

Managing non-Canadian private equity funds in Canada

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Non-Canadian private equity fund sponsors can be subject to a number of Canadian tax issues when engaging Canadian service providers, raising capital from Canadian investors, and by simply investing in Canada. Issues can range from the fund or its investors being considered to carry on business in Canada – thus creating the need to file Canadian tax returns and possibly pay Canadian tax on net income – to the application of Canadian sales taxes.

In this article, Osler lawyers Timothy Hughes, Matias Milet, and Marc Richardson-Arnould in the [Taxation group](#) provide clarity on the following key issues that non-Canadian private funds and their sponsors might face in Canada:

- Carrying on business in Canada
- Taxable Canadian property
- Convertible debt
- Parallel fund structures
- Canadian sales tax considerations (GST/HST)

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