



## Salvatore Mirandola

### Partner

Toronto

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### Bar Admission

Ontario 1995

### Law School

University of Toronto

### Practices

Tax Disputes  
Sales & Commodity Taxes  
Tax Planning

**Thoughtful and balanced in his approach, Sal seeks opportunities for common ground in tax dispute negotiations in order to achieve the best results possible for clients, inside and outside the courtroom.**

Salvatore (Sal) Mirandola is a member of McCarthy Tétrault's Tax Disputes Group and National Tax Group in Toronto. His practice is devoted to tax dispute resolution, including tax litigation before Canada's federal and provincial tax courts. He has extensive experience representing taxpayers in all stages of the tax controversy process – from audit and administrative appeal to tax court and appellate court litigation.

Seeking novel and creative solutions to clients' tax disputes, Sal ardently advocates for clients to advance their position. He recognizes that success in a particular tax dispute can often be achieved in various ways, and that favourable results often hinge on taking alternative approaches in dealing with tax authorities or their counsel. Sal invests himself in clients' challenges and takes up their cause with relentless focus.

Sal has acted for corporate, individual and other Canadian and non-resident taxpayers from numerous industries, including financial services, energy, retail, manufacturing, education and transportation, both in the private and public sectors. He advises clients on all aspects of their business and non-business activities that involve (or may come to involve) tax disputes, including the following:

- Helping taxpayers manage tax audits, including managing interactions with auditors from the Canada Revenue Agency;
- Negotiating and, when necessary, challenging demands for production of documents to tax authorities;
- Safeguarding privilege for documents and other information;
- Representing taxpayers in administrative and judicial appeals;
- Negotiating settlements with tax authorities and counsel representing tax authorities;
- Implementing voluntary disclosures;
- Making taxpayer relief submissions;
- Seeking non-traditional or equitable remedies, such as rectification or rescission, or remission orders; and
- Dealing with competent authority officials to negotiate for tax relief in

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international tax disputes.

Sal has acted in numerous cases before Canada's tax courts, including the following notable cases:

- [\*George Weston Limited v. Her Majesty the Queen, 2015 TCC 42\*](#) — characterization (capital versus income) of swap termination proceeds
- [\*Boardwalk Equities Inc. v. Her Majesty the Queen, 2013 FCA 140 / Calgary Board of Education v. Her Majesty the Queen, 2013 FCA 141\*](#) — application of GST in the context of government natural gas and electricity rebate
- [\*Fidelity Global Opportunities Fund v. Her Majesty the Queen, 2010 TCC 108\*](#) — prerequisites for valid notice of objection
- [\*Winclare Management Services Ltd. v. Canada \(Attorney General\), \[2009\] 5 CTC 278\*](#) — rectification application
- [\*Toronto District School Board v. Her Majesty the Queen, 2009 FCA 324\*](#) — application of GST while school board under "supervision" by the Province.
- [\*American Income Life Insurance Company v. Her Majesty the Queen, 2008 TCC 306\*](#) — determination of whether large U.S.-based insurance company had permanent establishment in Canada

A natural orator, Sal regularly presents at tax and non-tax conferences on tax disputes-related matters, including at conferences organized by the Canadian Tax Foundation, the Advocates Society, the Tax Executives Institute, CPA Canada, and the Ontario Bar Association. Sal has also spoken on document production powers (and limits on those powers) at a town-hall style conference for Canada Revenue Agency auditors and appeals officers. Providing clear and jargon-free explanations of complicated legal concepts is a hallmark of his presentation style that connects Sal to his audience.

Sal regularly writes about tax disputes-related topics. Sal's published works include the following:

- "Document Production in Tax Disputes: Some Recent Developments", *Tax Litigation* (Thomson Reuters Canada) Volume XX, No. 4 (2017) (co-authored with Joelle Kabouchi)
- "The Supreme Court of Canada Narrows the Availability of Rectification in Tax Cases", *Tax Notes International*, 9 January 2017
- "The practical protection of taxpayers' fundamental rights: Canada", *Cahiers de droit fiscal international*, 2015 Basel Congress, International

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Fiscal Association (co-authored with Sergio Privato)

- “Third-Party Penalties Not Subject to Constitutional Protection, Supreme Court of Canada Holds”, *Worldwide Tax Daily/Tax Notes International*, 3 August 2015
- “Taxpayers not ‘Over a Barrel’ after all”, *International Law Office*, June 2013 (co-authored with Patrick Lindsay)
- “Leaked Documents Suggest Some Taxpayers Should Consider Voluntary Disclosures”, *International Law Office*, April 2013
- “Resolving Tax Disputes in Canada”, *Tax Notes International*, 11 June 2012 (co-authored with Patrick Lindsay)

Sal obtained a Bachelor of Commerce Degree from the University of Toronto in 1990. He received his Bachelor of Laws from the University of Toronto in 1993.

## Recent Insights

- **2019 Canadian Federal Budget Commentary – Tax Initiatives**  
March 20, 2019
- **2019 Canadian Federal Budget Commentary – Tax Initiatives**  
March 20, 2019

## Events

- **Recent Updates in Tax Law**  
October 02, 2019