

Taxation in Private Equity and Investment Funds

Solid tax structures are carefully aligned with compliance and regulatory requirements.



Related Expertise

- [Investment Funds](#)
- [Pensions and Benefits](#)
- [Real Estate](#)

Effective private equity or investment fund strategies have at their foundation solid tax structuring

Osler's tax lawyers work in close collaboration with domestic and international private equity sponsors, pension plans and other tax-exempt entities on Canadian tax issues associated with cross-border and international business ventures and transactions, investment funds and pension funds. Our strength is in creating structures that comply with Canada's tax and other regulatory requirements, including the federal *Pension Benefits Standards Act* and the provincial pension legislations.

Our advice to clients includes topics such as

- the taxation of investments in private equity, infrastructure and real estate by pension funds, including developing debt, equity and trust financings, mergers and acquisitions and reorganizations
- maintaining tax-exempt status and regulatory compliance for pension funds, income funds and other tax-exempt entities
- the taxation of trusts, corporations and partnerships
- tax treaty application

In the event of a tax dispute, our tax litigators provide focused and strategic advice focused on early resolution and avoidance of significant tax payments and penalties.

Our clients benefit from our considerable experience in proactively navigating and resolving audit and appeal disputes with the Canada Revenue Agency (CRA), as well as our in-depth knowledge of the *Income Tax Act*, the *Excise Tax Act*, and CRA's decision-making processes.

Key Contacts



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Awards and Recognition

- **Chambers Canada: Canada's Leading Lawyers for Business:** Recognized in Tax (Band 1)
 - "The depth of the team is unbelievable."
 - "Top operator in the market."
 - "I enjoy working with them – they bring a level of technical expertise that is extremely deep. We get tremendous insight."
 - "Osler is technically strong. They are also commercial and will take a view supported by reasoned and principled judgement in areas with no clear answer. I am very happy with their advice."
- **Chambers Global: The World's Leading Lawyers for Business:** Recognized in Tax (Band 1)
 - "They are a premier tax group."
 - "They bring credibility and objectivity in their advocacy."
- **The Canadian Legal Lexpert Directory:** Recognized in Corporate Tax (Toronto, Ontario); Litigation – Corporate Tax (Calgary, Alberta)
- **The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada:** Osler lawyers recognized in Tax Litigation
- **Lexpert's Guide to the Leading U.S./Canada Cross-border Litigation Lawyers in Canada:** Litigation – Corporate Tax
- **International Tax Review**
 - **International Tax Review: World Tax Guide:** Osler earns Tier 1 ranking in Tax, Tax Controversy and Transactional Tax
 - **International Tax Review: Americas Tax Awards:** Osler wins Canada Tax Firm of the Year (2021), Canada Tax Firm of the Year and Americas Tax Innovator of the Year Awards (2020), Canada Tax Court Firm of the Year Award (2019)
 - **International Tax Review: Americas Tax Awards:** Alan Kenigsberg wins North America Indirect Tax Practice Leader of the Year Award (2020), Al Meghji wins Americas Tax Dispute Practice Leader of the Year Award (2019)
 - **International Tax Review, World Transfer Pricing Guide:** Osler's Tax group is ranked Tier 1 and lawyers recognized as leaders in Transfer Pricing
 - **International Tax Review, Tax Controversy Leaders Guide:** Osler lawyers recognized as leaders in Tax Controversy
- **Legal 500:** Recognized in Tax (Tier 1)
- **Best Lawyers Canada:** Recognized as "Law Firm of the Year" in the area of Tax Law (Canada), 2022