

Doug S. Ewens

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PRACTICE AREAS

Personal Tax Planning

Business Law

Corporate Tax

Delivering superb client service has been my unwavering practice throughout my career. Clients deserve that.

Over four decades, Doug has developed a stellar reputation, among colleagues and clients alike, for delivering both high-quality tax advice and timely service. He recognizes that tax laws are continually evolving and thrives on the challenge of solving new problems through collaboration with clients and colleagues.

After venturing west to Calgary with McCarthy and McCarthy (later renamed McCarthy Tétrault) in the late 1970s, Doug and two fellow partners set up the firm's first office outside of Ontario. During his time at McCarthy Tétrault he served for eight years as National Tax Practice Leader, and for six years on the Board of Directors. It wasn't long before he established himself as a leader in the Canadian tax community. In 2013, Doug joined PwC Law LLP to establish its Calgary office and was most recently Counsel at Moodys Private Client LLP.

In his spare time, Doug enjoys spending time with his wife, Janet, and his extended family, which includes four children, their spouses, and ten grandchildren.

Doug is recognized by [The Best Lawyers in Canada](#) for work in Tax Law.

Education

1969 Osgoode Hall Law School, LL.B.

Admissions

1981 Alberta

1971 Ontario

Experience

Doug's primary areas of expertise are mergers and acquisitions, divestitures, reorganizations, tax-efficient financings and dispute resolution - ideally by negotiating a settlement with the CRA in the client's favour. He has rendered many opinions to clients advising on the probable impact of the general anti-avoidance rule (GAAR) on transactions or reorganizations that they are contemplating.

As well as his expertise in structuring transactions and financings for public and private enterprises, he has assisted major corporations in tax disputes, including disputes involving the general anti-avoidance rule.

Among the many transactions Doug has advised on, he was lead tax counsel for a major energy corporation in a complex asset exchange that involved a number of offshore oil and gas properties on the East Coast of Canada and in the Norwegian North Sea. He was also tax counsel in a large merger that led to the formation of a leading North American energy producer based in Calgary.

Recognition

Honours and Awards

- Doug is recognized by [The Best Lawyers](#) in Canada for work in Tax Law (2022-2025).
- Appointed Kings's Counsel (formerly Queens's Counsel - 1992)
- Recipient of the Queen Elizabeth II Diamond Jubilee Medal for contributions to the Canadian Tax Foundation
- Lexpert Zenith Award in recognition of leadership through innovation
- Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada
- Canadian Legal Lexpert Directory
- Chambers Global: The World's Leading Lawyers
- Canadian Tax Foundation Lifetime Contribution Award
- Euromoney Legal Media Group's current Guide to the World's Leading Tax Advisors
- Who's Who Legal Canada
- International Tax Review's World Tax, a guide to the world's leading tax firms
- International Tax Review named Doug one of the top 10 tax advisors who influence the choice of outside firms by in-house tax directors in North America

Recent Media Coverage

- Quoted in "Tax Court Jurisdiction Row to Be Heard by Canada's Highest Court", Tax Notes, February 27, 2023

Publications

- Co-author- "Our response to the CRA's position on creditor-proofing reorganizations", Canadian Accountant, June 25, 2021
- Canadian Tax Foundation
- Canadian Tax Journal
- Canadian Petroleum Tax Society
- American Bar Association

Memberships

- Canadian Tax Foundation, Past Chair & Governor
- Canadian Petroleum Tax Society
- Canadian Bar Association
- International Fiscal Association

Teaching Roles & Speaking Engagements

Speaking Engagements

Published numerous papers at Canadian Tax Foundation, Insight and similar tax conferences as well as in the Canadian Tax Journal. Doug's articles cover tax issues affecting partnerships, solicitor-client privilege, the section 68 "reasonableness" standard after the FCA's decision in the TransAlta case, the use of price adjustment and other adjustment clauses in agreements, reorganizations of corporate capital, the meaning of "disposition", distinguishing between a joint venture or co-ownership vs. a partnership relationship, "butterfly" reorganizations, corporate law principles constituting the foundation of income tax issues, "tracking" shares, corporate continuances, amalgamations and wind-ups, acquisitions of corporate control, "bare" trusts/nominees, oil and gas acquisitions and the use of retractable preferred shares.