if properly structured.

Whatever the objectives of the business and its shareholders, our tax team wants to help you achieve them.

### **Cross-border Tax + Estate Planning**

Many Canadians enjoy spending time in a southern climate to escape winter, whether it is for personal or business reasons. As well, Americans often reside in Canada.

Cross-border business, estate, and personal situations create a great deal of complexity. But our tax team can help you live a cross-border lifestyle or do business between countries reducing the fear of the tax authorities causing you difficulties.

### **International Tax**

It is becoming very common for companies of all sizes to conduct business internationally. We have acted for Canadian corporations with business interests abroad in various countries, as well as non-resident corporations doing business in Canada. The tax risks multiply when business is conducted cross-border, with the potential for double tax to arise. By the same token, tax efficiencies can be gained by structuring in a manner that takes advantage of the benefits of taxation systems in different countries.

The Field Law tax team has experience navigating the complexities of international tax, as well as access to a deep network of lawyers and tax professionals worldwide to assist where local knowledge is required.

### **Personal Tax Planning**

Finding a way to minimize your tax burden takes time, effort and an intimate understanding of Canadian tax laws. Our goal is to fully understand your unique tax situation so we can develop a personalized, effective tax plan that will help you meet your financial goals. Working closely with our Wills, Estates + Trusts team, we provide advice on tax issues relating to your personal wealth.

### **Tax Disputes + Litigation**

Navigating tax disputes with Canada Revenue Agency (CRA) is a daunting prospect. But with Field Law on your side, the process can be less intimidating. Our tax team will evaluate your goals and tolerance for risk, identify options, and discuss the best course of action for you and your case.

We will walk you through every stage of the tax dispute process, including negotiations with tax authorities, providing opinions, dealing with compliance issues, and appearances before Tax Court of Canada, Federal Court or Federal Court of Appeal. We provide practical, cost-effective and personalized advice to your tax-related problems and obstacles.

Services we provide include:

- Negotiating with CRA auditors and appeals officers
- Disputes concerning taxation of particular corporate structures
- Directors liability for unremitted tax
- Equitable remedies to correct errors that resulted in unintended tax consequences
- Voluntary disclosures with tax administrators to correct past tax compliance errors
- Disputes concerning taxation of commercial transactions and agreements
- Disputes regarding taxation of particular industries
- Disputes involving GST/HST and withholding tax
- Appearing before Tax Court of Canada, Federal Court and Federal Court of Appeal

## **People**

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## News + Views + Events

January 2019

[Does Fairmont Hotels Eliminate All Equitable Remedies in the Tax Context?](#)

October 11, 2018

[Field Law Introduces New Tax Team](#)

June 2018

[Introduction to Corporate Reorganizations](#)

February 2017

[Fairmont: SCC Raises Hurdle for Rectification](#)

February 2018

[Univar: Arm's Length Surplus Strip Not Abusive](#)

## Client Stories

**Where we began:** Our client was an external director for a company that provided equipment rentals in the oil sands. The company ran into financial difficulties and management (including some of the directors) did not make the required payroll and GST remittances. The CRA assessed our client as owing over \$200,000 for the company's failure to remit.

**Our approach:** Through out-of-court negotiations with the Department of Justice we were able to reduce our client's liability from \$200,000 to \$0.

**The result:** By negotiating a settlement, the client avoided the expense and ordeal of a court case. If forced to repay the \$200,000 to the CRA the client would likely have faced bankruptcy.

## Featured News

January 2019

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