



Timothy Hughes

Partner, Tax

Co-Chair: Tax

.....

Toronto

[\(416\) 862-6573](tel:(416)862-6573)

thughes@osler.com

.....

Bar Admission: Ontario, 2000

Areas of Expertise

[Taxation in Capital Markets](#)

[Tax: M&A, Reorganizations and Restructuring Transactions](#)

[Private Equity](#)

[Real Estate](#)

[Investment Management](#)

[Banking and Financial Services](#)

[Food and Beverage](#)

[Tax Advisory Services](#)

[Financial Services Regulatory](#)

[Public Funds](#)

[Investment Funds](#)

[Private Funds](#)

[Tax](#)

[Derivatives](#)

[Capital Markets](#)

Timothy is Co-Chair of the Tax Group and leads the capital markets tax practice at Osler. He advises on a wide range of corporate finance transactions, from traditional IPOs and private placements to innovative financial instruments, including hybrid securities, Basel III compliant capital, securitizations, securities loans, and derivatives.

He acts for Canadian and foreign financial institutions and other capital markets participants, including global investment banks, dealers, exchanges and clearing houses. He provides advice to domestic and offshore hedge funds, pension plans, ETFs, and mutual funds.

Timothy served two terms on the Osler Partnership Board and is Chair of the Firm's UK Desk.

Awards and Recognition

- Recognized in Tax Law

—**BEST LAWYERS IN CANADA**

- Recognized in Tax

—**LEGAL 500**

- Highly Commended by the Financial Times North American Innovative Lawyers Awards for structuring rating agency hybrid notes issued by Emera Inc. as part of US\$ 6.2 billion in concurrent offerings

—**FINANCIAL TIMES**

- Recognized in Derivative Instruments; Investment Funds & Asset Management – Investment Funds – Tax

—CANADIAN LEGAL LEXPERT DIRECTORY

- Recognized in General Corporate Tax as a Notable Practitioner

—INTERNATIONAL TAX REVIEW

Credentials

Education

- Oxford University, B.C.L.
- Dalhousie University, LL.B.
- Queen's University, B.Mus.

.....

Languages

- English

.....

Professional Affiliations

- Ontario Bar Association
- Canadian Tax Foundation
- International Fiscal Association