



Natasha Miklaucic Associée

T 416.367.6233 F 416.367.6749 Toronto NMiklaucic@blg.com Fiscalité
Fiscalité des entreprises
Fiscalité internationale
Litiges et règlement de différends en matière de fiscalité
Clients privés
Planification pour clients privés
Régimes de retraite et avantages sociaux

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

- Autrice, « Déduction pour frais de bureau à domicile : Nouvelles directives de l'ARC pour 2023 », article de BLG, mars 2024
- Autrice, « À venir en janvier 2024 : Retenues sur salaire et mise à jour des directives de l'ARC sur le télétravail », article de BLG, décembre 2023
- Autrice, « Exonération cumulative des gains en capital : profitez d'une économie d'impôt allant jusqu'à 1
 M\$ en 2023 », article de BLG, octobre 2023
- Autrice, « Flexible work arrangements: tax, employment & immigration issues », article de BLG, juin
- Autrice, « Change is coming: Understanding your opportunity for income splitting », article de BLG, mai
 2022
- Presenter, "Planning for Taxes," BLG presentation, October 2021



- Autrice, « L'ARC publie des lignes directrices simplifiées quant à la déduction pour frais de bureau à domicile », article de BLG, décembre 2020
- Autrice, « L'ARC consulte les parties intéressées relativement à la déduction des dépenses se rapportant au télétravail pour les employés », article de BLG, septembre 2020
- Autrice, « À la rescousse des employés tenus de travailler de la maison : les dépenses se rapportant à un bureau à domicile pourraient devenir déductibles », article de BLG, mai 2020
- Speaker, "Tax Withholding on Cross Border Employees/Contractors," NYDCPAA, May 17, 2019
- Autrice, « Time to Act Before Year End Corporate RDTOH Planning Opportunities », article de BLG, décembre 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
- Autrice, « Federal Budget 2018 A Continued Focus on Fairness and the Middle Class », article de BLG, février 2018
- Autrice, « Cross-Border Tax Issues: Withholding Obligations », article de BLG, janvier 2018
- Autrice, « Modifications proposées par l'arc à l'impôt des avantages », article de BLG, novembre 2017
- Speaker, "Volkswagen Employee Leases," Volkswagen Group Canada (VCGA), October 25, 2017
- Autrice, « We Can Keep A Secret! », article de BLG, juillet 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
- Autrice, « The 'Panama Papers': What do they mean for you? », article de BLG, mai 2016
- Autrice, « Budget fédéral 2016 incidences sur les structures de planification fiscale des sociétés par actions et des sociétés de personnes », article de BLG, mars 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, Université Queen's, 1996
- B.Comm. (Hons.), Université Queen's, 1990

BLG | Vos avocats au Canada

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.

blg.com

© 2025 Borden Ladner Gervais s.E.N.C.R.L., S.R.L. Borden Ladner Gervais est une société à responsabilité limitée de l'Ontario.