

Overview

When supplying, acquiring or importing goods or services anywhere in the world, you need a dedicated advisor who knows your industry sector and can work with you on indirect tax issues. The tax lawyers at Dentons can take you from the initial planning and structuring stages through documentation, registration and compliance.

We have extensive experience with all the various kinds of transactional taxes, including sales taxes, gross receipts taxes, VAT and other indirect taxes. If a dispute should arise, whether with a commercial party or a tax authority, we help you reach a cost-effective settlement, or if you want, we defend your interests before the relevant tribunals or courts.

Whether you need guidance on indirect taxes or customs and excise duties, Dentons provides timely, practical advice and exceptional service to you in all our industry sectors.

Representative Experience

- **Canadian purchaser:** Advising on 405 linocuts by Pablo Picasso worth \$20 million and the charitable donation of this highly significant art to an art gallery in Saskatchewan. Our advice covers issues relating to the purchase, export of the art from England and importation of the art into Canada, donation, transportation, insurance and taxation of this noteworthy donation, the largest in the province's history.
- **Major North American retailer:** Advising on successful appeals before the Tax Court and Federal Court of Appeal in establishing that Canadian VAT does not apply to payments made by a credit card issuer under card acceptance and co-branded card agreements.
- **Leading Spanish company within manufacturing in the automotive industry:** Advising on corporate, tax, employment, and litigation matters in Spain and Romania. The team helped the company to grow the business in Romania and to analyze all the legal implications regarding the company's operations in this country. The team is one of the representatives of the company's strategic committee, which values its expansion in other countries.
- **Multinational dairy products corporation:** Advising and assisting the second largest dairy products group in the world and the second largest food products group in France on all tax aspects of its acquisition policy across Europe with special focus on the markets in Germany, France and Poland. Among the different specific services, our tax lawyers mainly focused on tax structuring work, an in-depth tax due diligence, financing schemes and Transfer Pricing schemes.
- **Premier Gold Mines:** Advising with respect to its CA\$104 million acquisition of Goldstone Resources Inc. The acquisition consolidates 100 percent ownership of the Hardrock Project in Canada that is host to a multimillion-ounce National Instrument 43-101 compliant resource estimate.
- **Surrey City Centre:** Advising in a case where the taxpayer, Surrey City Centre (a subsidiary of ICBC and one of BC's largest Crown corporations), was assessed for failing to pay C\$3 million in government sales tax (GST) on a C\$41 million damage settlement. The court allowed the taxpayer's appeal and held that the payment was not subject to GST because the payment was made by the Provincial Crown, which is exempt from GST.
- **Teledyne Technologies Inc.:** Advising on its \$337 million acquisition of publicly traded DALSA Corporation (TSX: DSA) (DALSA) by plan of arrangement. Teledyne is a leading provider of sophisticated instrumentation, digital imaging products and software, aerospace and defense electronics, and engineered systems with operations primarily located in the United States, Canada, the United Kingdom and Mexico. DALSA, now Teledyne DALSA,

Inc., is an international leader in high performance digital imaging and semiconductors. The company designs, develops, manufactures and markets digital imaging products and solutions, in addition to providing specialized semiconductor foundry services, with core competencies in advanced integrated circuit and electronics technology, software, and highly engineered semiconductor wafer processing.

- **TerreStar Networks Inc.:** Advising on the DISH Network Corporation acquisition of its assets, valued at C\$1.37 billion. The transaction is unique in that DISH agreed to advance, and did advance, approximately 97 percent of the purchase price prior to the transaction receiving Canadian and US regulatory approval and for being one of the first deals under the new liberalized rules for foreign ownership of Canadian satellites. DISH completed its acquisition of TerreStar on March 9, 2012.

Your Key Contacts

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