



Manjit Singh

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Biography

Manjit Singh is a corporate tax practitioner who advises on Canadian and cross-border tax matters to public and private companies, partnerships, trusts, private equity and infrastructure funds, pension plans and sovereign wealth funds. Manjit provides tax advice across diverse industries, including, real estate, infrastructure, energy, automotive, entertainment, telecommunications, financial services and asset management.

With over 19 years of experience, Manjit advises on tax planning and tax aspects of reorganizations and restructurings, acquisitions, divestitures, mergers, inbound and outbound structuring, takeovers, privatization, securitization, IPO's, financing, securities offerings and private placements. Manjit has specialized knowledge in the taxation of insurance products, public and private real estate investment trusts, payments in lieu of taxes (PILs).

Notable matters

- Killam Properties Inc. in connection with the corporate reorganization to create Killam Apartment REIT
- Melcor Developments Ltd. in connection with the structuring and initial public offering of Melcor REIT
- Dream Asset Management in connection with the structuring and initial public offering of Dream Global REIT, Dream Alternatives Trust and Dream Industrial REIT
- Dream Office REIT in connection with its acquisition of Whiterock REIT, Realex Properties Corp. and ScotiaPlaza, internal reorganizations to eliminate a sub-trust and holding company structures and its offering of units and convertible debentures
- Dream Global REIT in connection with its offering of units and convertible debentures
- Dream Industrial REIT in connection with its offering of units and convertible debentures
- SmartREIT in connection with its internal reorganization to eliminate a sub-trust structure
- Loblaw Companies Limited in connection with the structuring of Choice Properties REIT

Thought leadership

Manjit is a frequent speaker on taxation matters and an author and contributor to various tax publications. Her publications and speaking engagements include:

- Author, "*Motter: Tenant Inducement Payments*", Canadian Tax Highlights, Canadian Tax Foundation, November 2018
- Presenter, "*Proposed Changes to Subsection 55(2) and Related Developments*", CLHIA Tax 2016 Officers Section Annual Conference, 2016
- Co-Author and Co-Presenter, "*The Canadian Treatment of Foreign Taxes*", Canadian Tax Foundation, Conference Report, 2014
- Co-Author of the Canadian Chapter in "*The Inward Investment and International Tax Review*", 4th ed. 51-72, United Kingdom: Law Business Research Ltd., 2014
- Co-Presenter, "*Certain Budget Proposals & PRPPs—A Primer*", CLHIA Tax 2013 Officers Section Annual Conference, 2013
- Co-Author, "*Tax Considerations for Foreign Funds*", AIMA Canada Handbook, 2012
- Co-Author, "*Retirement Compensation Arrangements and the Prohibited Investment and Advantage Rules*", Federated Press, Insurance Planning, 2012

- Author and Presenter, “*An Introduction to Bump Rules*”, Canadian Tax Foundation, Conference Report, 2003

Professional memberships

- Canadian Bar Association (Ontario Section)
- Canadian Tax Foundation
- Tax Working Group of The Investment Funds Institute of Canada
- Commercial Real Estate Women (Toronto Chapter)

Bar admissions & education

- Ontario Bar, 2000
- B.Comm., University of Toronto, 1995
- LL.B., University of Toronto, 1998