



Bay Adelaide Centre – East Tower
22 Adelaide Street West, Suite 3600
Toronto, Ontario M5H 4E3
T 416.865.6600 F 416.865.6636 www.grllp.com



Lorne Saltman

Partner

T 416.865.6689

F 416.865.6636

E lsaltman@grllp.com

Expertise

Tax and Estate Planning

Business and Corporate Commercial

Non-Profit and Charities

Education

- Osgoode Hall Law School, J.D.
- University of Toronto, B.Sc.

Bar Admission

- Ontario Bar, 1973

Executive Summary

Lorne Saltman is a Partner with Gardiner Roberts LLP and the Head of the Tax Group. He has extensive experience in diverse areas of tax practice, including an in-depth understanding of both international and domestic levels which involve wealth preservation for high-net worth clients, cross-border acquisitions and financings, corporate reorganizations, real estate ventures together with the establishment of offshore trusts and private foundations.

He has a successful track record in resolving disputes with tax authorities at both federal and provincial levels, including experience in tax litigation.

Lorne has a deep background in tax and estate planning, both domestic and international, for entrepreneurs as well as corporate executives, involving estate freezing of private corporations, the settlement of family, discretionary trusts and the establishment of private charitable foundations.

Representative Work

- Advised Canadian real estate developer on structure of \$40 million joint venture with development partners;
- Provided legal advice on transfer pricing policies of Canadian-based telecommunications corporation with significant pension plan deficit in foreign affiliate;
- Established captive insurance company in Barbados for a Canadian-based real estate development company with U.S. operations;
- Advised a successful Canadian interior decorator on his acquisition of U.S. real property interests;
- Advised an ultra-high-net-worth Canadian resident on a departure tax plan involving a private charitable foundation;
- Advised a terminally-ill doctor on reorganizing his affairs, including share and debt capital reorganizations, settling an Alter Ego Trust and Principal Residence Trust, and revising Wills to include testamentary trusts;
- Established a Barbados-based trust and corporate structure to protect business and investment assets of Venezuelan families;
- Negotiated successfully with the Canada Revenue Agency in connection with voluntary disclosures of unreported income for an individual with investment income from a foreign jurisdiction with a blocked currency, for a computer software company whose managing director appropriated assets and funds from the company, and for a Canadian-based multinational corporate group with defective international tax planning;
- Worked with litigation counsel to obtain Rectification Order to prevent realization of unintended \$24 million capital gain in defective corporate reorganization.



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Articles and Presentations

- Cross-Border Giving Strategies and the New Disclosure Rules – May 23, 2019
- An Update on Rectifications – November 14, 2018
- Highlights of Recent Tax-Related Cases – September 20, 2018
- Canada’s Implementation of the Multilateral Convention to Prevent Base Erosion and Profit Shifting – July 17, 2018
- Highlights From The Federal/Provincial Budgets – May 17, 2018
- Highlights of American Tax Reform for Canadians – February 8, 2018
- Update on the Tax Proposals for Private Corporations – November 28, 2017
- Update on Canada’s Implementation of the OECD’s Plans to Combat Tax Avoidance – October 9, 2017
- Taxation of Investment Income, Voluntary Disclosure Program, and Automatic Exchange of Information – September 14, 2017
- Canadians with International Assets – May 17, 2017
- Minister of National Revenue v. BP Canada Energy Company - Appeal Re: Disclosure of Tax Accrual Working Papers – April 26, 2017
- Canadians with Connections to the U.S.A. – December 7, 2016
- The Bottom Line: “More to philanthropy than writing a cheque” – November 23, 2016
- Common Tax Pitfalls to Avoid in Real Estate Investments – November 2016
- Rectification – A Useful but not Universal Tool to Remedy Mistakes – May 26, 2016
- OECD’s Base Erosion and Profit Shifting – May 5, 2016
- Update on Recent Trust Tax Changes and Planning Opportunities – March 3, 2016
- “Common Tax Pitfalls to Avoid in Real Estate Investments”, presentation for Prime Quadrant Investor IQ Series, Toronto, May 19, 2015
- “Canadian Investment in U.S. Real Estate – Structuring for Commercial and Personal Investments”, presentation at 2nd Biennial Ontario – New York Legal Summit, March 2014
- “Tax Planning for Canadians Doing Business in Latin America”, presentation for the Canadian-British Chamber of Trade and Commerce, February 2013
- “Preserve Assets with a Principal Residence Trust”, article for online Rogers Media: Advisor.ca, January 2013
- “Tax Planning for New Immigrants and Returning Residents”, presentation at Federated Press Seminar, November 2012

Board Memberships

- Canadian Jewish Civil Rights Association, Secretary/Treasurer, and Director
- Advocates for Civil Liberties Inc., President and Director



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Professional Involvement

- American Bar Association, Business Law Section, Taxation Committee, Advisory Panel
- American Bar Foundation
- Canadian Bar Association
- Canadian Tax Foundation
- Hague Academy of International Law
- International Bar Association
- International Commission of Jurists
- International Fiscal Association
- International Tax Planning Association
- Ontario Bar Association
- Society of Trust and Estate Practitioners (STEP)
- Toronto Chinese Community Services Association