



V. Daniel Jankovic

Partner | Calgary

dan.jankovic@blakes.com

Calgary: 403-260-9725

Dan has a combined tax planning and tax disputes practice.

Dan practises corporate income tax law and advises on domestic and international tax planning matters, with a particular focus on mergers and acquisitions, corporate reorganizations, resource taxation and investments by private equity and pension funds. He also advises international clients looking to invest, commence or acquire business operations in Canada, especially in the oil and gas, renewable energy, technology, infrastructure and service industry sectors.

Dan frequently represents domestic and international clients in tax disputes with Canadian revenue authorities.

Dan is fluent in French and Serbo-Croat.

SELECT EXPERIENCE

Examples of recent significant transactions include:

- Sale by TransCanada of its 62% interest in five wind farms to Innergex for C\$620-million
- Sale by Ontario Teachers' Pension Plan of equity interest in GCT Global Container Terminals Inc. to IFM Investors (an Australian investment management company) and British Columbia Investment Management Corporation
- Trinidad Drilling Ltd. on its C\$505-million acquisition of CanElson Drilling Inc.
- Cenovus Energy Inc. on its C\$17.7-billion acquisition of assets from ConocoPhillips
- Successful settlement with the Canada Revenue Agency after filing a judicial review application for Imperial Oil Limited
- Suncor Energy Inc. in connection with the C\$1.13-billion sale of its Petro-Canada lubricants division to HollyFrontier Corporation
- Agrium Inc. in connection with a series of acquisitions related to its retail agriculture and fertilizer businesses in Alberta and Saskatchewan
- Solium Capital Inc. in its acquisition of Capshare's cloud/web-based equity management platform assets

PUBLICATIONS

Co-author: [Canada: Application and Interpretation of the Principal Purpose Test](#)
International Tax Review, February 2018.

Author: Country-by-Country Reporting Legislation Implemented in Canada

International Tax Review, January 2017.

Contributing Author: Country Report - Canada

Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings, Kluwer Law International B.V., Fourth Edition, Vol. 1, 2017.

PROFESSIONAL APPEARANCES

Co-presenter: Negotiating Tax Settlements

Canadian Tax Foundation, Preventing, Navigating & Resolving Tax Disputes Conference, Montréal, Quebec, May 24-25, 2018.

Co-presenter: International Tax Issues for Partnerships

International Fiscal Association (Canada Branch), 2018 Conference, Calgary, Alberta, May 15-16, 2018.

Presenter: Top 10 Tax Planning & Litigation Points

Tax Executives Institute, Inc., Calgary, Alberta, March 14, 2018.

Co-presenter: Cash Pooling Arrangements

Canadian Petroleum Tax Society Fall Lecture Series, Calgary, Alberta, November 9, 2017.

Presenter: Tax Considerations in Securities Transactions

Canadian Bar Association, Alberta Securities Section, Calgary, Alberta, October 18, 2017.

Co-presenter: Planning Your Commercial Transaction in Anticipation of a Tax Dispute

Canadian Petroleum Tax Society, Calgary, Alberta, June 2017.

Co-presenter: Corporate Reorganizations - A Primer

Canadian Tax Foundation, 68th National Conference Workshop, Calgary, Alberta, November 27, 2016.

Presenter: Update on Subsection 55(2)

Canadian Petroleum Tax Society, Annual Conference, Calgary, Alberta, October 27, 2016.

PROFESSIONAL ACTIVITIES

Dan regularly presents and writes on domestic and international income tax issues. He has given presentations at Canadian Tax Foundation and International Fiscal Association (Canada Chapter) conferences and at Tax Executives Institute and Canadian Bar Association tax meetings. He has written for various publications, including *Corporate Structures and Groups*, *Tax Litigation*, *International Tax Review* and *CCH*. He is one of the Canadian contributors to the Bloomberg BNA *Global Tax Guide* and to the Canada Chapter in *Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings*, published by Wolters Kluwer.

Dan is an active member of the Tax and Economic Affairs Committee of the Calgary Chamber of Commerce, Canadian Tax Foundation, International Fiscal Association, Canadian Petroleum Tax Society, Law Society of Alberta, Law Society of Ontario, the Canadian Bar Association, and Calgary Bar Association. He currently sits on the Board of Directors of the Canadian Petroleum Tax Society.

Dan occasionally lectures at the University of Calgary Faculty of Law.

EDUCATION

Admitted to the Alberta Bar - 2009

Admitted to the Ontario Bar - 2009

LL.B/B.C.L. (with Distinction), McGill University - 2008

M.A., McGill University - 2004

B.A. (S.F. Glass Gold Medal), University of Western Ontario - 2002