Tanner Shapka

Associate

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Tax
Commodity Tax
Business Tax
Tax Disputes & Litigation
Mergers & Acquisitions
Private Client

Tanner's practice focuses on tax and corporate law, with an emphasis on indirect and commodity taxes, including goods and services tax (GST), harmonized sales tax (HST), provincial sales taxes (PST) and various industry-specific taxes.

He advises an array of clients across various industries on tax and corporate matters, such as:

- indirect and commodity taxes applicable to both resident and non-resident businesses;
- registration, filing and compliance requirements under the applicable tax legislation;
- planning considerations and risk compliance for non-resident businesses;
- ruling and interpretation requests for review by relevant tax authorities;
- disputes with tax authorities involving input tax credits, tax paid in error and other tax matters;
- tax considerations in purchase and sale agreements, corporate reorganizations and restructurings and mergers and acquisitions;
- private company succession and estate planning; and
- general corporate and commercial matters.

Tanner also assists clients in the non-profit and registered charity sector, including federal non-profit organizations, charitable organizations and private foundations.

Tanner summered with the firm in 2019 as a first-year law student and completed his articling term in 2022 before joining BLG as an associate.

Insights & Events

- Author, "Achieving Canada's ambitious infrastructure goals: Indirect tax and major projects", BLG Article, January 2026
- Author, "Eat, Drink and Be Merry - The federal government announces temporary GST/HST holiday on qualifying goods", BLG Article, November 2024
- Author, "PC Bank v. the King: The phrase "in the course of" acquires expanded interpretation under the Excise Tax Act", BLG Article, September 2024
- Author, "Northbridge v the King: Tax court confirms need for clear documentary evidence at trial", BLG Article, May 2024
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Author, "Northbridge v the King: FCA clarifies ITC availability on zero-rated supply of insurance", BLG Article, November 2023
- Author, "Tax Court of Canada: Denial of ITCs on costs to administer cardholder rewards program", BLG Article, August 2023
- Author, "Hootsuite Inc. v British Columbia: cloud computing services not subject to B.C. PST", BLG Article, April 2023
- Author, "Alberta Budget 2023: Surplus, spending and a Spring election", BLG Article, March 2023
- Author, "Tax Court of Canada: maximum price not sufficient to create reverse earn-out", BLG Article, October 2022
- Author, "Canada's new Luxury Tax: Why certain luxury items now cost more", BLG Article, September 2022
- Author, "The business of B.C.'s hydrogen strategy", BLG Article, August 2021

Beyond Our Walls

Professional Involvement

- Member, Law Society of Alberta

Community Involvement

- Participant and Fundraiser, Enbridge Tour Alberta for Cancer

Bar Admission & Education

- Alberta, 2022

- JD, University of Alberta, 2021
- BComm (with Distinction), University of Calgary, 2018

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