



Randy Schwartz

Partner

Toronto

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t. 416-601-8288

Bar Admission

Ontario 1991

Law School

University of Toronto

Practices

Tax
Tax Planning
Tax Disputes
Mergers & Acquisitions
Sales & Commodity Taxes

Industries

Energy & Resources
Technology & Communications
Technology
Automotive

A leading indirect tax expert with immense industry knowledge and a business-focused approach

Randy Schwartz is a partner in McCarthy Tétrault's National Tax Group and is based in the Firm's Toronto office. Over the past several decades, Randy has built a reputation as a leading indirect tax advisor who seamlessly solves clients' most complex challenges.

Widely recognized for his strong technical expertise and industry knowledge, Randy advises clients on goods and services/harmonized sales tax, provincial sales taxes, value-added taxes, sales and use taxes, as well as excise taxes and duties. As the legislative framework governing the indirect tax landscape in Canada continues to evolve, Randy leverages his deeply engrained knowledge of this space to help clients identify and capitalize on business opportunities and avoid costly pitfalls. Randy is also at the forefront of the evolving changes to indirect taxes to address the digital economy, drawing on his experience to help clients strategize and stay ahead of the regulatory changes that impact their business. Clients rely on Randy as a trusted business advisor and they appreciate his thorough understanding of the industries in which they operate. He has extensive experience in cross-border transactions in the energy, automotive, manufacturing, telecommunication and information technology industries. Randy is also recognized as a problem solver and advocate that clients can depend on to navigate disputes with the Canada Revenue Agency and provincial tax authorities.

Highly sought after for his ability to develop innovative, tax-efficient structures, he is consistently recognized by various industry publications, including the International Tax Review *Indirect Tax Leaders* guide and is a recommended lawyer in the *Canadian Legal Expert® Directory*. Randy is also a member of the GST Leaders' Forum.

Randy is fully immersed in the indirect tax landscape, frequently writing and presenting on indirect tax matters for various organizations, including the Chartered Professional Accountants of Canada, Tax Executives Institute, and Council on State Taxation. Randy is a Past Chair of the National Commodity Tax, Customs and Trade Section of the Canadian Bar Association, and he has previously participated on the boards of a number of industry and practitioner organizations in the indirect tax area.

Randy obtained his LL.B. at the University of Toronto in 1989 and he is called to the Bar in Ontario (1991). He earned a BBA with High Distinction from the University of Michigan – Stephen M. Ross School of Business in 1986.

Awards & Rankings

International Tax Review Indirect Tax Leaders Guide

Recommended lawyer

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The Canadian Legal Lexpert® Directory

Leading lawyer: Commodity Tax/Customs

Recent Experience

- **L'Oreal Canada subsidiary SalonCentric Canada acquires all assets of Alternative Beauty Services LTD in Canada**
January 10, 2023
- **Enercare acquires all issued and outstanding units of HydroSolution**
September 12, 2022
- **Artemis Gold executes final contract for process plant with Sedgman for C\$318M**
September 08, 2022
- **SATO Technologies Corp. signs a loan agreement with Sygnum Bank AG for C\$4M to finance bitcoin mining equipment**
July 15, 2022

Recent Insights

- **It Doesn't Have to be Issued by the Vendor: Tax Court Confirms Satisfactory Input Tax Credit Documentation**
October 19, 2022
- **Federal Court of Appeal Confirms Permissible Valuation Approaches**
October 03, 2022
- **Luxury & Fashion 2022 guide (Canada) – Lexology**
April 12, 2022
- **Federal Budget Proposes to Eliminate the Flow-through Share Regime for Oil, Gas, and Coal Activities and Introduce an Investment Tax Credit for Carbon Capture**
April 08, 2022

Events

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
February 01, 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
January 24, 2023
- **McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses**
November 14, 2022
- **McCarthy Tétrault Indirect Tax National Tour – Emerging Issues for Real Estate and Financial Services Businesses**
November 16, 2022

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