

Siwei Chen

Partner

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Business Tax
International Tax
Mergers & Acquisitions
Private Equity & Venture Capital
Private Client
Technology
Energy - Oil & Gas
United States
Tax Disputes & Litigation

Siwei is a corporate tax partner specializing in both domestic and international contexts. With a wealth of experience across various facets of corporate tax, her expertise encompasses:

- Advising on major purchase, sale, and takeover transactions.
- Ensuring optimal tax structuring in corporate reorganizations.
- Guiding clients through cross-border corporate transactions, managing and coordinating tax complexities across multiple jurisdictions.
- Transfer pricing, including preparing and managing Mutual Agreement Procedure (MAP) applications, advising on domestic litigation processes, and coordinating with the Canada Revenue Agency and tax authorities in other jurisdictions. She is skilled in handling cross-border arrangements and ensuring compliance with international tax standards through effective negotiation and collaboration.
- Designing tax structures for non-residents conducting business in Canada, providing strategic solutions to facilitate smooth operations in the Canadian market.

Siwei frequently presents on tax topics and authors tax articles. She has taken on leadership roles in the tax community such as founding a chapter of Ladies of Tax in Calgary, the steering committee for the Canadian Tax Foundation Young Practitioners, and the Young IFA Network (YIN) Committee.

Experience

- Advised on **transfer pricing** notices of objection and mutual agreement procedure (MAP) applications involving a multi-million-dollar adjustment for a **multinational client in the energy sector**.
- **TBC Corporation** on its sale of Midas, including **Midas Canada**, to Mavis Tire Express Services Corp.
- **White Water Management Ltd.** and its majority shareholders on the sale of Whitewater and its subsidiary, **Catalyst Production Systems**, to Hillcore Group, a leading Canadian investment and advisory firm.
- **Matson, Driscoll & Damico**, a leading international forensic accounting firm, on its sale to Davies.
- **Occidental Petroleum Corp.** in the acquisition of Carbon Engineering for US$1.1 billion.
- **Pan American Silver Corp. (PAAS)**, in its US$4.8 billion acquisition of Yamana Gold Inc. shares and spinout of Canadian assets to Agnico-Eagle Mines Limited by way of Plan of Arrangement.
- **POSCO Canada Limited**, in the restructuring of their interest in the Greenhills and Elk Valley coal mines in southeastern British Columbia in exchange for common and preferred shares of Elk Valley Resources Inc. (EVR) and a gross revenue royalty on steelmaking coal. This transaction was part of the larger restructuring of **Teck Resources Limited**, into two independent, publicly-listed companies: Teck Metals Corp. and EVR.
- **Berkshire Hathaway Energy Company (BHE),** in its indirect share purchase acquisition of the Montana Alberta Tie-Line from Enbridge Inc. for an approximate purchase price of $200M.
- Advising international private equity funds on the acquisition of Canadian businesses.
- Numerous public and private corporations on share purchase and asset purchase transactions.

Insights & Events

- Author, "Productivity Mega Deduction could reshape mining flow-through financings", BLG Article, September 2026
- Author, "Canada proposes new Productivity Mega Deduction", BLG Article, September 2026
- Speaker, “Updates on the Inbound Investment Landscape in Canada”, 2026 IFA Canada International Tax Conference, May 2026
- Author, "Bill C-15 receives royal assent: What it means for Canada’s transfer pricing rules", BLG Article, April 2026
- Author, "Permanent establishment and remote work: OECD's 2025 update and your organization", BLG Article, March 2026
- Co-Presenter and Co-Author, “Revisiting Convertible Debentures: CRA’s Updated Position and Why SAFEs Warrant a Distinct Tax Perspective”, 77th Canadian Tax Foundation Annual Tax Conference, December 2025
- Author, "Alberta confirms new AI data centre levy", BLG Article, September 2025
- Speaker, "Current Topics in Cross-Border M&A," 2025 IFA Canada International Tax Conference, May 2025
- Co-Presenter, "Convertible Debentures," Canadian Petroleum Tax Society, May 2025
- Author, "Duties and deductions in Canada and the U.S.: the taxing truth about tariffs," International Bar Association website, April 2025
- Author, "Price points and pressure points: multinationals’ transfer pricing in practice during a time of uncertainty," International Bar Association website, April 2025
- Author, "Taxes and tariffs: Can you deduct the duty?", BLG Article, April 2025
- Author, "Carrot and stick: How Bill 32 may decrease proposed tax savings in Alberta Budget 2025", BLG Article, March 2025

- Author, "The price is right? The role of transfer pricing across supply chains of multinational companies", BLG Article, March 2025
- Co-Author, "CRA Reverses Long Standing View on Cross-Boarder Convertible Debentures," Corporate Finance, 2025
- Author, "Important income tax considerations for foreign residents working in Canada", BLG Article, April 2024
- Co-Presenter, “Due Diligence Reviews – Two Perspectives," Canadian Tax Foundation Young Practitioner, February 2023.
- Author, "Getting ready for EIFEL rules: Part two," The Lawyer's Daily, January 2023.
- Author, "Getting ready for EIFEL rules," The Lawyer's Daily, January 2023.
- Author, "Preparing for the new EIFEL rules in Canada", BLG Article, January 2023
- Author, "CRA Clarifies its Concession on Earnout Requirements," Corporate Finance, Federated Press Volume XXV, No. 4, 2022
- Author, "2022 fall economic update – Helping Canadians and tackling inflation", BLG Article, November 2022
- Author, "Tax Court of Canada: maximum price not sufficient to create reverse earn-out", BLG Article, October 2022
- Speaker, "Campaign Promises and Tax Policy", Canadian Bar Association (Taxation Section), October 12, 2021.
- Speaker, "Federal Election: From Promises to Reality?", CPTS Fall Lecture Series, September 29, 2021.

Beyond Our Walls

Professional Involvement

- Member, Law Society of Alberta
- Member, Canadian Tax Foundation
- Member, International Bar Association (Taxes Committee)
- Member, International Fiscal Association (IFA)
- Member, American Bar Association
- Member, International Bar Association
- Member, Canadian Bar Association – Taxation Law Section
- Member, CPTS
- Member, Calgary Bar Association

Community Involvement

- Member, Ladies of Tax, Calgary (2017-Present)
- Co-Chair, BLG United Way Campaign (2022)
- Secretary, Marda Loop Communities Association (2021 - 2023)
- Director (Sports and Recreation Committee Chair), Marda Loop Communities Association (2019 - 2021)
- Steering Committee, Canadian Tax Foundation Young Practitioners (2022 - 2023)
- Committee Member, Young IFA Network (YIN) Canada Committee (2022 – 2023)
- Steering Committee and Women of IFA Network (WIN) Liaison, Young IFA Network (YIN) Canada (2022 - 2023)

Bar Admission & Education

- Alberta, 2016

- JD, University of Alberta, 2015
- B.Sc. (with Distinction), University of Alberta, 2012

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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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