Natasha Miklaucic

Partner

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Tax
Business Tax
International Tax
Tax Disputes & Litigation
Private Client
Private Client Planning
Pensions & Benefits

Natasha practices in the area of tax law.

This includes:

- Private company reorganizations
- Mergers and acquisitions
- International tax and trust planning
- Tax advice on the global workforce and issues resulting from out of country employees and contractors
- Tax advice on corporate and personal, life and critical illness, domestic and international insurance
- Tax advice and structuring for non-resident corporations establishing new businesses or with ongoing businesses in Canada
- Cryptocurrency advice with respect to planning and audits/disputes
- Advice for companies with employees or contractors in Canada temporarily or permanently
- Advice on employee tax benefits for public and private organizations
- Professional corporations tax planning while practicing and for retirement
- Islamic financing and related tax issues
- Emigration advice including structuring and relocating
- Wealth management
- Tax litigation including audits, appeals, Tax Court and the Federal Court of Appeal
- Voluntary disclosures (tax amnesty or tax pardons)

Prior to law school, Natasha worked as a senior consultant at an international consulting firm with a focus on corporate strategy and technology matters.

She is a frequent speaker and author on tax issues.

Experience

- Cross border acquisition of Control Gap by Atlantic Street Capital/Cyberguard Advantage including exchangeable shares, represented the seller
- Cross border acquisition of the Ehvert Engineering group of companies, represented the seller
- PayBright Inc., one of Canada's leading buy-now-pay-later providers, in connection with its $340 million acquisition by Affirm, Inc., a leading U.S.-based "buy now, pay later" platform.
- SterlingCapitalBrokers Ltd. acquired all of the issued and outstanding shares of Riverview Insurance Solutions Inc.
- Advising corporate clients on internal structuring, employee benefit taxation, executive compensation, employee/contractor remuneration issues, CPP/EI, business tax and succession planning.
- Advising corporate clients on income tax issues arising in acquisitions, mergers, reorganizations, financings, wind-ups and amalgamations for domestic and international corporations, partnerships and trusts.
- Structuring and implementing tax-effective plans for corporations, partnerships, trusts and individuals, both domestically and internationally.
- Advising corporations on Canadian, cross-border and international employee issues, including cross border withholding and waivers and taxation on termination.
- Structuring Canadian projects for non-residents in a tax-efficient manner.
- Providing offshore insurance and trust planning for individuals and corporations, including advice on the non-resident trust rules.
- Advising high-net-worth clients on inter-generational wealth and estate planning.
- Representing corporate and individual clients with respect to voluntary disclosures.
- Counsel to the taxpayer in the following cases: Par Golf Camps Inc. v. HMQ 2001-3812(GST); Simone v. R., 2005 D.T.C. 537 (TCC); 1280659 Ontario Inc. V. M.N.R., 2004 TCC 138; Santoro v. R., 2004 D.T.C. 3684 (TCC); Tindall v. R., 2000 D.T.C. 2126 (TCC); Thornbrook Complete Home Care Inc. v. R. 2002 2132 (TCC); and Thornbrook Complete Home Care Inc. v. R. 2005 FCA 22.

Insights & Events

- Author, "Home office expenses: CRA provides additional guidance for 2023", BLG Article, March 2024
- Author, "Employer payroll deductions and updated CRA guidance for remote work arrangements", BLG Article, December 2023
- Author, "Lifetime capital gains exemption: Extract nearly $1 million tax free in 2023", BLG Article, October 2023
- Author, "Flexible work arrangements: tax, employment & immigration issues", BLG Article, June 2022
- Author, "Change is coming: Understanding your opportunity for income splitting", BLG Article, May 2022
- Presenter, "Planning for Taxes," BLG presentation, October 2021
- Author, "CRA releases improved guidelines for employee home office expense deductions", BLG Article, December 2020
- Author, "CRA consults stakeholders on employee work-from-home expense deduction", BLG Article, September 2020
- Author, "Help may be on the way: Deduction of home office expenses for employees required to work from home", BLG Article, May 2020
- Speaker, "Tax Withholding on Cross Border Employees/Contractors," NYDCPAA, May 17, 2019

- Author, "Time to Act Before Year End Corporate RDTOH Planning Opportunities", BLG Article, December 2018
- Speaker, “Tax Considerations for Relocating your Business to Canada,” Go North: Strategies for International Businesses to Come to Canada Conference, November 14, 2018
- Co-author, "Withholding tax in the era of BEPS, CIVS and the digital economy," The International Fiscal Association Canadian Branch Report (pages 129-151), June 2018
- Speaker, “Withholding Tax in the Era of BEPS, CIVs and the Digital Economy,” International Tax Conference 2018, May 16, 2018
- Author, "Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class", BLG Article, February 2018
- Author, "Cross-Border Tax Issues: Withholding Obligations", BLG Article, January 2018
- Author, "Canada Revenue Agency Proposed Change to Tax", BLG Article, November 2017
- Speaker, “Volkswagen Employee Leases,” Volkswagen Group Canada (VCGA), October 25, 2017
- Author, "We Can Keep A Secret!", BLG Article, July 2017
- Speaker, “Use of Trusts for Personal Planning,” Scotia Wealth Management Presentation, December 1, 2016
- Author, "Assisting Clients with Tax-Compliance: CRA's Voluntary Disclosure Program," Ontario Bar Association, October 2016
- Speaker, “Use of Trusts for Personal Planning,” Scotia Wealth Management Presentation, September 13, 2016
- Speaker, “6-Minute Employment Lawyer: Tax Considerations for Employment Related Settlements,” LSUC, May 26, 2016
- Author, "The 'Panama Papers': What do they mean for you?", BLG Article, May 2016
- Author, "Federal Budget 2016 — Impacts On Corporation and Partnership Tax Planning Structures", BLG Article, March 2016

Beyond Our Walls

Professional Involvement

- Member, Ontario Bar Association
- Member, American Bar Association
- Member, Canadian Tax Foundation
- Member, Canadian Bar Association
- Member, International Fiscal Association
- Member, Society of Trust and Estate Practitioners (STEP)

Awards & Recognitions

- Recognized in the 2025 edition of *The Best Lawyers* in Canada (Tax).
- Recognized in the 2025 edition of *Chambers Canada – Canada’s Leading Lawyers* (Tax (Nationwide – Canada)).
- Recognized in the 2025 edition (and since 2020) of *Chambers Global — The World's Leading Lawyers for Business* (Tax).
- Recognized in the 2024 edition of the *ITR World Tax Review* (General corporate tax; Transactional tax).
- Recognized as a 2023 *Thomson Reuters* Stand-out Lawyer.

Bar Admission & Education

- Ontario, 1998

- LLB, Queen's University, 1996
- B.Comm. (Hons.), Queen's University, 1990

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As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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