

Transfer Pricing

Osler is ideally positioned to assist clients facing the seismic shift in the application of transfer pricing rules in Canada and around the world.



Related Expertise

- [Indirect Tax](#)

Osler is ideally positioned to assist clients facing intensified scrutiny of transfer pricing policies and strategies in Canada and around the world. Our transfer pricing expertise is comprehensive and our team has significant experience in:

- **Strategy development and planning** — Our Tax experts provide strategic advice in respect of structuring intercompany transactions and developing transfer pricing methodologies in alignment with clients' objectives and interests.
- **Disclosure and compliance requirements** — Our Tax team works with clients on addressing complex multi-jurisdictional compliance requirements, advising on coherent and defensible contemporaneous documentation while helping to protect sensitive and confidential business information.
- **Exposure and risk assessment** — In the context of the legal framework and global tax risk environment, Osler advises on transfer pricing issues arising in domestic and cross-border transactions, profit allocations, intercompany financing structures, and reorganizations.
- **Tax controversy** — Our team advises and represents clients on international tax and transfer pricing audits, administrative objections and appeals, mutual agreement procedures under bilateral tax treaties, as well as clients seeking bilateral or multilateral advance pricing arrangements as a potential means of mitigating risk.
- **Tax litigation** — Our team advises on the conduct of the most significant transfer pricing cases before Canadian courts, including as counsel in the first transfer pricing case to consider the scope and application of the current Canadian transfer pricing legislation, the first and only transfer pricing appeal to be heard by the Supreme Court of Canada, and the first case to provide guidance on the transfer pricing "recharacterization" rule.

Key Contacts



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Awards and Recognition

- **Chambers Canada: Canada's Leading Lawyers for Business:** Recognized in Tax (Band 1)
 - *"The depth of the team is unbelievable."*
 - *"Top operator in the market."*
 - *"I enjoy working with them – they bring a level of technical expertise that is extremely deep. We get tremendous insight."*
 - *"Osler is technically strong. They are also commercial and will take a view supported by reasoned and principled judgement in areas with no clear answer. I am very happy with their advice."*
- **Chambers Global: The World's Leading Lawyers for Business:** Recognized in Tax (Band 1)
 - *"They are a premier tax group."*
 - *"They bring credibility and objectivity in their advocacy."*
- **The Canadian Legal Lexpert Directory:** Recognized in Corporate Tax (Toronto, Ontario); Litigation – Corporate Tax (Calgary, Alberta)
- **The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada:** Osler lawyers recognized in Tax Litigation
- **Lexpert's Guide to the Leading U.S./Canada Cross-border Litigation Lawyers in Canada:** Litigation – Corporate Tax
- **International Tax Review**
 - International Tax Review: World Tax Guide: Osler earns Tier 1 ranking in Tax, Tax Controversy and Transactional Tax
 - International Tax Review: Americas Tax Awards: Osler wins Canada Tax Firm of the Year (2021), Canada Tax Firm of the Year and Americas Tax Innovator of the Year Awards (2020), Canada Tax Court Firm of the Year Award (2019)
 - International Tax Review: Americas Tax Awards: Alan Kenigsberg wins North America Indirect Tax Practice Leader of the Year Award (2020), Al Meghji wins Americas Tax Dispute Practice Leader of the Year Award (2019)
 - International Tax Review, World Transfer Pricing Guide: Osler's Tax group is ranked Tier 1 and lawyers recognized as leaders in Transfer Pricing
 - International Tax Review, Tax Controversy Leaders Guide: Osler lawyers recognized as leaders in Tax Controversy

- **Legal 500:** Recognized in Tax (Tier 1)
- **Best Lawyers Canada:** Recognized as “Law Firm of the Year” in the area of Tax Law (Canada), 2022