



Jennifer Hanna

Senior Counsel

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[Tax](#)
[International Tax](#)
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Jennifer provides strategic tax advice for clients in a variety of situations, including: international expansion, acquisitions, sales, post-acquisition group integrations and rationalization, debt restructuring, financings and indigenous taxation matters.

Prior to joining BLG, Jennifer worked as an international tax partner at a national accounting firm. She works with clients in a wide variety of industries, including infrastructure, oil and gas exploration and production, mining, real estate, and technology. She frequently writes and speaks on Canadian corporate tax and international tax topics.

Experience

- Radicle Group Inc., a Calgary-based leader in sustainability advisory services and market-based solutions, and technology-driven emissions measurement and management, in its sale to the Bank of Montreal.
- EarthLabs Inc., a leading technology company leveraging artificial intelligence and data science to transform the mineral discovery process, in the sale of its exploration consulting & technology division to ALS GoldSpot Discoveries Ltd., a wholly owned subsidiary of ALS Limited.
- Kelt Exploration Ltd. in its \$510 million disposition of oil and gas assets in its Inga/Fireweed/Stoddart Division (the Inga Assets), located in British Columbia, to ConocoPhillips and assumption by the Purchaser of certain specific financial obligations related to the Inga Assets in the amount of approximately \$41.0 million.
- Sylogist Ltd. (TSXV:SYZ) in its acquisition of Information Strategies, Inc., a provider of software solutions and professional services to federal and state government and not-for-profit/NGO organizations.

- Wood Canada Limited, as shareholder of Teshmont Consultants LP, in their acquisition by Stantec Consulting Ltd.
- Canadian tax advisor to Indigena Capital LP, who partners exclusively with Indigenous Nations in the U.S. and Canada in co-investment opportunities, regarding their Canadian fund structure.
- Canadian tax advisor to Grafton Asset Management, a private equity fund manager with Canadian and international investors.
- Canadian tax advisor to IFS AB (Industrial and Financial Systems), a Swedish-based enterprise cloud applications company in its acquisition of Canadian software developer Clevest Solutions Inc.
- Tax advisor to numerous agents and underwriters of flow-through share offerings.

Insights & Events

- Author, "Important income tax considerations for foreign residents working in Canada", BLG Article, April 2024
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Author, "Harmful tax rule changes affecting Canadian-owned foreign real estate businesses", BLG Article, September 2023
- Co-Author, "FAPI Changes for Canadian-Owned Real Estate Developers", IFA Canada International Tax Highlights Volume 2, August 2023
- Presenter, "Canadian International Tax Developments", IFA Canada International Annual Tax Conference, May, 2023
- Author, "Supreme Court of Canada dismisses General Anti-Avoidance Rule in Tax Treaty Decision", BLG Article, December 2021
- Author, "2020 vision? U.S. election impacts for Canadian law and business", BLG Article, November 2020
- Recent Updates in International Taxation: Trends in Global Income Tax Measures and Canadian Observations," 2020 Annual Conference of the Canadian Tax Foundation, November 2020
- Author, "Department of Finance proposes relaxed flow-through share rules", BLG Article, August 2020
- Author, "U.S. releases anti-hybrid regulations", BLG Article, May 2020
- Co-presenter & author, "Current Cases," CTF Prairie Provinces Tax Conference, Calgary, May 2019
- Co-presenter & author: "Mergers & Acquisitions in Light of the US Tax Changes," Annual Conference of the Canadian Tax Foundation, Vancouver, November 2018
- Co-Panelist: "Current Transactions of Interest," IFA Canada Annual Conference, May 2018
- Presenter, "Current Cases," Fall Lecture Series, CPTS, October 2017
- Co-presenter, "Canada – Mexico Round Table," 2015 Praxity North America Tax Conference, Austin TX, November 2015
- Presenter, "Foreign Affiliate Dumping", 24th Foreign Affiliates Conference, Federated Press, Calgary June 2015
- Co-presenter, "Hong Kong Double Taxation Agreement," Canada-China Business Council, April 2013
- Presenter, "Foreign Affiliate Dumping," Acumen Corporate Income Tax Update Conference, March 2013
- Guest presenter, "Canadian international tax planning", Finance Law course, University of Calgary Law School, December 2012
- Workshop co-presenter, "Foreign Affiliates," Canadian Tax Foundation Annual Conference, November 2012
- Presenter, "Foreign Affiliate Dumping Update," CPTS Fall Lecture Series, October 2012

- Presenter, “Spin-Outs, Divestitures and Other Capital Generating/Shareholder Value Transactions,” 2012 Acumen Oil and Gas Taxation Update Conference, 2012
- Presenter, “Foreign Affiliate Update,” CPTS Annual Conference, 2010
- Presenter and author, “Acquiring Distressed Businesses,” Prairie Provinces Tax Conference (Toronto: Canadian Tax Foundation), 2009
- Co-Author, “Reorganization Costs,” 2008 Resource Sector Taxation 410

Beyond Our Walls

Professional Involvement

- Board member, Canadian Petroleum Tax Society
- Planning Committee, Canadian Tax Foundation's 2019 Prairie Provinces Annual Conference

Awards & Recognitions

- Recognized in the 2023 edition (and since 2015) of the *International Tax Review – Women in Tax Leaders Guide* (ranked as “Highly Regarded” and “Women in Tax Leader”)
- Member of the BLG team recognized in the 2021 *Canada Law Awards* - Mid-Market M&A Deal of the Year.

Bar Admission & Education

- Alberta, 2006
- Ontario, 2000

- LLB, University of Western Ontario, 1998
- B.Sc., McMaster University, 1995

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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 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.

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