



Andrew Stirling

Toronto

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education and year of call

- Called to the Ontario bar - 2008
- University of Oxford, M.Jur. - 2009
- McGill University, BCL/LLB - 2007
- McGill University, BA - 2003

practice areas

tax
business taxation
cross-border taxation
tax litigation and advocacy
charities/not-for-profit/tax-exempts
aboriginal law
investment funds and asset
management
cryptocurrency and blockchain

industries

private equity - buyouts & venture
capital investment
banking, finance and insurance
mining
energy
manufacturing, distribution and retail

profile

Andrew Stirling is a lawyer in McMillan's Tax Group. He advises domestic and international clients on a wide variety of income tax matters, with a particular emphasis on domestic and international tax planning, ongoing tax compliance and dispute resolution. He also advises First Nations, charities and other not-for-profit entities.

Andrew helps clients to structure and implement domestic and international acquisitions, divestitures, reorganizations and business combinations in a tax-efficient, yet practical, manner. He has considerable experience advising clients on both inbound and outbound expansions. Andrew also assists asset managers to establish and administer investment funds.

Andrew provides clients with ongoing advice on tax compliance and reporting measures associated with carrying on business in Canada. He also makes submissions to the Canada Revenue Agency, the provincial tax authorities and the Tax Court of Canada when disputes arise. He has particular experience in filing voluntary disclosures on his clients' behalf.

Andrew has advised First Nations on the tax-efficient structuring of large infrastructure projects, as well as the settling of capital trusts to preserve and invest payments from government or industry. He also regularly assists clients with the establishment of charities and not-for-profit entities and advises on their ongoing tax compliance and reporting obligations.

Andrew has published articles in a number of publications, including as a regular contributor of case comments to the Canadian Tax Journal. While completing his Master of Laws at

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Oxford University, he was an Associate Editor of the *Oxford University Commonwealth Law Journal*.

directorships and professional associations

- Canadian Tax Foundation
- International Fiscal Association
- Ontario Bar Association
- Canadian Bar Association

publications

July 2020

Thinking About Real Estate in Canada? Practical Considerations for Structuring a Private REIT
Business Law and Capital Markets Bulletin

July 21, 2020

Government Proposes Fundamental Changes to the Canada Emergency Wage Subsidy
Tax Bulletin

May 13, 2020

9 Things You Should Do Right Now to Protect Your Franchise System During the COVID-19 Pandemic
Franchise and Distribution Bulletin

April 13, 2020

The Canada Emergency Wage Subsidy: Increased Assistance on the Horizon
Tax and Labour & Employment Bulletin

December 2019

Finance Puts the Brakes on Proposed Employee Stock Option Amendments
Tax Bulletin

July 2019

Implementing a Cap on Employee Stock Option Deductions
Tax Bulletin

June 2018

Partnership Bump Flattened by GAAR
Canada v. Oxford Properties Group Inc.
First published by the Canadian Tax Foundation in (2018) 66:2
Canadian Tax Journal

March 2018

Budget 2018: Federal Government Targets Transactions by Financial Institutions
Tax Bulletin

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March 2017

Budget 2017: Timing of Recognition of Gains and Losses on Derivatives
Tax Bulletin

November 2016

Interest Deduction on a Circular Cash Flow Arrangement Allowed
TDL Group Co. v. Canada (FCA)
First published by the Canadian Tax Foundation in (2016) 64:3 Canadian Tax Journal.

March 2016

Budget 2016: Reversal of Previously Announced Tax Exemption for Charitable Donations
Tax Bulletin

March 2016

Budget 2016: New Rules Governing the Taxation of "Switch Fund" Shares
Tax Bulletin

February 2016

Number of Voluntary Disclosures Continues to Increase
Tax Bulletin

2015

Interest Deducibility: Navigating the Purpose Test
Canadian Tax Journal, Issue 63(3)

2015

Windfalls in the Tax Court
First published by the Canadian Tax Foundation in the Current Cases feature (2015) 63:1 Canadian Tax Journal 227-39

April 2015

Budget 2015: Incentivizing Charitable Giving and Easing Investment Restrictions on Charities and RCAAAs
Tax Bulletin

presentations

April 8, 2020

The Impact of COVID-19 on your Workforce in Canada
McMillan Webinar

January 2016

Understanding the Basic Building Blocks of the Canadian Foreign Affiliate Rules
25th Foreign Affiliates Course, Federated Press, Toronto, Ontario