

Lorne Saltman

Partner

Get in touch

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Executive summary

Lorne Saltman is a partner at Gardiner Roberts and head of the firm's Tax Group. He has extensive experience across a wide range of tax matters, with a practice that spans both domestic and international tax planning. Lorne regularly advises high-net-worth individuals and businesses on wealth preservation, cross-border acquisitions and financings, corporate reorganizations, real estate ventures, and the establishment of offshore trusts and private foundations.

Lorne also has a strong track record in resolving disputes with tax authorities at both the federal and provincial levels, including representing clients in tax litigation. He is valued for his strategic approach and his ability to navigate complex tax issues efficiently and effectively.

In addition, Lorne brings deep experience in domestic and international tax and estate planning for entrepreneurs and corporate executives. His work includes estate freezes of private corporations, the establishment and administration of family and discretionary trusts, and the creation of private charitable foundations, all tailored to support long-term planning and succession goals.

EDUCATION

Osgoode Hall Law School, JD
University of Toronto, BSc

BAR ADMISSION

Ontario, 1973

Expertise

Tax
Corporate & Commercial
Non-Profit & Charities

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

Gardiner Roberts

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- 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 and life insurance
- 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
- Worked with high-net-worth families to develop a governance structure and succession plan
- Worked with high-net-worth clients immigrating to Canada to establish tax-free “Granny Trusts” and tax-effective corporate structures

Insights

Publications

Collins Family Trust Case Study

6 January 2023

Godcharles v. Québec Revenue Authority

8 July 2022

BEPS Action 1, Pillar 1 and Pillar 2: A Canadian Perspective

4 April 2022

Preserve Assets with a Principal Residence Trust

11 January 2013

ExxonMobil Canada Resources Company v. The King, Case Study - 20 August 2026

Canada v. Hutchison Whampoa Luxembourg Holdings S.A.R.L. sub nom Husky Energy Inc. v. The King, Case Study - 19 December 2025

Active Asset Management v. The King Case Study - 29 July 2024

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Paletta et al v. The Queen, Case Study - 31 December 2019

Alta Energy Luxembourg S.A.R.L. v. The Queen - 12 September 2019

Canadian Update on Cross-Border Tax Planning - 29 May 2019

Cross-Border Giving Strategies and the New Disclosure Rules - 23 May 2019

Case Comment: Cameco Corporation v. The Queen - 1 January 2019

An Update on Rectifications - 15 November 2018

Highlights of Recent Tax-Related Cases - 20 September 2018

Canada's Implementation of the Multilateral Convention to Prevent Base Erosion and Profit Shifting - 17 July 2018

Highlights From The Federal/Provincial Budgets - 17 May 2018

Highlights of American Tax Reform for Canadians - 7 February 2018

Update on the Tax Proposals for Private Corporations - 28 November 2017

Update on Canada's Implementation of the OECD's Plans to Combat Tax Avoidance - 9 October 2017

Taxation of Investment Income, Voluntary Disclosure Program, and Automatic Exchange of Information - 14 September 2017

Canadians with International Assets - 17 May 2017

Minister of National Revenue v. BP Canada Energy Company - Appeal Re: Disclosure of Tax Accrual Working Papers - 26 April 2017

Canadians with Connections to the U.S.A. - 7 December 2016

Common Tax Pitfalls to Avoid in Real Estate Investments - 11 November 2016

Rectification – A Useful but not Universal Tool to Remedy Mistakes - 26 May 2016

OECD's Base Erosion and Profit Shifting - 5 May 2016

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Update on Recent Trust Tax Changes and Planning Opportunities - 3 March 2016

Canadian Investment in U.S. Real Estate - Structuring for Commercial and Personal Investments - 3 April 2014

Tax Planning for Canadians Doing Business in Latin America, presentation for the Canadian-British Chamber of Trade and Commerce - 2 February 2013

Preserve Assets with a Principal Residence Trust, Rogers Media: Advisor.ca - 1 January 2013

Blogs

Deans Knight Income Corporation v. The King-Case Study

14 August 2023

COVID-19 Provides Rare Opportunity for an Estate Freeze

13 April 2020

News

Congratulations to Lorne Saltman on his on-going achievements!

30 August 2022

Memberships and recognition

Board memberships

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

- American Bar Association, Business Law Section, Taxation Committee, Advisory Panel
 - American Bar Foundation
 - Canadian Bar Association
 - Canadian Tax Foundation
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- 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
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Recognition

- Best Lawyers in Canada 2022-2026 for Tax Law
- Best Lawyers in Canada 2024-2026 for Trusts and Estates Law