



Almut MacDonald

Associate

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Bar Admission

Ontario 2021

Practices

Tax

Almut is an associate in McCarthy Tétrault's National Tax Group, based in the firm's Toronto office.

Prior to joining McCarthy Tétrault, Almut clerked at the Federal Court of Appeal of Canada. She summered and articulated at an international law firm in Ottawa, where she acquired experience in litigation matters.

Almut obtained her J.D. at the University of Ottawa and completed the option in international law. During law school, Almut honed her advocacy skills in Canadian and international moots and a negotiation competition. Her team was a finalist at the 2019 Oxford International Intellectual Property Moot. At the 2020 Harold G. Fox Moot, her team advanced to the semi-finals. Almut was a member of the legal writing academy and mentored law students in legal writing techniques.

Before going to law school, she obtained a degree in Psychology and a Master in European Business and Management at ESCP Business School Paris, with a semester spent in New Delhi.

Almut has a number of legal publications including:

- Almut MacDonald, "Absorptive Mergers in Canada – How They Work and When Planners Should Consider Them", XXVI(3), *International Tax Planning* (Federated Press) 1-9 (2022).
- Randy Schwartz, Jesse Waslowski and Almut MacDonald, "Contact Lens King : When to Rely on Proof Without Paper", *Sales Tax, Customs & Trade*, Federated Press, Volume XX No. 1, 2023

Almut was called to the Ontario Bar in 2021. She is a member of the Canadian Tax Foundation, Canadian Bar Association and the Law Society of Ontario.

Recent Insights

- **Fall Economic Statement 2023**

November 22, 2023

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- **Blurring the Lines Between Inspection and Requirement Powers:
Recent Legislative Amendments to Section 231.1**

June 12, 2023

- **Taxpayers Must Produce Information That Should Have Been Included
in Books and Records**

March 30, 2023

- **2023 Canadian Federal Budget Commentary – Tax Measures**

March 29, 2023

