



Adam Gotfried

Counsel
Toronto

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education and year of call

- Called to the Member in good standing of the Law Society of Upper Canada bar - 2014
- University of British Columbia, Faculty of Law , Bachelor of Laws - 2008
- Schulich School of Business, York University , Specialized in Business Administration - 2005

practice areas

business taxation
charities/not-for-profit/tax-exempts
white collar defence and government investigations
cross-border taxation
sales and commodity taxation
tax litigation and advocacy

industries

banking, finance and insurance
insurance
oil and gas
venture capital

profile

Adam maintains a litigation practice, with particular specialization in all areas of tax controversy management, including responding to information queries, audit defence, making objections to the Canada Revenue Agency, and litigation in the courts. Adam's extensive experience in tax controversy helps him see the "big picture" in tax disputes in order to help craft effective defence strategies for clients very early in the process.

Prior to joining McMillan LLP, Adam spent over five years as tax litigation counsel at the federal Department of Justice, and over two years as a senior associate at one of Canada's premier tax litigation boutiques. Adam has expertise in litigating tax disputes involving transfer pricing and other cross-border tax issues, anti-avoidance rules, GST/HST issues. Adam has also successfully represented clients seeking rectification or other equitable relief in the provincial Superior Courts.

Adam has represented clients in the Tax Court of Canada, the Federal Court and the Federal Court of Appeal, the Ontario Superior Court of Justice (Commercial List), the Court of Queen's Bench for Alberta, and the BC Supreme Court. Adam has also assisted on appeals before the Supreme Court of Canada.

Adam's expertise includes:

- Civil Litigation
- Corporate Restructuring and Transactions
- Equitable Relief
- Tax

representative matters

- Onenergy Inc. v. Canada 2018 FCA 54 – successfully represented client seeking input tax credits connected to litigation expenses incurred during wind-up
- Brent Kern Family Trust v. Canada, 2014 FCA 230 – appeal concerning the application of s. 75(2) and general anti-avoidance rule to dividends paid by a series of trusts
- Aon Inc. v. The Queen, 2017 TCC 166 – successfully represented client seeking to immediately deduct over \$4,000,000 spent to repair a parking garage.
- Paletta v. The Queen, 2017 TCC 233 – successfully sought an Order compelling the Crown to provide information gained in other audits used to assess our client.
- Graymar Equipment (2008) Inc. v Attorney General (Canada) 2014 ABQB 154 – successfully represented the Crown in resisting an order for equitable relief. This decision was heavily relied on by the Supreme Court of Canada when it restricted the availability of rectification in tax matters.

publications

Summer 2019

New guidance from FCA on "financial service" definition in the *Excise Tax Act*
Gotfried On Tax Disputes, Vol. 4

Summer 2019

Rectification in Canada post-*Fairmont*
Gotfried On Tax Disputes, Vol. 3

Summer 2019

Arbitrary Costs Awards in the Tax Court of Canada
Gotfried On Tax Disputes, Vol. 2

Spring 2019

Are Courts Curtailing the CRA's Audit Powers?
Gotfried On Tax Disputes, Vol. 1

March 2019

Budget 2019: International Tax Changes Announced
Tax Bulletin

November 2018

Tax Court takes aim at the Burden of Proof in Tax Appeals
Tax Law Bulletin