



# Almut MacDonald

## Associate

Toronto

[amacdonald@mccarthy.ca](mailto:amacdonald@mccarthy.ca)

t. 416-601-7986

## Bar Admission

Ontario 2021

## Practices

Tax

Almut is an associate in McCarthy Tétrault's National Tax Group, based in the firm's Toronto office. Her practice is focused on tax litigation.

Almut has experience handling a variety of matters on behalf of the firm's clients including matters involving the general anti-avoidance rule, transfer pricing, restructurings, and indirect tax. She represents clients before the Tax Court of Canada, the Federal Court of Appeal and has assisted with matters before the Supreme Court of Canada. Almut is regularly involved in helping clients deal with complex audits and assists in making representations to the tax authorities on behalf of the firm's clients.

Her recent publications and presentations include:

- 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

Prior to joining McCarthy Tétrault, Almut clerked at the Federal Court of Appeal of Canada. She obtained her J.D. at the University of Ottawa, and has a degree in Psychology and a Master in European Business and Management from the École Supérieure de Commerce de Paris (ESCP), with a semester spent in New Delhi.

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. She is currently completing Year 2 of the CPA In-Depth Income Tax Program.

## Recent Experience

- **McCarthy Tétrault's Tax Litigation Team Secures Win for President's Choice Bank at the Federal Court of Appeal**

August 21, 2024

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## Recent Insights

- **More Discretion, More Time to Reassess, Less Judicial Oversight: Budget 2024 Proposals to Give the CRA Enhanced Audit Powers Also to Apply for GST/HST Purposes**  
July 2, 2024
- **The CRA's Proposed New Audit Powers: More Discretion, More Time to Reassess, Less Judicial Oversight**  
June 28, 2024
- **Fall Economic Statement 2023**  
November 22, 2023
- **Blurring the Lines Between Inspection and Requirement Powers: Recent Legislative Amendments to Section 231.1**  
June 12, 2023

## Events

- **Appellate Quarterly - October 2024**  
October 8, 2024