



# Daniel A. Downie

## Sociétaire

Calgary

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## Admission au barreau

Alberta 2020

## Faculté de droit

University of Alberta

## Domaines de pratique

Droit fiscal

Planification fiscale

Litiges fiscaux

Fusions et acquisitions

Patrimoine privé, successions et fiducies

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*Disponible en anglais seulement.*

Daniel Downie is an associate in McCarthy Tétrault's National Tax Group, based in the firm's Calgary office. He maintains a diverse tax practice encompassing all areas of domestic and international income tax.

Daniel's practice includes corporate tax planning and the tax aspects of mergers and acquisitions, reorganizations and corporate finance. He also has experience with matters dealing with the taxation of trusts, partnerships and foreign affiliates. Daniel has worked with businesses of all sizes in a variety of sectors including the energy, mining, oil and gas, technology and private equity sectors.

Daniel also has experience assisting clients with high-stakes tax disputes including those dealing with the general anti-avoidance rule, transfer pricing, resource taxation and various administrative and procedural matters specific to tax disputes. In his disputes practice, Daniel has assisted clients with matters at the audit and objection stages as well as those in litigation before the Tax Court of Canada and the Federal Court of Appeal.

Alongside his practice, Daniel is the Chair of both the Canadian Tax Foundation – Young Practitioners' Steering Committee (Calgary) and the Executive Committee of the CBA Alberta Taxation Law (South) Section. He is also a member of the Law Society of Alberta, the Canadian Bar Association, the Canadian Petroleum Tax Society and the International Fiscal Association.

Daniel was called to the Alberta Bar in 2020. Daniel earned his Juris Doctor (with distinction) from the University of Alberta in 2019, where he received various awards for his academic standing and contributions to the community. He has also completed all three years of the CPA Canada In-Depth Tax Program. Prior to joining McCarthy Tétrault, Daniel practiced as a tax lawyer in the Calgary office of a large national law firm.

Publications & Speaking Engagements

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- “Select Observations in the New GAAR Landscape”, 2024 Prairie Provinces Tax Conference (Toronto: Canadian Tax Foundation, 2024) (co-author and co-presenter)
- “Current Cases: GAAR Edition”, Canadian Bar Association (Alberta), Taxation Section Presentation, June 2024
- “Pinnacle International: Reasonableness under Section 103”, *Canadian Tax Focus* 14:1 (February 2024) (co-author)
- Guest Lecturer, Basic Tax, Thompson Rivers University Faculty of Law (November 2022)
- “Select Tax Issues in Cryptocurrency Transactions”, Canadian Bar Association (Alberta), Taxation Section Presentation, November 2022
- “Legislative Update: Draft Tax Proposals”, Canadian Bar Association (Alberta), Taxation Section Presentation, March 2022
- “TCC on Retrospective Modification of Tax Positions for Loss Years”, *Canadian Tax Focus* 11:1 (February 2021) (co-author)
- “Nil Assessments Are Not a “Nothing””, *Tax Litigation (Federated Press)*, XXIII(3):8-11 (2020) (co-author)

## Mandats récents

- **Plan d’arrangement concernant Gear Energy Ltd. et Cenovus Energy Inc.**  
2 décembre 2024
- **Silvercorp Metals Inc. a acquis la totalité des actions ordinaires en circulation d’Adventus Mining**  
31 juillet 2024
- **RBC Marchés des Capitaux, Banque Scotia et Valeurs Mobilières TD agissent à titre de dirigeants du syndicat de courtiers dans le cadre du placement de 250 M\$ CA en débetures subordonnées de la Banque canadienne de l’Ouest**  
29 janvier 2024

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- **Boardwalk Real Estate Investment Trust réalise un placement augmenté de titres de participation**

22 décembre 2023

## Publications récentes

- **Perspectives fiscales : Résumé de 2024 et aperçu de 2025**

10 février 2025

- **Perspectives fiscales : Résumé de 2023 et aperçu de 2024**

5 mars 2024

