DAVIES



Sabina Han
Partner

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Expertise
Tax

Bar Admissions
Ontario, 2004

With over 15 years of experience, Sabina provides efficient, targeted solutions to clients' indirect tax issues and disputes.

Sabina advises clients on all aspects of Canadian commodity tax matters, including GST/HST, provincial sales taxes, excise taxes and insurance premiums taxes, as well as customs and trade law. Her work includes planning, advising on domestic and cross-border transactions and dispute resolution at the administrative level. Clients call on Sabina for her expertise in commodity tax issues and opportunities that arise in various industries, including real property, charities and non-profits, manufacturing, retail, healthcare, technology, infrastructure and energy.

As a fluent Korean speaker, Sabina helps clients access key resources to meet their broader Canadian legal needs, including file and relationship management on a wide range of matters, such as foreign real estate investment, regulatory requirements, contractual disputes, civil litigation, labour and employment and bankruptcy and insolvency matters.

Sabina is the current overseas president of the International Association of Korean Lawyers. In addition, she is a frequent speaker and writer on Canadian tax topics, including previously contributing to the World Bank's *Doing Business* report.

Before joining Davies, Sabina worked in-house for a global financial services provider and in private practice.

Representative Work

Woodland Capital
Acted for **Woodland Capital** in its joint acquisition with Forum of the 826-unit Parkwood Hills apartment portfolio in Ottawa from Minto in one of the largest multifamily trades in the Ottawa market in recent years.

Hypixel Inc.
Acted for **Hypixel**, a Canadian video game studio, in the global launch of Hytale, a sandbox role-playing game, advising on intellectual property, commercial agreements, digital distribution, online services, and regulatory compliance.

First Nations Venture Capital of Québec
Acted for **First Nations Venture Capital of Québec (FNVCQ)** in launching the C$45-million FNVCQ II Fund, an innovative impact fund designed to support the social and economic development of Québec First Nations communities.

Celsius Holdings, Inc.
Acted as Canadian counsel for **Celsius Holdings** in its US$585-million strategic partnership with PepsiCo, including the acquisition of Rockstar Energy® in the U.S. and Canada and the integration of Alani Nu® into PepsiCo's U.S. and Canada distribution network.

Knight Therapeutics Inc.
Acted for **Knight Therapeutics Inc.** in its C$120-million acquisition of substantially all of the assets of Paladin Pharma Inc. to expand its Canadian business.

Beanfield Technologies Inc.
Acted for **Beanfield Technologies Inc.** and its subsidiaries in connection with the securitization of certain fibre network asset and related customer contracts through

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the private placement of C$565-million of secured fibre network funding notes.

Wolseley Canada Inc.

Acted for **Wolseley Canada Inc.**, the leading wholesale distributor to plumbing, HVAC/R, waterworks and industrial markets in Canada, in its acquisition of National Fire Equipment Ltd. and National Fire Fabrication Ltd., a leader of fire and fabrication products and services across Canada.

Compass Communities

Acted for **Compass Communities** in the C$740-million acquisition of TSX-listed CAPREIT's 75 manufactured home community portfolio comprising 12,138 residential lots spanning from British Columbia to Nova Scotia.

InterRent Real Estate Investment Trust

Acted for **InterRent Real Estate Investment Trust** with its C$107 million purchase of a multiresidential property located in Montréal, Québec.

Oxford Properties Group and Canada Pension Plan Investment Board

Acted for **Oxford Properties Group** and **Canada Pension Plan Investment Board** in its C$325-million sale of Les Galeries de le Capitale, a super regional enclosed shopping centre located in Quebec City, to Primaris Real Estate Investment Trust.

Generac Power Systems, Inc.

Acted for **Generac Power Systems, Inc.** in its purchase of Powerplay Battery Energy Storage Systems, a division of SunGrid Solutions Inc.

AFC Toronto

Acted for **AFC Toronto**, Toronto's first professional women's soccer club, in its brand launch of the Northern Super League, a new Canadian women's pro soccer league that kicked off a 25-game season in April 2025 with franchises in Ottawa, Montreal, Vancouver, Toronto, Halifax and Calgary. By providing expertise and time pro bono, Davies laid a strong foundation for the club and took the lead in negotiating and documenting the deal to form the league. This work is one of several pro bono mandates that we have taken on relating to women in sports.

Wolseley Canada Inc.

Acted for **Wolseley Canada Inc.**, the leading wholesale distributor to plumbing, HVAC/R, waterworks and industrial markets in Canada, in its acquisition of Yorkwest Plumbing Supply Inc., a distributor of building and industrial products in the greater Toronto area.

Vance Street Capital LLC

Acted for **Vance Street Capital**, a Los Angeles private equity fund, in the sale of Terra Insights, a Vancouver-based geotechnical, structural and geospatial monitoring company, to Orica for cash consideration of C$505 million.

Mondi plc

Acted for **Mondi plc**, a global leader in the production of sustainable packaging and paper, in its acquisition of the Hinton Pulp mill from West Fraser Timber Co. Ltd. (West Fraser) and its long-term partnership with West Fraser to access local, high-quality fibre from well-established wood basket, as well as with Mondi plc's plans to invest €400 million in the expansion of Hinton.

Mastermind Toys

Acted for **Mastermind Toys**, the largest independent specialty toy and children's book

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retailer in Canada, in its proceedings under the *Companies' Creditors Arrangement Act* and sale of substantially all of its assets.

Grup Mediapro S.L.U.

Acted for **Grup Mediapro S.L.U.** in a litigation settlement with CSB, LP, culminating in a transaction pursuant to which Mediapro sold its Canadian business, consisting of the OneSoccer Channel, to CSB.

TPG

Acted as counsel to **TPG** in its acquisition (and related financings) from Oxford Property Group of a 75% interest in two Class-A industrial business parks in the Greater Toronto Area valued at C$1.3-billion.

HID Global Corporation

Acted for **HID Global**, a subsidiary of Swedish conglomerate Assa Abloy, in its acquisition of Vancouver-based Guard RFID Solutions, a manufacturer of real-time location systems used in healthcare environments.

EcoPro BM

Acting for Korea-based **EcoPro BM** in its C$1.2-billion joint venture with Ford and SK On to build a cathode manufacturing facility to produce electric vehicle (EVs) battery materials in Bécancour, Quebec.

IDEXX Laboratories, Inc.

Acted for **IDEXX Laboratories, Inc.**, a leader in the design, development and marketing of diagnostic test instruments to monitor animal health and analyze dairy products and water, in its acquisition of the assets of Pathogen Detection Systems, Inc.

Birch Hill Equity Partners

Acted for **Birch Hill Equity Partners** in its joint acquisition (and related financing) with Investissement Québec of Polycor Inc., the largest quarrier of natural stone in the world.

Recognitions

Best Lawyers Canada
Tax Law

External Engagements

Article
Canada's Budget Modernization Will Cause Headaches for Tax Pros, co-author
Oct 30, 2025
Bloomberg Tax
Read More

Article
Canada Nixing Digital Services Tax Poses Several Legal Questions, co-author
Aug 11, 2025
Bloomberg Tax (Bloomberg Industry Group, Inc.)
Read More

Speaking Engagement
Tax Executive Institute's 57th Annual Canadian Tax Conference, "Tips on

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Planning and Tax Controversy – Practical Approaches and Pitfalls to Avoid"; Ottawa, ON
May 5, 2025

Article
UN's Digital Services Tax Warning Won't Sway Canada to Change Law, co-author
Nov 21, 2024
Bloomberg Tax (Bloomberg Industry Group, Inc.)
Read More

Speaking Engagement
Co-chair, International Bar Association Annual Conference, "Global Trends – Digital Economy Roundtable"; Seoul, South Korea
Sep 25, 2019

Speaking Engagement
Author and presenter, Commodity Tax Symposium, "Places of Supply"; Ottawa, ON
Oct 15, 2018

Insights

Davies Earns Distinction at 2026 Life Sciences Awards
Sep 11, 2026

Davies Lawyers Recognized by *Best Lawyers*
Sep 3, 2026

Implications of Budget Modernization on Tax Pros
Nov 4, 2025

Robinhood to Expand into Canada with WonderFi Acquisition
May 14, 2025

Doing Business in Canada
Nov 14, 2023

New GST Rebate for Purpose-Built Rental Property
Sep 26, 2023

Highlights of Canada's Latest Legislative Tax Proposals
Aug 23, 2022

TPG Real Estate Acquires Cinespace Film Studios
Nov 22, 2021

Education

Osgoode Hall Law School, LLB, 2003
University of Toronto BA (Hons) (Economics and International Relations), 2000

Bar Admissions

Ontario, 2004

Community Involvement

International Association of Korean Lawyers, overseas president

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World Bank, *Doing Business*, Tax – Canada, former contributor

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International Association of Korean Lawyers (Overseas), president and director