



Daniel (Danny) Lang

Partner

T 416.367.6271

F 416.367.6749

Toronto

DLang@blg.com

[LinkedIn](#)

[Tax](#)

[Business Tax](#)

[International Tax](#)

[Tax Disputes & Litigation](#)

[Energy – Power](#)

[Private Equity & Venture Capital](#)

[Mergers & Acquisitions](#)

[Corporate Commercial](#)

Daniel has extensive experience with tax-related matters arising from domestic and cross-border corporate transactions and reorganizations, in-bound investment into Canada and financings.

His practice includes representing public companies, private companies and private equity funds in connection with the tax aspects of business operations and proposed acquisition transactions. This includes:

- developing tax-effective structures for purchasers and vendors
- providing tax due diligence assistance
- assisting with post-closing reorganizations and divestures
- drafting relevant legal agreements

Daniel has advised foreign investors on the structuring of investment into Canada and has addressed foreign affiliate considerations and FAPI.

For clients in the energy power sector, Daniel provides ongoing tax advice and analyzes acquisition agreements to enterprises that operate wind, solar, hydro, natural gas and nuclear electrical generation facilities.

Daniel also focuses on tax issues affecting manufacturing and technology companies, and financial institutions.

Daniel also has significant experience advising on infrastructure projects, and has represented municipalities in developing tax efficient structures for water facilities and municipally-owned service corporations.

Before joining BLG, Daniel was an associate partner at a Big Four accounting firm.

Daniel provides legal services through a Law Corporation.

Experience

- PayBright Inc., one of Canada's leading buy-now-pay-later providers, in connection with its \$340 million acquisition by Affirm, Inc., a leading U.S.-based "buy now, pay later" platform.
- Kratos Defense & Security Solutions, Inc. (NASDAQ: KTOS), a leading National Security Solutions provider, in its US\$35 million acquisition of satellite antenna manufacturer ASC Signal from CPI.
- Numerous public and private corporations on share purchase and asset purchase transactions.
- Lenders and borrowers on Canadian tax provisions of credit facility agreements.
- International private equity funds on the acquisition of Canadian businesses .
- Purchase of a large manufacturing company out of CCAA proceedings and its subsequent corporate restructuring.
- Reorganization of a Canadian logistics company into a private partnership structure.
- A U.S. based private equity fund on the acquisition and securitization of Canadian railcars.
- A Canadian public company on the acquisition of natural gas generation facility.
- Ontario municipal electricity utilities (MEU) on the merger with other MEUs.
- A municipality on the establishment of a municipal services corporation to operate a local communications utility.

Insights & Events

- Presenter, "Ten Considerations in Working with Business Vehicles" in Tax Law for General Practitioners 2018", Law Society of Ontario, September 2018
- Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class
- Co-author "Participating Debt Interest Once Payable Taints Future Interest Payments", Federated Press Corporate Finance Newsletter, 2018
- Author, "Practical Law Cross-Border Private Company Acquisitions - Canada Tax Commentary," Thomson Reuters, 2017
- Author, Practical Law's Private Acquisitions Multi-Jurisdictional Guide – Country Commentary – Canada, Thomson Reuters 2017 (and since 2014)
- Timing Mismatches Affect Foreign Tax Credits Available on LLC Distributions
- New Tax Convention Signed Between Canada and the State of Israel
- Presenter, "Spotting the Tax Issues in Business Transactions," Taxation for General Practitioners Conference, Law Society of Upper Canada, September 2016
- New Regulations Intended to Encourage Consolidation
- Co-author, "Federal Budget 2016 – A Focus on the Middle Class and Continued Scrutiny of Corporate Tax Avoidance," BLG Publication, March 22, 2016
- Author, "Make-Whole Amounts After Withholding", Canadian Tax Foundation, Canadian Tax Highlights, 23(4), April 2015
- Co-presenter, "Managing the Sales of Canadian Businesses – A Vendor's Perspective", 2015 Canadian Tax Foundation Annual Conference

- Co-presenter, “A Fresh Look at Tax Clauses in Acquisition Agreements”, 2013 Canadian Tax Foundation Annual Conference
- Author, “Budget Proposals to Affect Gross-Up Clauses in Canadian Loan Agreements”, Tax Notes International, volume 68, number 5, October 29, 2012
- Author, “No Tax Deduction for Stock Surrender Payments”, International Law Office Corporate Tax Newsletter, August 31, 2012
- Speaker, “Topical Tax Tips for the Electricity Sector – Avoid a Shock,” Canadian Electricity Association, September 2011.
- Co-author, “Key Practical Issues to Eliminate Double Taxation of Business Income”, International Fiscal Association / Cahiers de Droit Fiscal International, 2011, volume 96b
- Co-presenter, “Tax Issues in Purchase and Sale Agreements”, 2011 Canadian Tax Foundation Annual Conference
- Author, “Interest Deductibility and CCAA Proceedings”, Federated Press Corporate Finance newsletter, volume XVI
- Author, “Interest Deductibility”, Federated Press Corporate Finance Newsletter, volume XVI(4)
- Author, “Linkage Required for Section 86 Reorganization”, Federated Press Corporate Finance newsletter, volume XVII
- Author, “Section 246 Catches Tax Payment Made by a US LLC,” Federated Press Corporate Finance Newsletter, volume XVIII
- Co-author, “Sovereign Immunity and the Taxation of Foreign Government Entities in Canada,” Federated Press Corporate Finance Newsletter, volume XVII
- Co-author, “Thin Capitalization Rules Scope Expanded in the Recent Federal Budget,” Federated Press Corporate Finance Newsletter, volume XVIII
- Co-author, “Withholding Tax Implications of Participating Interest and Convertible Debt” CH Canadian International Tax newsletter, volume 42

Beyond Our Walls

Professional Involvement

- Member, Canadian Tax Foundation
- Member, International Fiscal Association
- Member, Ontario Bar Association
- Editorial board member, Thomson Reuters Federal Press Corporate Finance Newsletter

Bar Admission & Education

- Ontario, 1992
- LLB, Osgoode Hall Law School, 1990
- BComm, McGill University, 1987



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)

© 2022 Borden Ladner Gervais LLP. Borden Ladner Gervais LLP is an Ontario Limited Liability Partnership.