

# Barry Horne

## Partner

### Toronto

#### OFFICE

416.597.6036

bhorne@millerthomson.com



## Industries & Expertise

#### INDUSTRIES

Technology | Manufacturing

#### EXPERTISE

Corporate Law | Corporate Tax | Private Equity |  
Mergers & Acquisitions | Technology

## Biography

#### BAR ADMISSION

Alberta, 2005

Nova Scotia, 1995

Ontario, 1991

#### EDUCATION

- LLB, Dalhousie University, 1989
- Bachelor of Commerce, Dalhousie University, 1987

Barry Horne is an experienced international and M&A tax lawyer with decades of practice, utilizing his deep tax knowledge and project management tools to deliver optimal client outcomes. He has collaborated with multidisciplinary teams, allowing him to provide holistic tax solutions. In international tax, Barry focuses on cross-border tax structuring, minimizing withholding taxes, and managing transfer. His M&A tax practice

includes due diligence, structuring acquisitions and dispositions, streamlining corporate structures, post-acquisition structuring, and advising on private equity transactions. His experience helps clients maximize tax benefits and minimize liabilities in complex transactions.

Barry has held various leadership roles in tax and legal communities, including chairing professional associations, serving on editorial boards, and participating in working groups for international tax and M&A. His community involvement reflects a commitment to advancing the legal and tax profession through education, collaboration, and leadership in both Canadian and international tax law.

A member of several professional organizations, Barry's experience has been recognized through numerous accolades, including being recommended for his outstanding work in various legal domains. Barry has shared his insights through various publications and presentations on international tax matters, showcasing his commitment to knowledge sharing and staying at the forefront of legal developments.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – International trade and Finance law, 2014, 2016-2025; Tax Law, 2016-2018, 2021-2025
- *Lexpert*, Halifax leading practitioners – Repeatedly recommended for corporate tax and international investment, 2013, 2015, 2017-2018, 2019-2021
- *Lexpert*, Repeatedly recommended for estate & tax planning, 2015
- *The Best Lawyers in Canada*, Halifax Tax Law "Lawyer of the Year", 2014

### Thought leadership

#### Publications & Presentations

- Co-author, *The Tricky Business of Cross-Border Earnouts: Navigating Tax Hurdles*, Wolters Kluwer International Tax Journal, April 2023
- Panelist, "M&A/Cross Border Structuring – United States to Canada Investment", International Fiscal Association and the 2020 US-Canada Joint Meeting", USA Branch of the International Fiscal Association, US-Canada Joint Meeting, Feb 2020
- Co-author, "Cross-Border Restrictive Covenants", Wolters Kluwer International Tax, April 2018
- Author, "Partnerships: Imperfect Transparency", Wolters Kluwer, International Tax, April 2017
- Author, "Debt-Parking Transactions", Wolters Kluwer, International Tax, No. 87, May 2016

- Author, "Canadian Federal Budget (International Tax Measures): BEPS and Liberal Government extends Anti-Conduit Rules to Royalties", LinkedIn, March 23, 2016
- Author, "Canadian Treaty Shopping Proposal Shelved Pending Final OECD Recommendation, First to be released September 16", Mondaq, September 16, 2014
- Panelist, "Activities of US Taxpayers, US Activities of Foreigners and Tax Treaties, Foreign Lawyers Forum, and Transfer Pricing (Joint Meeting Part 2)", American Bar Association, Joint Current International Developments Panel Discussion, Meeting of Tax Section, May 2014
- Co-author, "OECD Report on Hybrid Mismatch Arrangements: The Canadian Response", in Report of Proceedings of the Sixty-Fourth Tax Conference (Toronto: Canadian Tax Foundation), 2012
- Author, "U.S. Income Tax and FBAR Compliance: IRS Issues Guidance on 'Reasonable Cause' and Extends OVDP", Tax Hyperion, Vol. 9, No. 1, January 2012
- Author, "Hybrid Entity Rules – Update on Hybrid Entity Rules in Canada-U.S. Treaty", International Tax Planning Journal, Volume XV, No. 3, 2010
- Author, "Update on Hybrid Entity Rules in the Canada – U.S. Treaty", North American Corporate Lawyer, Vol. X, No. 4, 2010
- Author, "Income Tax Convention Amendments", Lexpert Magazine, pp. 114 – 119, May 2008
- Panelist, "The Improved Companies Act", Capital Issues & Conversions to ULCs, Canadian Bar Association (Nova Scotia) and Nova Scotia Barristers Society Joint Education, Halifax, Nova Scotia, May 1, 2008
- Author, "The Nova Scotia Unlimited Liability Company: Surf and Turf" in Report of Proceedings of the Fifty-Seventh Tax Conference (Toronto: Canadian Tax Foundation) 26:1, 2006
- Co-author, "NS vs. Alberta ULCs", CA Magazine, pp. 46 – 48, January / February 2006
- Author, "The Nova Scotia Unlimited Liability Company: The Northern Hybrid", Tax Notes International, p. 1781, April 17, 2000

## **Community roles**

- (former) Chair, American Chamber of Commerce in Canada (Atlantic Chapter)
- (former) Governor, Canadian Tax Foundation
- Canadian Private Target Deal Points Study – Member, Working Group, ABA-SBL- M&A Committee, 2010 – 2018
- Past Chair, Taxation Section Committee, Foreign Lawyers Forum, American Bar Association
- (former) editorial Board member, Federated Press – Resource Sector Taxation
- (former) Chair, Taxation Section, Canadian Bar Association (Nova Scotia), 2003 – 2005
- Editorial board member, Wolters Kluwer, International Tax

## **Memberships & affiliations**

- Canadian Bar Association

- American Bar Association, Tax and Business Law
- Canadian Tax Foundation
- International Fiscal Association