



Patrick Marley

Partner, Tax

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Bar Admission: New York, 2004 | Ontario, 1997

Areas of Expertise

Tax: M&A, Reorganizations and

Restructuring Transactions

International Tax

Telecom

U.S. Cross-Border Legal Services

Private Equity

Banking and Financial Services

Power and Utilities

Manufacturing

Technology

Media and Entertainment

Mining and Natural Resources

Pharmaceuticals and Life Sciences

Retail and Consumer Products

Tax Advisory Services

Private Client

Tax

Patrick is widely recognized as a leading international tax lawyer, having specialized in cross-border tax planning and M&A for more than 25 years.

Patrick is the former Co-Chair of Osler’s National Tax Group, the former President of the Canadian branch (and former chair of the North American region) of the International Fiscal Association (IFA), a member of the Supervisory Board of Global IFA and a member of the Board of Governors of the Canadian Tax Foundation. He provides clarity and creativity as a trusted adviser to many of Canada’s largest companies with a practice that includes all aspects of corporate income tax including advisory, transactional and disputes work.

Patrick represents clients in various industries including financial services, technology, mining, telecom, manufacturing and private equity. Patrick has appeared before the Canadian House of Commons Standing Committee on Finance and the Canadian Senate Banking Committee as an expert on international tax matters. Prior to joining Osler, Patrick drafted tax laws and formulated tax policy related to foreign affiliates and foreign investments with the Canadian Department of Finance. Patrick also has a Masters in U.S. tax from NYU.

Patrick is a frequent author and speaker at conferences on various Canadian tax matters and is regularly highly ranked for his expertise in tax law by Chambers Global, Lexpert Guide to Leading 500 Lawyers in Canada, Best Lawyers in Canada, Legal 500, Who’s Who Legal, and Thomson Reuters. Patrick received the Bloomberg BNA: Leonard L. Silverstein Award for Distinguished Service in International Tax.

Awards and Recognition

- **Chambers Canada: Canada’s Leading Business Lawyers:** Recognized in Tax (Band 1)
- **Chambers Global: The World’s Leading Lawyers for Business:** Recognized in Tax (Band 1)
 - “Patrick Marley has a wealth of experience in reorganisations, finance and cross-border M&A. Clients describe Marley as their “go-to guy” for international tax planning”
- **Lexpert’s Leading 500 Cross-Border Lawyers: A Guide to Doing Business in Canada:** Recognized in Corporate Tax
- **The Canadian Legal Lexpert Directory:** Recognized in Corporate Tax; [Toronto’s leading corporate tax lawyers in 2021](#)
- **Best Lawyers in Canada:** Recognized in Taxation Law
- **Legal 500:** Recognized as a Leading Lawyer, Tax
- **Who’s Who Legal:** Recognized in Thought Leaders – Corporate Tax – Advisory; Corporate Tax – Advisory (International); Corporate Tax (Canada)
 - “Noted for his experience of sizeable corporate acquisitions and tax planning”
- **International Tax Review:** Recognized in General Corporate Tax as a Highly Regarded lawyer; North American Tax Practice Leader of the Year (2022)
- **Bloomberg:** Received Bloomberg BNA: Leonard L. Silverstein Award: International Taxation

Credentials

Education

- New York University, LL.M.
 - University of Western Ontario, LL.B.
 - Queen’s University, B.Comm.
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Languages

- English
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Professional Affiliations

- International Fiscal Association, Past President and Member of Counsel
- International Fiscal Association, Former Chair of North American Region
- International Fiscal Association Global, Supervisory Board Member
- Canadian Tax Foundation
- Canadian Tax Foundation, Board of Governors Member
- American Bar Association, International Section, Past Co-Chair of Taxation Committee
- New York University, International Tax Program Practice Council
- Ontario Bar Association
- New York Bar Association