

# Danielle Lewchuk

Partner

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Tax
Business Tax
International Tax
Mining

In her corporate tax practice, Danielle focuses on resource and international taxation and public company transactions.

Her expertise includes:

- Mergers, acquisitions, reorganizations and refinancing involving Canadian corporations and their foreign subsidiaries
- Structures for non-resident corporations conducting business in Canada
- Structures for Canadian corporations conducting business internationally

## Experience

- **Umios Corporation** as lead counsel in its announced acquisition of High Liner Foods Incorporated pursuant to a plan of arrangement under the *Companies Act* (Nova Scotia) in a transaction valued at C$1.3 billion.
- **Pan American Silver Corp**. in the sale of the La Arena mine in Peru to Zijin Mining Group for US$295 million, May 2024.
- **Pan American Silver Corp.** in the acquisition of Yamana Gold Inc. for $4.8 billion and the concurrent sale of its Canadian mining Assets to Agnico Eagle Mines Ltd. for $2.4 billion, March 2023.
- **The Supreme Cannabis Company, Inc**. in its acquisition by Canopy Growth Corporation, 2021
- **Northview REI**T in its sale of assets to Starlight Group Property Holdings Inc. and KingSett Capital Inc. for $4.9 billion, 2020
- **Pan American Silver Corp**. in its acquisition of Tahoe Resources Inc. for $1.288 billion, 2019

- **Luminex Resources Corp.** in an earn-in transaction with First Quantum Minerals Ltd. in respect of its Orquideas concession in Ecuador, 2018
- **Luminex Resources Corp.** in an earn-in transaction with Anglo American plc in respect of its Pegasus and Luz concessions in Ecuador, 2018
- **Lumina Gold Corp.** in the creation and spin-out of Luminex Resources Corp., 2018
- **Almadex Minerals Limited** and **Azucar Minerals Ltd**. in the spin-out of certain Mexican royalty assets and concurrent $20 million private placement to Newcrest Mining Limited, 2018
- **Gold Standard Ventures Corp.** in the acquisition of Battle Mountain Gold Inc. for $30 million, 2017
- **Lumina Gold Corp.** in the acquisition of Ecuador Gold and Copper Corp. for $60 million, 2016
- **Pan American Silver Corp**. in the creation of and spin-out of Maverix Metals Inc., 2016
- **Panoro Minerals Ltd**. in its US$140 million Precious Metals Streaming Agreement with Silver Wheaton, 2016
- **Almaden Minerals Ltd**. in the creation and spin-out of Almadex Minerals Ltd., 2015

## Insights & Events

- Co-Author, "Resource Sector Taxation" Federated Press Volume XVI, No.1, May 2022
- Author, "Federal Budget 2022 – Shifting focus: Transitioning out of a COVID economy", BLG Article, April 2022
- 2020 Session IV – Hiring Practices and Employment Law Considerations, BLG Video, August 2020
- 2020 Session III – Incorporating a new business and considerations for founders, BLG Video, July 2020
- Presenter, “Factual Non-Arm’s Length in a Planning Context,” Tax Executives Institute, March 2020.
- Co-author and Presenter, “Tax and Corporate Considerations on the Creation, Increase and Reduction of Paid-up Capital”, Tax Executives Institute, 2019
- Co-author and Presenter, "Selected Tax Issues: Modifying the Terms of a Debt or Share," Tax Executive Institute, 2018
- Co-author, "Host Country: Canada" in Tax Management International: Forum, Volume 37, Bloomberg BNA, 2016
- Co-author, "The Taxation of Grants," Canadian Current Tax, June 2016
- Author, "Court Decision Gives CRA More Access to Business Documents," Business in Vancouver, 2015
- Co-author, "Collateral Consequences: The Effects of Decriminalizing Prostitution on Women's Equality in Business", Appeal Review of Current Law and Law Reform, UVIC, 2013
- Co-author, BC Court Reduces Risks to Charities who Accept Conditional Gifts, Lexology, 2014

## Beyond Our Walls

### Professional Involvement

- Member, Law Society of British Columbia
- Member, Canadian Tax Foundation (CTF)
- Member, International Fiscal Association (IFA)
- Member, Nanaimo City Bar Association
- Member, Young Professionals of Nanaimo
- Member, Canadian Bar Association (CBA)

## Awards & Recognitions

- Recognized in the 2027 edition of *The Best Lawyers in Canada* (Tax Law)
- Recognized in the 2022 edition of *The Best Lawyers - Ones to Watch* (Tax Law)

## Bar Admission & Education

- British Columbia, 2014

- In-Depth International Tax Course, Chartered Professional Accountants of Canada, 2019
- In-Depth Tax Course, Years 1, 2 and 3, Chartered Professional Accountants of Canada, 2017
- JD, University of British Columbia, 2013
- HBSc, McGill University, 2008

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