Canada's clean economy ITCs

April 29, 2026

The Canadian government's ambitious strategy to reshape Canada's economy towards a 2050 net-zero objective includes two major pillars: directives to the Canada Infrastructure Bank to provide over $20 billion of strategic financing to the clean growth sector, and six "clean economy" investment tax credits (ITCs) to encourage the transition to a cleaner and greener economy.

While the requirements of each clean economy ITC differ somewhat (and are summarized in the Overview table included at the end of this article), they all function along broadly similar lines. Only qualifying taxpayers may claim clean economy ITCs - in most cases this is limited to taxable Canadian corporations. Qualifying expenditures made by such a taxpayer (or by a partnership of which it is a member) must be made on or after the start date and on or before the end date applicable to that particular ITC. Finally, the expenditure itself must be on (i.e., form part of the cost of) new (not used) property purchased for use in Canada that falls within the category of qualifying property for that particular clean economy ITC. Refurbishment-related expenditures on qualifying property are also eligible in certain circumstances.

A qualifying taxpayer making a qualifying expenditure within the qualifying time period and who files an ITC claim with the Canada Revenue Agency (CRA) within the applicable claims period is entitled to the applicable ITC. The ITC is computed as a percentage of such qualifying expenditures made during the taxation year (the percentage differs amongst the various clean economy ITCs), and is payable directly by the government whether or not the recipient has taxes owing (*i.e.*, it is refundable). For example, a 30% ITC on a $100 qualifying expenditure entitles a qualifying taxpayer to $30. A taxpayer can only claim one clean economy ITC for the same expenditure if more than one could apply, *viz*., they are not "stackable". However, different ITCs could be claimed on separate expenditures that are part of the same project if ITC eligibility requirements are otherwise met.

A number of general rules apply to most clean economy ITCs, including the following:

- in most cases no ITC can be claimed until property acquired by a qualifying expenditure is actually "available for use", i.e., installed and operating;
- for most clean economy ITCs, the ITC rate is reduced by 10% (e.g., a 30% ITC rate becomes a 20% ITC rate) unless the taxpayer commits to meet certain prevailing wage and apprenticeship "labour requirements" governing workers engaged in the preparation or installation of qualifying property;

- the quantum of a qualifying expenditure on a property generally includes its full capital cost, being the cost of acquiring the property (including any applicable legal, accounting, engineering or other fees incurred to acquire the property) and costs in putting the property into service (e.g., site preparation, delivery, installation, testing);

- for most clean economy ITCs, expenditures on "preliminary work activity" (e.g., front-end design or engineering work, excavating land except when directly related to the installation of ITC-eligible property, etc.) are excluded from the cost of ITC-eligible property, thereby preventing such expenditures from generating ITCs;

- most clean economy ITCs are subject to a phase-out, whereby qualifying expenditures made after a certain date only entitle the taxpayer to a reduced ITC rate;

- ITCs claimed by a taxpayer as a member of a partnership that makes qualifying expenditures are subject to various incremental (and often complex) restrictions;

- qualifying expenditures against which ITCs can be claimed are generally reduced by grants and other forms of "government assistance";

- for tax depreciation (CCA) purposes, any clean economy ITCs claimed reduce the taxpayer's cost base of depreciable property (undepreciated capital cost); and

- where within a specified period a taxpayer sells or ceases to use property that entitled the taxpayer to a clean economy ITC, some part of the ITC previously claimed may be clawed back or "recaptured".

A number of these are described in more detail below.

The Clean Technology ITC, Clean Technology Manufacturing ITC, Clean Hydrogen ITC, and Carbon Capture, Utilization and Storage (CCUS) ITC have been enacted as s. 127.44-49 of the *Income Tax Act* (Canada) (ITA). The Clean Electricity ITC was enacted as s. 127.491 ITA on March 26, 2026 as part of Bill C-15, which also helpfully extended filing deadlines for clean economy ITCs to the later of December 31, 2026 and one year after the tax return filing due date for the relevant taxation year). Draft legislation for the EV Supply Chain ITC was released for consultation on February 21, 2025. The CRA has set up a web page to provide administrative guidance on these ITCs.

Clean Technology ITC (30%)

The Clean Technology ITC (s. 127.45 ITA) is a 30 per cent ITC available for qualifying expenditures between March 28, 2023 and December 31, 2034. Qualifying expenditures are those on equipment used in generating various forms of clean energy, including from wind, solar, water and geothermal sources, as well as small modular nuclear reactors, air or ground source heat pumps, and certain stationary electricity storage equipment that does not use fossil fuels in operation (e.g., batteries and pumped hydro-electric storage). Non-road zero-emission vehicles (ZEVs) also qualify, as does certain concentrated solar energy equipment that generates heat or electricity exclusively from concentrated sunlight. Waste biomass electricity or heat generation equipment acquired after November 20, 2023 also qualifies.

Effective November 21, 2023, ITC eligibility is denied to any otherwise-eligible Clean Technology ITC property if there is substantial non-compliance by the taxpayer with the

requirements of any environmental laws, by-laws and regulations that apply to the property at the time it becomes available for use.

The CRA Clean Technology ITC webpage provides further information on equipment eligibility, including a link to technical guidance prepared by NRCan. This technical guidance consists of a series of chapters on different types of qualifying property, some of which are complete and others of which are under development. A glossary of relevant terms is also provided, as well as a page with links to the relevant CRA forms for claiming the Clean Technology ITC and another page with contact information for the CRA and NRCan.

Clean Technology Manufacturing ITC (30%)

The Clean Technology Manufacturing ITC (s. 127.49 ITA) is a 30 per cent ITC available for qualifying expenditures between January 1, 2024 and December 31, 2034. It is directed further up the supply chain at producers (rather than purchasers) of clean economy equipment and critical minerals. It applies to expenditures on manufacturing and processing machinery and equipment that is used all or substantially all in either of two qualifying activities performed in Canada.

The first of these activities ("qualifying mineral activity") is extracting, processing or recycling key critical minerals (lithium, cobalt, nickel, copper, rare earth elements and graphite): for example, ore-crushing equipment or processing vats or kilns will qualify. The definition of "critical minerals" for this purpose is expanded to include antimony, indium, gallium, germanium, and scandium, effective for property that is acquired and becomes available for use on or after November 4, 2025. If the specific activity is extracting minerals from a deposit or mine-site mineral processing (e.g., crushing, separating, etc.), the activity must be to *primarily* produce critical minerals, while mineral recycling or off-mine-site processing (or various graphite-related activities) must be *all or substantially all* to produce critical minerals.

The second qualifying activity ("qualified zero-emission technology manufacturing activities") is activity in connection with the manufacturing or processing of machinery and equipment used in the production of various kinds of clean energy equipment such as:

- electrical energy storage equipment for renewable energy or grid scale storage;
- equipment used to generate renewable (solar, wind, water or geothermal) or nuclear energy, or to produce hydrogen by electrolysis;
- air-source or ground source heat pumps;
- ZEVs, including powertrain components (e.g., batteries) and equipment used to charge or dispense hydrogen to them; or
- various upstream components and materials for such above noted activities.

Further information on what property qualifies for the Clean Technology Manufacturing ITC is provided on the applicable CRA webpage. The CRA Clean Technology ITC webpage also includes links to the required forms to be completed to claim this ITC and contact information for queries. Note that the Clean Technology Manufacturing ITC is not subject to either the labour requirements or the exclusion from eligibility of preliminary work activity expenditures.

The 2024 federal budget announced a new EV Supply Chain ITC, effectively as an adjunct to the Clean Technology Manufacturing ITC. The new EV Supply Chain ITC would be limited to taxpayers who have (or who are part of a related taxpayer group that has) claimed the Clean Technology Manufacturing ITC in each of electric vehicle assembly, electric vehicle battery production and cathode active material production. Such eligible taxpayers would further be

able to claim the new EV Supply Chain ITC equal to 10 per cent of the cost of *buildings* (which are not generally eligible for the other clean economy ITCs) used in those same three supply chain segments, starting Jan. 1, 2024. The news release issued by Ontario Premier Ford on April 25, 2024 regarding Honda's $15B EV investment in Alliston, Ontario indicated that this project "could benefit from federal support in the range of $2.5 billion through the proposed EV Supply Chain investment tax credit and the proposed Clean Technology Manufacturing investment tax credit". Draft legislation for this limited-scope ITC was released for consultation on February 21, 2025.

Clean Electricity ITC (15%)

The Clean Electricity ITC is a 15% ITC enacted as s. 127.491 ITA on March 26, 2026 as part of Bill C-15. It applies for qualifying expenditures incurred between April 16, 2024 and December 31, 2034 that are not part of a project for which construction commenced before March 28, 2023. This is the only clean economy ITC for which some tax-exempt entities are eligible, and as such it will be of particular importance to investors such as First Nations and pension plans. As with the Clean Technology ITC, if there is substantial non-compliance by the taxpayer with the requirements of any environmental laws, by-laws and regulations that apply to a property at the time it becomes available for use, eligibility for the Clean Electricity ITC is denied.

There is quite a bit of overlap between this ITC and the Clean Technology ITC in terms of which properties qualify. The following types of property are eligible for the Clean Electricity ITC:

- non-emitting electricity generation systems, i.e., wind, solar, hydro, wave, tidal;
- equipment generating electricity (or heat and electricity) from nuclear fission, without the capacity limits or pre-assembled component restrictions applicable to the Clean Technology ITC;
- equipment generating electricity (or heat and electricity) from geothermal energy, when part of a system that exports more electrical energy than heat energy on an annual basis (and not extracting fossil fuels for sale);
- concentrated solar energy equipment used to generate electricity exclusively from concentrated sunlight;
- systems that produce electricity (or electricity and heat) from waste biomass;
- stationary electricity storage systems and equipment not operating on fossil fuels, such as batteries and pumped hydroelectric storage; and
- inter-provincial electricity transmission equipment and structures (including related equipment used for managing traded electricity), other than buildings or distribution equipment.

The most important difference in property eligibility from the Clean Technology ITC is that emissions-abated natural gas-fired electricity generation equipment qualifies for the Clean Electricity ITC, where certain conditions are met. In particular, such systems may qualify when (1) they stay below an emissions limit of 65 tonnes CO_2/gigawatt of hour of energy produced, (2) captured CO_2 is stored permissibly (as under the CCUS ITC), (3) they are used solely to generate electrical energy (or electrical energy and heat energy), and (4) project pre-approval is received from NRCan. Such natural gas-based systems are subject to ongoing verification and reporting requirements to ensure emissions compliance. The on-line CRA resources for the Clean Electricity ITC include information on qualifying property and the ITC claims process, as well as more detailed NRCan technical guidance on eligible property and (for qualified natural gas systems) how to obtain project approval.

As noted, the Clean Electricity ITC is the only one for which some tax-exempts are eligible. In addition to taxable Canadian corporations, the following corporations are also eligible to claim the Clean Electricity ITC:

- a corporation that (1) is at least 90% owned by one or more Canadian municipalities or aboriginal governments, if (2) for the current year that corporation's income from activities carried out beyond its geographic boundaries does not exceed 10% of its total income (special rules apply to this determination);
- a corporation that is a wholly-owned subsidiary of such a corporation;
- qualifying pension corporations (a trust whose beneficiaries are exclusively such qualifying pension corporations may also qualify if the trust is a single-purpose limited partner in a partnership);
- the Canada Growth Fund (or any wholly-owned subsidiary thereof);
- the Canada Infrastructure Bank; and
- certain designated provincial Crown corporations.

Financing provided by the Canada Growth Fund or the Canada Infrastructure Bank will not reduce the cost of ITC-eligible property (and hence the amount of ITC generated by acquiring such property) for purposes of the Clean Electricity ITC. This is a more generous rule than the normal clean economy ITC exception for "excluded loans" from public authorities (see below).

Clean Hydrogen ITC (Up to 40%)

The Clean Hydrogen ITC (s. 127.48 ITA) is available for qualifying expenditures between March 28, 2023 and December 31, 2034. It applies to expenditures on equipment that produces hydrogen from either electrolysis or CO_2 emission-abated reforming or partial oxidation of natural gas or eligible renewable hydrocarbons. Equipment involved in producing clean ammonia (ammonia produced from green hydrogen) is also eligible in some instances. The applicable CRA webpage offers a general summary of what constitutes eligible clean hydrogen property, supported by a considerably more detailed Technical and Equipment Guidance Document prepared by NRCan.

The 2024 Fall Economic Statement proposed extending the Clean Hydrogen ITC to clean hydrogen produced from the pyrolysis of natural gas and other eligible hydrocarbons (methane pyrolysis), effective for property that is acquired and becomes available for use in an eligible project on or after December 16, 2024. The 2025 federal budget reiterated the government's intention to proceed with this initiative.

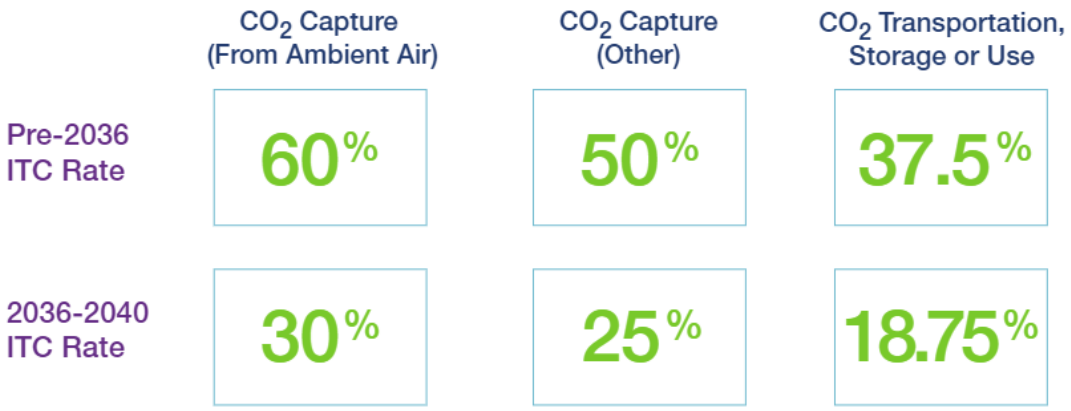
The ITC offered ranges from 15 per cent - 40 per cent, depending on how carbon intensive the hydrogen being produced is (no ITC applies if 4 kg or more of CO_2/H kg is produced). The ITC rate is cut in half for property acquired in 2034, and ends entirely after 2034. Calculating carbon intensity is a key element in determining ITC eligibility. The Carbon Intensity Modelling Guidance Document prepared by NRCan is the applicable reference, supported by a Carbon Intensity Modelling Workbook (see also a recorded information session for project validators and validation reviewers).

A formal clean hydrogen project plan must be submitted to NRCan for approval (the process is described here), with a pre-screening questionnaire posted online. A front-end engineering design study (or equivalent engineering study) meeting specified requirements is required as part of this process.

Some or all of the ITC claimed may be reversed if actual carbon intensity (based on the Fuel Life Cycle Assessment Model) achieved is more than .25 CO_2 kg / H kg higher than forecast when the ITC was claimed and this would have changed the applicable ITC rate. NRCan's Validation and Verification Guidance Document is a useful resource for Clean Hydrogen ITC claimants in this regard. The applicable CRA webpage includes general information on ongoing reporting obligations for qualified clean hydrogen projects and links to the relevant CRA forms for claiming the Clean Hydrogen ITC. Also provided is contact information for relevant personnel at the CRA and NRCan.

Carbon Capture, Utilization & Storage (CCUS) ITC (Up to 60%)

The CCUS ITC (s. 127.44 ITA) applies to qualifying expenditures between January 1, 2022 and December 31, 2040. It is directed at equipment used to capture, transport or store CO_2 in an eligible project (dual use heat and/or power equipment may also qualify). The amount of the ITC depends on the particular activity undertaken and the year in which the expenditure is incurred and the property is acquired. In the 2025 federal budget, the government extended by 5 years (to the end of 2035) the period during which the CCUS ITC may be claimed at full ITC rates (the phase-out now begins in 2036 instead of 2031).



The expenditures that qualify are largely those incurred prior to the "first day of commercial operations" of the taxpayer's CCUS project to capture, transport or use CO_2. Qualifying expenditures incurred after that date ("refurbishment") are limited to 10% of the project's total qualifying expenditures. Unique among the clean economy ITC provisions, if a property used

in a CCUS project (or a person with a direct or indirect interest in such a property) is a "tax shelter investment", CCUS ITCs are denied on the entire project, not merely the particular property in question. NRCan has posted a CCUS ITC Technical Guidance Document (updated in December 2025), which addresses a number of technical issues as to which properties qualify and under what circumstances.

The CCUS ITC legislation is the most complex and detailed of the clean economy ITCs. To claim a CCUS ITC, the taxpayer must have a "qualified CCUS project" meeting certain requirements and which NRCan has approved. This requires the taxpayer to submit a formal plan (including a front end engineering design study or specified equivalent) meeting specified conditions to NRCan before the project's first day of commercial operations. NRCan has provided online guidance as to the project submission process, including a pre-screening questionnaire and additional guidance as to the documentation required for submitting a CCUS project plan.

As noted, qualifying CCUS expenditures generate CCUS ITCs only to the extent that captured CO_2 under the taxpayer's CCUS project is stored or used in an "eligible use". Prior to April 28, 2026, only two "eligible uses" existed: geological storage in a designated jurisdiction or use in concrete production. In the 2026 Spring Economic Update, the government reversed course from the 2025 Federal Budget by designating enhanced oil recovery (EOR) as an eligible use, effective April 28, 2026. While effective ITC rates associated with the storage of CO_2 through EOR will be only half that of the ITC rates applicable to other eligible uses, this measure will create a further revenue stream for qualified CCUS projects that store CO_2 via EOR.

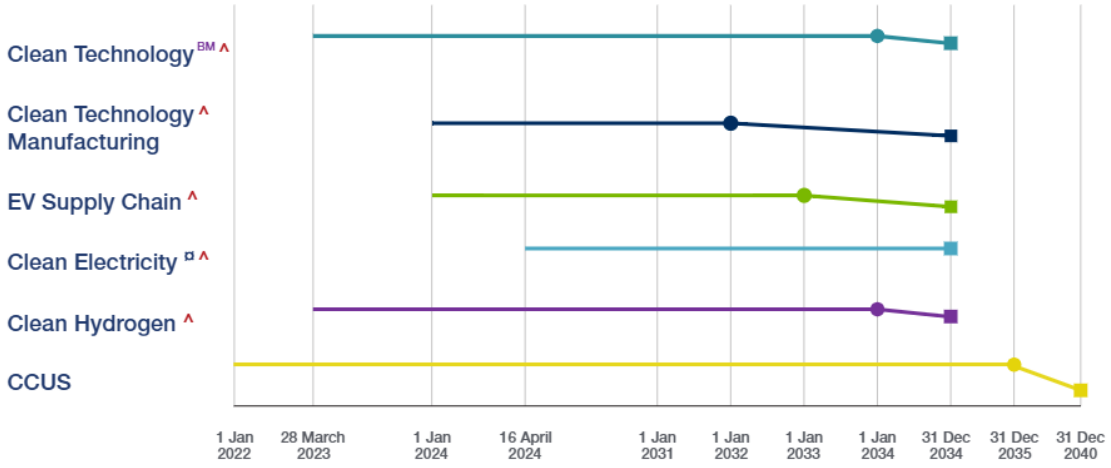
Taxpayers claiming the CCUS ITC are subject to various ongoing reporting requirements. In particular, annual reporting is required on project results (i.e., how much CO_2 is being captured and used in eligible uses) relative to what the project plan anticipated, and if the deviation is sufficiently large then some or all of the CCUS ITC previously claimed is effectively taxed back. Larger projects are subject to additional "knowledge sharing" reporting obligations to NRCan. The applicable CRA webpage includes links to the relevant CRA forms for claiming the Clean Hydrogen ITC and contact information for relevant personnel at the CRA and NRCan.

Eligibility periods

The period during which expenditures may qualify varies amongst the different clean economy ITCs. For some of them, a phase-out period exists where only a reduced ITC is offered. In most cases the taxpayer cannot claim an ITC for an expenditure on ITC-eligible property until that property is actually "available for use", *i.e.*, installed and capable of operating.

Clean Economy ITC Expenditure Timelines

(Start date, phase-out start date and end date)



BM November 21, 2023 for expansion to support using waste biomass to generate heat and electricity.

^ "Available for use" rules defer ITC claim until year in which property is actually "available for use".

¤ Limited to projects that did not begin construction before March 28, 2023. Separate rules applicable to Crown corporations.

Rules generally applicable to clean economy ITCs

Detailed technical rules apply to various aspects of these clean economy ITCs, the most important of which are summarized below.

Partnerships

Clean economy ITCs can be claimed by eligible taxpayers who directly make qualifying expenditures, or who are members of a (fiscally transparent) partnership that does so. Where the partnership makes qualifying expenditures, the ITC is generally computed as if the partnership were a taxpayer and is then allocated out amongst the partners, as set out in the applicable provision governing clean economy ITCs claimed on partnership expenditures (s. 127.47 ITA). Where a partnership makes expenditures that qualify for more than one clean economy ITC, the partners are not required to all choose the same ITC; rather, different partners may choose which ITC to claim based on their circumstances. Where a particular project includes expenditures that qualify for both the Clean Electricity ITC and another clean economy ITC (most likely the Clean Technology ITC), this will allow taxable and non-taxable members of the project partnership to each choose the ITC that is most favourable to it (e.g., the 30% Clean Technology ITC for taxable members and the 15% Clean Electricity ITC for tax-exempts).

While partnerships are commonly used in clean energy projects, the government is clearly concerned with inappropriate results occurring in cases involving them. As such, the government has created a number of anti-avoidance rules to police ITCs claimed by taxpayers through partnerships that will require very careful consideration and planning by those considering using them. In particular, these rules deal with how ITCs on expenditures incurred by a partnership are allocated amongst its partners and the extent to which ITCs may be allocated to partners whose exposure is (or is deemed to be) limited.

Projects carried on within a partnership will need to navigate several restrictions applicable to partnerships generally. In particular, "at-risk" rules restrict the extent to which partners whose liability is effectively limited or who benefit from certain protections can claim ITCs, deduct losses from partnership activities, or avoid certain adverse tax consequences. The result is that the government is grudgingly allowing projects eligible for clean economy ITCs to be carried on within a partnership, but has made doing so harder than using a corporation.

Labour Requirements

Except for the Clean Technology Manufacturing ITC, taxpayers wanting the full clean economy ITC rate must formally commit to meeting certain standards ("labour requirements") as to prevailing wages and the use of apprentices with respect to workers engaged in the preparation or installation of property on which an ITC has been claimed. Failure to do so results in a 10 per cent reduction in the applicable ITC rate (*i.e.*, a 30 per cent ITC becomes a 20 per cent ITC), and taxpayers who so commit but fail to achieve the necessary standards are subject to penalties. The Explanatory Notes accompanying these provisions provide useful insight into how the government intends them to operate in practice, which the relevant CRA webpage supplements to some degree. The interpretational uncertainties in these provisions and practical difficulties in applying them have proven challenging for many ITC claimants.

Government Assistance

Various forms of "government assistance" (broadly defined as a grant, subsidiary, forgivable loan or any other form of assistance received from a government or other public authority) received, receivable or expected to be received by a taxpayer and that reasonably relate to a property are deemed to reduce the taxpayer's cost of that property for tax purposes. This has the effect of reducing the amount of the taxpayer's clean economy ITC generated by that property (since it is computed as a percentage of cost), as well as the amount of tax depreciation that may be claimed. Taxpayers must very carefully consider the impact of any government assistance received or expected to be received in relation to a project on which clean economy ITCs are being claimed. This rule does not apply to the CCUS ITC. ITC claims can also be reduced by "non-government assistance", a similar but less common phenomenon.

Recent amendments to the ITC rules exclude from the ambit of "government assistance" non-forgivable loans for which *bona fide* repayment arrangements within a reasonable time were made at the time of the loan ("excluded loans"), addressing concerns raised in an earlier court decision. Comparable relief for such "excluded loans" was also recently included in the *Income Tax Regulations* with reference to the punitive "tax shelter" rules governing "prescribed benefits". These exemptions are particularly helpful for projects funded by low-interest loans from government-related lenders such as Canada Infrastructure Bank.

Note that government (or non-government) assistance received, receivable or expected to be received by a member of a partnership is attributed to the partnership for purposes of computing ITCs in respect of partnership expenditures, meaning one partner's entitlement to such assistance can affect the amount of every partner's clean economy ITC. This rule can be particularly troublesome if projects include tax-advantaged participants such as First Nations.

Recapture Provisions

All of the clean economy ITCs contain "recapture" provisions that apply when the property that is the subject matter of the ITC claim is disposed of, exported out of Canada or ceases to be

used in a qualifying manner during a prescribed period of time (either 10 or 20 years) following the year the ITC is claimed. In general terms, where applicable these “recapture” rules may cause some or all of the clean economy ITCs claimed on such property to be taxed back. The application of the recapture provisions to partnerships and its members must be carefully considered to avoid inappropriate results from occurring.

First Nations

Many projects involving clean economy ITCs benefit from the inclusion of one or more First Nations as project participants. Bands themselves are essentially tax-exempt on all forms of income (whether earned directly or through a fiscally transparent partnership). However, a corporation that is wholly-owned by a First Nation will only be tax-exempt in a given year if no more than 10% of its income for the year is earned from activities carried on outside its reserve boundaries (certain specified activities are effectively deemed to be on-reserve for this purpose). In these circumstances, project participants will need to work collaboratively to achieve the best overall tax result and maximize the amount of clean economy ITCs claimable.

.

CLEAN ECONOMY ITCs: OVERVIEW

	Clean Technology	Carbon Capture, Utilization and Storage†	Clean Hydrogen†	Clean Technology Manufacturing	Clean Electricity
Maximum ITC Rate Offered	30%*	60%/50%/37.5%*	40%/25%/15%*	30%	15%*
Eligible Taxpayers (directly or through a partnership)	Taxable Canadian corporations & real estate investment trusts	Taxable Canadian corporations	Taxable Canadian corporations	Taxable Canadian corporations EV	Canadian corporations (taxable and certain tax-exempts)
Expenditure Start Date	March 28, 2023BM^GA	Jan. 1, 2022	March 28, 2023^GA	Jan. 1, 2024^GA	16 April 2024^¤ GA
ITC Phase-out Starts	Jan. 1, 2034	Jan. 1, 2036	Jan. 1, 2034	Jan. 1, 2032	N/A
ITC End Date	Dec. 31, 2034	Dec. 31, 2040	Dec. 31, 2034	Dec. 31, 2034	Dec. 31, 2034
Recapture Period	10 years	20 years	20 years	10 years	10 years (20 years for natural gas systems†)
Status as of April 2026	Enacted (s. 127.45)	Enacted (s. 127.44 and Part XII. 7); EOR proposal in 2026 Economic Update	Enacted (s. 127.48)	Enacted (s. 127.49)	Enacted (s. 127.491)

† Submission of project plan and certification by NRCan required.
* Labour requirements applicable to attain highest ITC rate.
BM November 21, 2023 for expansion to support using waste biomass to generate heat and electricity.
^ "Available for use" rules defer ITC claim until year in which property is actually "available for use".
GA Cost of ITC-eligible property reduced by "government assistance" received, receivable or expected.
¤ Limited to projects that did not begin construction before March 28, 2023. Separate rules applicable to Crown corporations.
EV Claimants involved in electric vehicle assembly and battery production and cathode active material production may also be eligible for 10% EV Supply Chain ITC on the cost of buildings (5% for 2033-34; nil thereafter).

If you have any questions about any of the clean economy investment tax credits, reach out to BLG's tax group or any of the key contacts below.

By

Steve Suarez

Expertise

Tax, Environmental, Social and Governance (ESG), Energy - Oil & Gas, Alternative Fuels, Renewable Energy

---

BLG | Canada's Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm.

With over 800 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

blg.com

BLG Offices

Calgary

Centennial Place, East Tower
520 3rd Avenue S.W.
Calgary, AB, Canada
T2P 0R3

T 403.232.9500
F 403.266.1395

Ottawa

World Exchange Plaza
100 Queen Street
Ottawa, ON, Canada
K1P 1J9

T 613.237.5160
F 613.230.8842

Vancouver

1200 Waterfront Centre
200 Burrard Street
Vancouver, BC, Canada
V7X 1T2

T 604.687.5744
F 604.687.1415

Montréal

1000 De La Gauchetière Street West
Suite 900
Montréal, QC, Canada
H3B 5H4

T 514.954.2555
F 514.879.9015

Toronto

Bay Adelaide Centre, East Tower
22 Adelaide Street West
Toronto, ON, Canada
M5H 4E3

T 416.367.6000
F 416.367.6749