



Owen Clarke

Counsel

T 403.232.9664
F 403.266.1395
Calgary
OClarke@blg.com

[Commodity Tax](#)
[Tax](#)
[Tax Disputes & Litigation](#)
[Mergers & Acquisitions](#)

Owen's practice focuses on commodity taxation, where he provides strategic advice to domestic and international clients as they navigate their Canadian indirect tax obligations.

He is a subject matter expert on the application of GST/HST, PST, carbon and fuel taxes, and other indirect taxes in the context of reorganizations, mergers and acquisitions, cross border transactions and throughout business operations. Owen also represents clients through audits and the wider tax dispute process.

Prior to joining BLG, Owen was a leader of legal, accounting and technology indirect tax teams at a national professional services firm. He brings this multidisciplinary and collaborative approach to his practice to find creative and business orientated solutions to his client's complex tax issues.

Insights & Events

- Author, "Carney kills the fuel charge: Impacts on the oil and gas sector", BLG Article, March 2025
- Author, "Navigating the tax implications of new trade measures: U.S. tariffs and goods and services tax", BLG Article, March 2025
- Author, "Eat, Drink and Be Merry - The federal government announces temporary GST/HST holiday on qualifying goods", BLG Article, November 2024
- Author, "Carbon pricing or depricing? Global implications of carbon measures in Canada", BLG Article, October 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, "Canada's unilateral Digital Services Tax forges ahead with retroactive effect", BLG Article, July 2024

Beyond Our Walls

Professional Involvement

- Member, Law Society of Alberta (2018)

Community Involvement

- Member, Canadian Tax Foundation

Bar Admission & Education

- Alberta, 2018
- J.D. Law, University of Calgary, 2017
- MBA, Haskayne School of Business, 2017
- BA, University of Victoria, 2011
- In-depth GST/HST, Chartered Professional Accountants of Canada

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 725 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.

[blg.com](https://www.blg.com)

© 2025 Borden Ladner Gervais LLP. Borden Ladner Gervais LLP is an Ontario Limited Liability Partnership.