



Richard W. Johnson

PARTNER

With a broad background in tax, Richard brings insight and experience in corporate and commodity tax matters, backed by a practical approach to helping clients realize strategies and objectives.

CONTACT

Toronto: [416.865.7548](tel:416.865.7548)

rjohnson@torys.com

Overview

Richard's practice focuses on corporate taxation, and he regularly advises on mergers, acquisitions, dispositions and other reorganizations; debt and equity offerings and other capital market transactions; structured note products; and the taxation of employee incentive plans. He also has deep experience in transactions involving alternative and renewable energy (including wind, solar and hydro) and other infrastructure.

Richard's tax experience further extends to the areas of sales and use tax, goods and services tax and harmonized sales tax. His work has included advising the formation of an offshore managed account platform, involving significant GST/HST analysis, and he has provided guidance to a number of charities and not-for-profit organizations on the income tax and GST/HST aspects of their activities.

Richard is a band member of the Six Nations of the Grand River and has experience advising on income and sales tax matters affecting First Nations and their members. He also advises a number of charities and not-for-profit organizations on the income tax and sales tax aspects of their activities.

Featured Work

Brookfield Business Partners C\$1.6 billion acquisition of Sagen MI Canada

Torys acted as counsel to Brookfield Business Partners in its C\$1.6 billion acquisition of the remaining 43% interest in Sagen MI Canada Inc. not already owned by Brookfield

BBTV Holdings IPO

Torys acted as counsel to BBTV Holdings in its C\$172.4 million initial public offering of subordinate voting shares

Scotiabank acquires Mastercard and private label credit card portfolio from Chase

Torys acted as counsel to Scotiabank in its acquisition of a Mastercard and private label credit card portfolio, with approximately C\$1.7 billion in receivables, from JPMorgan Chase Bank, N.A.

[Ontario Power Generation on all aspects of its project to develop, construct and operate the G7's first on-grid small modular reactor \("SMR"\) technology at the site of its Darlington New Nuclear Project, part of a pan-Canadian national approach to facilitate the development of SMR nuclear projects in Canada](#)

[Bank of Montreal in its acquisition of the AIR MILES Reward business of LoyaltyOne, Co. as part of its restructuring proceedings under the Companies' Creditors Arrangement Act](#)

[Oneida Energy Storage, a partnership between NRStor Inc., Six Nations of the Grand River Development Corporation, Northland Power Inc. and AECON, in the development, construction and equity and debt financing of the 250 MW / 1000 MWh Oneida Energy Storage project in Haldimand County, Ontario, including advice on governance arrangements, financing and material contracts](#)

[CIBC in its acquisition of the existing Canadian Costco credit card portfolio, as well as the negotiation of a long-term co-branded credit card agreement to become the exclusive issuer of Costco Mastercards in Canada](#)

[National Bank Financial, CIBC Capital Markets and the syndicate of dealers in CI Financial Corp.'s C\\$450 million public offering of 3.759% debentures](#)

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Recognition and Awards

2024-2026 *Best Lawyers in Canada*—Leading lawyer in tax law

Insights

[CLHIA Tax Officers Conference](#)

[Employee stock options: Changes to tax treatment now in force](#)

[Fall Economic Statement 2020: GST/HST and income tax changes for digital commerce](#)

[COVID-19 : la Subvention salariale d'urgence du Canada](#)

[COVID-19: the Canada Emergency Wage Subsidy](#)

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News

83% of Torys' Canadian partners are recognized in *Chambers Canada* 2027

Congratulations to our ranked lawyers and practice groups on earning industry-leading recognition, including 19 Band 1 rankings.

[Best Lawyers recognizes 177 Torys lawyers in its 2027 guide](#)

[Torys advises OPG on innovative \\$3 billion equity investment](#)

[Chambers Canada ranks 81% of Torys' Canadian partners in its 2026 guide](#)

[81% of Torys' Canadian partners ranked by Chambers Canada](#)

[161 Torys lawyers named in the 2024 Best Lawyers guide](#)

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Professional Involvement

Richard works on a pro bono basis with Right to Play International. He is a member of the Canadian Tax Foundation and the Taxation Law Section of the Ontario Bar Association.

Education and Bar Admissions

Education

LLM, 2004

York University

LLB, 1999

University of Western Ontario

BComm, 1996

McMaster University

Bar Admissions

Ontario, 2002