



## Ben Hardwicke-Brown

### Senior Associate

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[Business Tax](#)

[International Tax](#)

Ben's practice focuses on domestic and international corporate tax planning. Prior to BLG, Ben worked in the International Tax and Transactions services group at a leading professional service firm.

Ben specializes in providing Canadian inbound and outbound tax advice to multi-national companies. Ben has experience in preparing and reviewing of surplus and foreign accrual property income computations.

Ben has advised on corporate and partnership debt restructurings, Canadian income tax consequences in relation to overseas acquisitions (specifically in the foreign affiliate regime) and information reporting requirements by non-residents after the disposition of taxable Canadian property (section 116).

## Experience

- Assisted in planning and execution of multibillion-dollar retail asset migration project with no resulting federal, provincial or indirect tax.
- Drafted step-plan and opinion providing tax implications of billion-dollar U.S. refinancing to facilitate asset acquisition involving entities in Luxembourg, Hungary and Uruguay, resulting in less than four per cent leakage.
- Assisted in corporate structural planning to facilitate global delivery of traveling exhibit.

## Insights & Events

- Author, "Bill C-47: Federation of Law Societies of Canada challenges amendments to the Income Tax Act", BLG Article, September 2023
- Author, "Canada's Clean Hydrogen Tax Credit takes shape", BLG Article, April 2023

## Beyond Our Walls

### Professional Involvement

- Member, Canadian Petroleum Tax Society
- Member, Canadian Bar Association
- Member, Vancouver Tax Study Group
- Member, Canadian Tax Foundation Young Practitioners Group

## Awards & Recognition

- Recognized in the 2024 edition of The Best Lawyers in Canada® as "Ones to Watch" (Tax Law)

## Bar Admission & Education

- British Columbia, 2022
- Alberta, 2018
- JD, University of Calgary, 2017
- MBA, Haskayne School of Business, 2017
- B.Comm, University of Alberta, 2011

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