



# Natasha Miklaucic

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Tax
Business Tax
International Tax
Tax Disputes & Litigation
Private Client
Private Client Planning
Pensions & Benefits

Natasha practices in the area of tax law.

#### This includes:

- Private company reorganizations
- Mergers and acquisitions
- International tax and trust planning
- Tax advice on the global workforce and issues resulting from out of country employees and contractors
- Tax advice on corporate and personal, life and critical illness, domestic and international insurance
- Tax advice and structuring for non-resident corporations establishing new businesses or with ongoing businesses in Canada
- Cryptocurrency advice with respect to planning and audits/disputes
- Advice for companies with employees or contractors in Canada temporarily or permanently
- Advice on employee tax benefits for public and private organizations
- Professional corporations tax planning while practicing and for retirement
- Islamic financing and related tax issues
- Emigration advice including structuring and relocating
- Wealth management
- Tax litigation including audits, appeals, Tax Court and the Federal Court of Appeal
- Voluntary disclosures (tax amnesty or tax pardons)

Prior to law school, Natasha worked as a senior consultant at an international consulting firm with a focus on corporate strategy and technology matters.



She is a frequent speaker and author on tax issues.

## Experience

- Cross border acquisition of Control Gap by Atlantic Street Capital/Cyberguard Advantage including exchangeable shares, represented the seller
- Cross border acquisition of the Ehvert Engineering group of companies, represented the seller
- PayBright Inc., one of Canada's leading buy-now-pay-later providers, in connection with its \$340 million acquisition by Affirm, Inc., a leading U.S.-based "buy now, pay later" platform.
- SterlingCapitalBrokers Ltd. acquired all of the issued and outstanding shares of Riverview Insurance Solutions Inc.
- Advising corporate clients on internal structuring, employee benefit taxation, executive compensation, employee/contractor remuneration issues, CPP/EI, business tax and succession planning.
- Advising corporate clients on income tax issues arising in acquisitions, mergers, reorganizations, financings, wind-ups and amalgamations for domestic and international corporations, partnerships and trusts
- Structuring and implementing tax-effective plans for corporations, partnerships, trusts and individuals, both domestically and internationally.
- Advising corporations on Canadian, cross-border and international employee issues, including cross border withholding and waivers and taxation on termination.
- Structuring Canadian projects for non-residents in a tax-efficient manner.
- Providing offshore insurance and trust planning for individuals and corporations, including advice on the non-resident trust rules.
- Advising high-net-worth clients on inter-generational wealth and estate planning.
- Representing corporate and individual clients with respect to voluntary disclosures.
- Counsel to the taxpayer in the following cases: Par Golf Camps Inc. v. HMQ 2001-3812(GST); Simone v. R., 2005 D.T.C. 537 (TCC); 1280659 Ontario Inc. V. M.N.R., 2004 TCC 138; Santoro v. R., 2004 D.T.C. 3684 (TCC); Tindall v. R., 2000 D.T.C. 2126 (TCC); Thornbrook Complete Home Care Inc. v. R. 2002 2132 (TCC); and Thornbrook Complete Home Care Inc. v. R. 2005 FCA 22.

# Insights & Events

- Author, "Home office expenses: CRA provides additional guidance for 2023", BLG Article, March 2024
- Author, "Employer payroll deductions and updated CRA guidance for remote work arrangements", BLG Article, December 2023
- Author, "Lifetime capital gains exemption: Extract nearly \$1 million tax free in 2023", BLG Article, October 2023
- Author, "Flexible work arrangements: tax, employment & immigration issues", BLG Article, June 2022
- Author, "Change is coming: Understanding your opportunity for income splitting", BLG Article, May 2022
- Presenter, "Planning for Taxes," BLG presentation, October 2021
- Author, "CRA releases improved guidelines for employee home office expense deductions", BLG Article, December 2020
- Author, "CRA consults stakeholders on employee work-from-home expense deduction", BLG Article, September 2020
- Author, "Help may be on the way: Deduction of home office expenses for employees required to work from home", BLG Article, May 2020
- Speaker, "Tax Withholding on Cross Border Employees/Contractors," NYDCPAA, May 17, 2019



- Author, "Time to Act Before Year End Corporate RDTOH Planning Opportunities", BLG Article, December 2018
- Speaker, "Tax Considerations for Relocating your Business to Canada," Go North: Strategies for International Businesses to Come to Canada Conference, November 14, 2018
- Co-author, "Withholding tax in the era of BEPS, CIVS and the digital economy," The International Fiscal Association Canadian Branch Report (pages 129-151), June 2018
- Speaker, "Withholding Tax in the Era of BEPS, CIVs and the Digital Economy," International Tax Conference 2018, May 16, 2018
- Author, "Federal Budget 2018 A Continued Focus on Fairness and the Middle Class", BLG Article, February 2018
- Author, "Cross-Border Tax Issues: Withholding Obligations", BLG Article, January 2018
- Author, "Canada Revenue Agency Proposed Change to Tax", BLG Article, November 2017
- Speaker, "Volkswagen Employee Leases," Volkswagen Group Canada (VCGA), October 25, 2017
- Author, "We Can Keep A Secret!", BLG Article, July 2017
- Speaker, "Use of Trusts for Personal Planning," Scotia Wealth Management Presentation, December 1,
   2016
- Author, "Assisting Clients with Tax-Compliance: CRA's Voluntary Disclosure Program," Ontario Bar Association, October 2016
- Speaker, "Use of Trusts for Personal Planning," Scotia Wealth Management Presentation, September 13, 2016
- Speaker, "6-Minute Employment Lawyer: Tax Considerations for Employment Related Settlements,"
   LSUC, May 26, 2016
- Author, "The 'Panama Papers': What do they mean for you?", BLG Article, May 2016
- Author, "Federal Budget 2016 Impacts On Corporation and Partnership Tax Planning Structures", BLG Article, March 2016

# **Beyond Our Walls**

#### **Professional Involvement**

- Member, Ontario Bar Association
- Member, American Bar Association
- Member, Canadian Tax Foundation
- Member, Canadian Bar Association
- Member, International Fiscal Association
- Member, Society of Trust and Estate Practitioners (STEP)

# Awards & Recognitions

- Recognized in the 2025 edition of The Best Lawyers in Canada (Tax).
- Recognized in the 2025 edition of Chambers Canada Canada's Leading Lawyers (Tax (Nationwide Canada)).
- Recognized in the 2025 edition (and since 2020) of Chambers Global The World's Leading Lawyers for Business (Tax).
- Recognized in the 2024 edition of the ITR World Tax Review (General corporate tax; Transactional tax).
- Recognized as a 2023 Thomson Reuters Stand-out Lawyer.



### **Bar Admission & Education**

- Ontario, 1998
- LLB, Queen's University, 1996
- B.Comm. (Hons.), Queen's University, 1990

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