



## Daniel (Danny) Lang

Associé

T 416.367.6271  
F 416.367.6749  
Toronto  
[DLang@blg.com](mailto:DLang@blg.com)  
[LinkedIn](#)

[Fiscalité](#)  
[Fiscalité des entreprises](#)  
[Fiscalité internationale](#)  
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Daniel has extensive experience with tax-related matters arising from domestic and cross-border corporate transactions and reorganizations, in-bound investment into Canada and financings.

His practice includes representing public companies, private companies and private equity funds in connection with the tax aspects of business operations and proposed acquisition transactions. This includes:

- developing tax-effective structures for purchasers and vendors
- providing tax due diligence assistance
- assisting with post-closing reorganizations and divestures
- drafting relevant legal agreements

Daniel has advised foreign investors on the structuring of investment into Canada and has addressed foreign affiliate considerations and FAPI.

For clients in the energy power sector, Daniel provides ongoing tax advice and analyzes acquisition agreements to enterprises that operate wind, solar, hydro, natural gas and nuclear electrical generation facilities.

Daniel also focuses on tax issues affecting manufacturing and technology companies, and financial institutions.

Daniel also has significant experience advising on infrastructure projects, and has represented municipalities in developing tax efficient structures for water facilities and municipally-owned service corporations.

Before joining BLG, Daniel was an associate partner at a Big Four accounting firm.

## Experience

- 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.
- Kratos Defense & Security Solutions, Inc. (NASDAQ: KTOS), a leading National Security Solutions provider, in its US\$35 million acquisition of satellite antenna manufacturer ASC Signal from CPI.
- Numerous public and private corporations on share purchase and asset purchase transactions.
- Lenders and borrowers on Canadian tax provisions of credit facility agreements.
- International private equity funds on the acquisition of Canadian businesses .
- Purchase of a large manufacturing company out of CCAA proceedings and its subsequent corporate restructuring.
- Reorganization of a Canadian logistics company into a private partnership structure.
- A U.S. based private equity fund on the acquisition and securitization of Canadian railcars.
- A Canadian public company on the acquisition of natural gas generation facility.
- Ontario municipal electricity utilities (MEU) on the merger with other MEUs.
- A municipality on the establishment of a municipal services corporation to operate a local communications utility.

## Insights & Events

- Auteur, « Real tax compliance provisions for (notional) cash pooling », article de BLG, juillet 2025
- Auteur, « Ontario measures to encourage private investment into electricity distribution utilities », article de BLG, octobre 2024
- Auteur, « Nouvelle politique de l'ARC exigeant la retenue d'impôt sur le remboursement d'honoraires de sous-traitance », article de BLG, août 2024
- 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
- Auteur, « Co-author, "The Application of 84(2) to Leveraged Buy-Out, Going Private and Divestiture Transactions", Federated Press Corporate Finance Newsletter, January 2020 », article de BLG, janvier 2020

- Presenter, “Ten Considerations in Working with Business Vehicles” in Tax Law for General Practitioners 2018”, Law Society of Ontario, September 2018
- Auteur, « Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class », article de BLG, février 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)
- Timing Mismatches Affect Foreign Tax Credits Available on LLC Distributions
- Auteur, « New Tax Convention Signed Between Canada and the State of Israel », article de BLG, septembre 2016
- Presenter, "Spotting the Tax Issues in Business Transactions," Taxation for General Practitioners Conference, Law Society of Upper Canada, September 2016
- Auteur, « New Regulations Intended to Encourage Consolidation », article de BLG, juin 2016
- Auteur, « Budget fédéral de 2016 - la classe moyenne retient l'attention et l'évitement fiscal des sociétés reste dans la mire », article de BLG, mars 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
- Co-presenter, “A Fresh Look at Tax Clauses in Acquisition Agreements”, 2013 Canadian Tax Foundation Annual Conference

## Beyond Our Walls

### Professional Involvement

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

## Bar Admission & Education

- Ontario, 1992
- LLB, Osgoode Hall Law School (York University), 1990
- BComm, Université McGill

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Borden Ladner Gervais S.E.N.C.R.L., S.R.L. (BLG) est le plus grand cabinet d'avocats canadien véritablement multiservices. À ce titre, il offre des conseils juridiques pratiques à des clients d'ici et d'ailleurs dans plus de domaines et de secteurs que tout autre cabinet canadien. Comptant plus de 725 avocats, agents de propriété intellectuelle et autres professionnels, BLG répond aux besoins juridiques d'entreprises et d'institutions au pays comme à l'étranger pour ce qui touche les fusions et acquisitions, les marchés financiers, les différends et le financement ou encore l'enregistrement de brevets et de marques de commerce.

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