



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
 Emerging Technology
 Health
 Real Estate

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

Field Law's [immigration lawyers](#) also regularly collaborate with the tax team to provide one-stop service to clients with international operations or global mobility programs.

People

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News + Views + Events

March 2024 - 2 min read

[Tax Compliance for Bare Trusts in Alberta Real Estate](#)

March 6, 2024

[Beyond Borders: An Update on Cross-Border Trust Issues](#)

September 2023 - 4 min read

[New Tax Law Amendments That May Affect Employers](#)

August 25, 2022

[The Best Lawyers™ in Canada 2023](#)

March 24, 2022

[Cocktails + Counsel: Benefits + Implications of Cross-Border Trusts](#)

Client Stories

Client saved from bankruptcy

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.

Tax-efficient strategy saves real estate deal

Where we began: A sophisticated foreign investor group wanted to participate in a real estate development project in Calgary with a local project manager. When they were told that the corporate tax rate in Canada was 27%, much higher than the tax rate in their home jurisdiction, the investor group did not want to proceed with the deal.

Our approach: By constructing a bespoke strategy that included a combination of participating debentures, forward sales of partnership units, and shifting tax pools that could not be utilized by non-residents to the Canadian-resident project manager, we managed to reduce the tax burden to 14.5% for the investors.

The result: The reduced tax rate was acceptable to the investor group and they proceeded with the deal. The beautiful part of the strategy is that the Canada Revenue Agency (CRA) will not lose money. In fact, more taxes will be collected in Canada, despite the reduced tax rate for the investor group.