

# Owen Clarke

## Counsel

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Commodity Tax
Tax
Tax Disputes & Litigation
Mergers & Acquisitions

Owen is the National Leader of BLG's Indirect and Commodity Tax practice. His 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, "CRA delays GST/HST changes on trailing commissions to 2028", BLG Article, May 2026
- Author, "Canada Revenue Agency reverses its long-standing position on the GST/HST Status of Mutual Fund Trailing Commissions", BLG Article, January 2026
- Author, "Achieving Canada’s ambitious infrastructure goals: Indirect tax and major projects", BLG Article, January 2026

- Author, "The world’s first carbon border-adjusted tax enters its definitive phase: What it means for Canada", BLG Article, January 2026
- 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 Invovlement

- 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

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