

# Daniel Lang

## Partner

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## Industries & Expertise

**EXPERTISE**

Corporate Tax | Private Equity | Mergers and Acquisitions

## Biography

**BAR ADMISSION**

Ontario, 1992

**EDUCATION**

- LLB, Osgoode Hall Law School (York University), 1990
- BComm, McGill University

**LANGUAGES SPOKEN**

English

Daniel Lang has extensive experience with tax matters arising from domestic and cross-border corporate transactions and reorganizations, inbound investment into Canada, and financings. His practice includes representing public companies, private companies, and private equity funds on the tax aspects of business operations and acquisition transactions, covering tax-effective structures for purchasers and vendors, tax due

diligence, post-closing reorganizations and divestitures, and drafting relevant legal agreements.

Daniel advises foreign investors on structuring investment into Canada, including foreign affiliate considerations and FAPI. He also provides ongoing tax advice to clients in the energy and power sector, including enterprises operating wind, solar, hydro, natural gas, and nuclear electrical generation facilities. Daniel also advises manufacturing and technology companies and financial institutions on tax issues relevant to their operations, and has significant experience on infrastructure projects, including representing municipalities in developing tax-efficient structures for water facilities and municipally-owned service corporations.

## Industry involvement

### Thought leadership

- Author, "Practical Law, Tax: Private Company Acquisitions (Canada)," Thomson Reuters, 2023
- Author, "Practical Law, Tax: Private Company Acquisitions (Canada)", Thomson Reuters, January 2023
- Co-author, "Subsection 15(2) Imposes Taxes to Unpaid Interest on a Shareholder Loan", Federated Press Corporate Finance Newsletter, January 2023
- Presenter, "New Tax Planning Strategies and Reporting Requirements", 12th Business Law Summit, Law Society of Ontario, May 2022
- Co-author, "CRA Clarifies its Concession on Earnout Requirements", Federated Press Corporate Finance Newsletter, January 2022
- Presenter, "New Tax Planning Strategies and Reporting Requirements", 12th Business Law Summit, Law Society of Ontario, January 2022
- Presenter, "Spotting the Issues for Business Transactions", Taxation Issues for General Practitioners, Law Society of Ontario, September 2021
- Co-author, "Recent Updates on Article IV:6 of the Canada-US Treaty and Triangular Situations Involving a Third Country", Federated Press Corporate Finance Newsletter, January 2021
- Presenter, "Ten Considerations in Working with Business Vehicles" in Tax Law for General Practitioners 2018", Law Society of Ontario, September 2018
- 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)
- Presenter, "Spotting the Tax Issues in Business Transactions," Taxation for General Practitioners Conference, Law Society of Upper Canada, September 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

### **Memberships & affiliations**

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