



## firm profile

McMillan is a modern and ambitious business law firm serving public, private and not-for-profit clients across key industries in Canada, the United States and internationally. With recognized expertise and acknowledged leadership in major business sectors, we provide solutions-oriented legal advice through our offices in Vancouver, Calgary, Toronto, Ottawa, Montréal and Hong Kong. Our firm values – respect, teamwork, commitment, client service and professional excellence – are at the heart of McMillan’s commitment to serve our clients, our local communities and the legal profession. For more information, please visit our website at [www.mcmillan.ca](http://www.mcmillan.ca).

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## cross-border taxation

### overview

Doing business across borders attracts a number of special challenges including unfamiliar tax laws and regulations, and increased compliance and reporting obligations.

McMillan's Tax Group is one of Canada's leading cross-border taxation practices with extensive experience implementing a full range of cross-border transactions including mergers and acquisitions, financings, reorganizations and spin-offs.

Our experienced tax professionals provide a wide range of services including the development of outbound investment structures that permit Canadian residents to earn income and gains from foreign investments in a tax-efficient manner.

We regularly assist multinational enterprises in structuring their Canadian investments in a manner that permits the tax-efficient repatriation of profits and gains. We work with our domestic and international clients in developing transfer pricing methodologies and preparing advance pricing arrangements. In fact, our tax law professionals boast some of the richest experience managing transfer pricing audits and negotiating the resolution of disputes with the Canada Revenue Agency and the competent authorities.

In addition to our own expertise, we have trusted relationships with legal advisers outside Canada in the event that specialized counsel is required. Our overriding goal is to help our clients develop short- and long-term tax planning strategies that will maximize the profitability and tax-efficiency of their cross-border operations.

McMillan helps its clients navigate the complex world of cross-border taxation by:

- Advising on the tax implications of cross-border mergers and acquisitions
- Advising on the tax-efficient structuring of cross-border debt and equity offerings
- Managing the structuring of multinational operations
- Advising on foreign affiliate tax planning issues
- Advising on income tax treaties
- Creating optimal transfer pricing policies and procedures
- Managing transfer pricing audits and disputes