

## Representative Legal Matters

Amit Ummat

Prior to joining the Firm, Amit handled the following matters:

- Lead counsel at trial regarding the deductibility of interest payable on money borrowed to acquire shares under a deferred purchase plan fund.
- Lead counsel at Federal Court of Appeal regarding the liability of non-resident corporations to pay late-filing penalties where no tax owing.
- Tried the bona fides of allowable business investment losses under the Income Tax Act.
- Part of litigation team on the largest transfer pricing appeal in Canadian history.
- Lead counsel at Federal Court of Appeal regarding the deductibility of expenses relating to non-resident business enterprises.
- Co-counsel on second case in Canadian history to address beneficial ownership in Dutch treaty context.
- Tried and argued the determination of a specified investment business for purposes of small business deduction
- Lead counsel at trial regarding capital versus income determination on purchase and sale of stock portfolio.
- Member of litigation team to argue first case in Tax Court of Canada history to rule on permissibility of 'participant experts.'
- Lead counsel at all three level of court on issues regarding statutory interpretation of leading Excise Tax Act rebate provisions.
- Successfully negotiated settlements in hundreds of related appeals dealing with fraudulent charitable donation schemes.
- Lead counsel on seminal decision regarding the appeal of nil assessments and the deductibility of business expenses.
- Lead counsel at the Federal Court of Canada on several judicial reviews of ministerial decisions regarding interest and penalty relief.
- With the assistance of several foreign experts, negotiated the valuation-based settlement of a broadcasting rights license owned by one of the largest media corporations in the world.

- Argued director's liability assessment appeal at Tax Court and Federal Court of Appeal where resignation of subject director at issue.
- Lead counsel on appeal involving gross negligence penalties on forged documentation.
- Acted as lead counsel on a series of appeals involving the Income Tax Act reinsurance provisions.
- Tried and argued the constitutionality of the Canada Revenue Agency's search and seizure audit powers.
- Lead and mentored a litigation team handling a series of appeals relating to tax implications of contrived employment contract provisions.
- Settled hundreds of corporate and individual taxpayer appeals relating to section 160 assessments, shareholder benefits, penalties, loss determinations, arbitrary assessments, deductibility of legal fees and treaty benefits.
- Routinely drafted opinions and advised on the applicability of key income tax provisions.
- Negotiated the settlement of several related appeals concerning the receipt of employment income achieved via 85.1 share for share exchange .
- Negotiated the settlement of a high net worth individual on the basis of residency under the Austrian treaty