



Tax Disputes

Osler experts proactively and strategically guide clients through tax controversies.

Related Expertise

- [Tax Litigation](#)
- [Transfer Pricing](#)

Taxpayers navigating tax audits, assessments and disputes with the Canada Revenue Agency (CRA) face a complex, challenging and often times lengthy administrative process. Recent expansions of the CRA's audit powers and enforcement activities have created an environment of heightened scrutiny for taxpayers looking to resolve audits and disputes efficiently.

The Osler Tax Disputes team is widely recognized as the leading practice in Canada, drawing from our tax planning, advisory and litigation practices, when needed, to strategically guide clients through a tax dispute. Our team has extensive experience proactively managing and successfully resolving audits and administrative appeals with the CRA. Clients are advised of their rights (and obligations) when dealing with the CRA and are assisted with substantive submissions to the CRA. Our in-depth knowledge of the tax law, the CRA's decision-making processes, and years of experience successfully managing tax disputes, including by way of proceeding to litigation when necessary, typically enables clients to successfully resolve tax disputes without the need for a trial.

The Osler Tax Disputes team has extensive experience with resolving all aspects of transfer pricing disputes, including the management of transfer pricing audits, representations to the Transfer Pricing Review Committee, filing and pursuing requests for assistance with the Canadian competent authority, including under the Mutual Agreement Procedures applicable to Canada's tax treaties, and the resolution of "secondary adjustments", including withholding tax. Our lawyers work extensively with economists and other experts, as well as with leading advisors in other jurisdictions, in the process of resolving transfer pricing disputes with the CRA, through the competent authority process or through the courts, when required.

Representative Work

Osler Tax Disputes resolves a significant majority of matters on which our team is retained prior to the matter becoming public, such that many successes remain confidential.

Our team regularly works for many of Canada's largest corporations in the oil and gas, mining, real estate, financial services, manufacturing and telecommunications sectors and other industries, often coordinating and managing multi-year audits and disputes. As well, our lawyers regularly act for multinational enterprises with substantial operations in Canada, coordinating efforts with advisors in other jurisdictions. Osler Tax Disputes has effectively resolved (litigating where necessary) highly complex disputes, including disputes involving the application of the General Anti-Avoidance Rule (GAAR), international tax issues (transfer pricing and FAPI), resource issues, income versus capital treatment, GST/HST, and other

matters.

Our team has extensive experience representing numerous clients and obtaining successful outcomes in the following contexts:

- resolution of procedural disputes regarding the conduct of a CRA audit, including requests for interviews and requests for access to privileged information
- resolution of significant issues arising from CRA audits, including the resolution of audits without adjustments following legal submissions in response to proposal letters
- resolution of matters under objection before CRA Appeals, including by reassessments being vacated entirely
- resolution of matters prior to or after the discovery process in litigation, including appeals to the Tax Court where the Crown consents to judgment in favor of the taxpayer
- representations in connection with referrals to the GAAR Committee and to the Transfer Pricing Review Committee
- disputes involving the rights of taxpayers to obtain information from the Department of Finance or CRA (including through the Access to Information process)
- successful representation of clients seeking legislative relief from the Department of Finance

Key Contacts



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Awards and Recognition

- **Chambers Canada – Band 1:** Osler is renowned for its exceptional tax group, with strength and depth in both tax planning and dispute resolution. Much admired for the breadth of its subject matter and geographical coverage, the firm is particularly well regarded for its litigation expertise. It is also noted for its robust sales tax practice and its work on international taxation and transfer pricing issues. The department's impressive client list includes significant players from a variety of sectors, including manufacturing, energy, real estate, technology and financial services.
 - "The depth of the team is unbelievable."
 - "Top operator in the market."
 - "I enjoy working with them – they bring a level of technical expertise that is extremely

deep. We get tremendous insight.”

- “Osler is technically strong. They are also commercial and will take a view supported by reasoned and principled judgment in areas with no clear answer. I am very happy with their advice.”
- **Chambers Global**
 - “They are a premier tax group.”
 - “They bring credibility and objectivity in their advocacy.”
- **The Canadian Legal Lexpert Directory:** Recognized in Litigation – Corporate Tax (Calgary, Alberta; Toronto, Ontario; Montreal, Quebec)
- **The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada:** Osler lawyers recognized as leaders in Tax Litigation
- **Benchmark Litigation Canada:** Received the 2021 ‘Impact Case Award’ for our work on *Cameco Corporation v. Her Majesty the Queen*
- **The Legal 500:** Tax (Tier 1)
- **International Tax Review**
 - **International Tax Review: World Tax Guide:** Osler earns Tier 1 ranking in Tax, Tax Controversy and Transactional Tax
 - **International Tax Review: Americas Tax Awards:** Osler wins Canada Tax Firm of the Year (2021), Canada Tax Firm of the Year and Americas Tax Innovator of the Year Awards (2020), Canada Tax Court Firm of the Year Award (2019)
 - **International Tax Review: Americas Tax Awards:** Alan Kenigsberg wins North America Indirect Tax Practice Leader of the Year Award (2020), Al Meghji wins Americas Tax Dispute Practice Leader of the Year Award (2019)
 - **International Tax Review, World Transfer Pricing Guide:** Osler’s Tax group is ranked Tier 1 and lawyers recognized as leaders in Transfer Pricing
 - **International Tax Review, Tax Controversy Leaders Guide:** Osler lawyers recognized as leaders in Tax Controversy
- **Who’s Who Legal:** Osler lawyers recognized in Tax
- **Best Lawyers Canada:** Recognized as “Law Firm of the Year” in the area of Tax Law (Canada), 2022