Commodity Tax

There are over 50 commodity taxes imposed federally and across Canada's 13 provinces and territories. It's key to have specialized advice on issues from being contacted by the Canada Revenue Agency (CRA) to Canada's new carbon tax regime.

Our services include tax planning, compliance advice, audit defence strategies, dispute resolution and litigation. Our specialists bring a broad perspective to the table; they regularly write and present on commodity tax issues and sit on the Canadian Association of Petroleum Producer's indirect tax committee. Some have prior work experience with CRA's rulings and audit divisions and the Ontario Ministry of Finance, having appeared numerous times before various levels of court.We advise:

- international clients on how to structure their cross-border transactions with the Canadian market
- insurers, underwriters, reciprocals, third party administrators and other insurance organizations regarding the GST/HST, sales tax, and insurance premium tax implications of new insurance products and structures>
- public institutions and authorities on the GST/HST and land transfer tax implications of complex real estate transactions, such as PPP infrastructure projects and unconventional expropriation matters
- fund managers on various GST/HST issues affecting investment funds

We can:

- review your commodity tax situation
- represent your organization in litigation before the federal and provincial Courts and tax tribunals
- advise on structuring of corporate and commercial transactions, and the sale of business assets
- handle tax disputes and negotiate settlements
- complete voluntary disclosures and submit fairness applications to revenue authorities
- help minimize commodity taxes with creative tax planning solutions

Experience

- Advised an undisclosed payment processing company on a complex tax dispute involving multiple taxpayers with competing interests.
- Made representations to the CRA on behalf of a client where input tax credits were to be denied as its invoices were issued in a related party's name.
- Represented an undisclosed client in successfully objecting to a GST/HST assessment involving "arranging for" financial services.
- Advised an oil and gas client on registration requirements under the Federal Fuel Charge.
- Represented an undisclosed client in an Ontario Land Transfer Tax audit involving its segregated funds.

- Defended an undisclosed client in an Ontario Tobacco Tax audit involving cigar sales to businesses located on First Nations land.
- Advised a cannabis industry client on the national commodity tax implications of establishing their business.
- Advised an undisclosed client seeking to introduce novel telecommunications services into the Canadian market.
- Advised the Royal Canadian Mint in a tariff classification challenge against a CBSA ruling regarding the one-cent coin.
- Advised numerous companies with complex audits initiated by CBSA into issues such as tariff classifications, NAFTA rules of origin, transfer pricing and value for duty.

BLG | Canada's Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 800 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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