



Al-Nawaz Nanji

Partner

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Bar Admission

Ontario 2003

Law School

University of Ottawa

Practices

Tax Planning

Tax Disputes

Banking & Financial Services

Industries

Power

Global Metals & Mining

Retail

As a seasoned tax advisor and litigator, Al-Nawaz's insights into both strategy and dispute resolution give businesses a strategic edge when planning or challenging assessments.

Al-Nawaz is a partner in McCarthy Tétrault's National Tax Group based in Toronto. A CPA-trained professional with decades of experience advising large businesses and organizations on tax compliance, Al-Nawaz guides clients through the complex network of provincial and federal tax laws and regulations, helping them strategically negotiate their obligations and secure the most favourable outcomes when challenging assessments.

Al-Nawaz is well known for his expertise in matters before the Tax Court, Federal Court, and appeals courts, providing clients with strategic and creative insights to effectively navigate tax disputes, particularly those involving novel interpretations and applications of the law. Clients appreciate Al-Nawaz's skill at getting to the heart of complex issues and his in-depth understanding of this nuanced, ever-evolving area of the law. His advice covers both income tax and GST/HST tax disputes, as well as administrative and procedural matters, including requirement letters, privilege considerations, and voluntary disclosure. Combined with industry expertise advising clients in the mining, retail, power, and banking and financial services sectors, Al-Nawaz works in some of Canada's most dynamic sectors.

Recent Transactions

Al-Nawaz's representative work includes:

- Canadian Imperial Bank of Commerce in its appeals to the Federal Court of Appeal on the GST treatment of Aeroplan Miles and the purchase of Visa services
- CIBC World Markets Inc. in its appeal to the Federal Court of Appeal on input tax credits on expenses incurred for exported services

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- Compass Minerals in its appeal to the Federal Court of Appeal on transfer pricing penalties and in its appeal to the Tax Court of Canada on a transfer pricing competent authority agreement
- Bell Canada in its appeal to the Tax Court on recaptured input tax credits
- Royal Bank of Canada in its appeal to the Tax Court on the GST treatment of services relating to creditor insurance
- Highlands Fuel Delivery in its appeal to the Federal Court on the refund of Federal Excise Tax
- Metrogate in its appeal to the Tax Court of Canada on the Ontario transitional new housing rebate
- Brompton in its appeal to the Ontario Court of Appeal on the interpretation of a tax representation and in its appeal to the Tax Court under the General Anti-Avoidance Rule
- Sirius XM in its appeal to the Tax Court on the deductibility of expenses
- Brookfield Asset Management in its appeal to the Tax Court on the income tax treatment of interest rate swaps
- Hudson's Bay Company in its appeal to the Tax Court on scientific, research and experimental development expenses

Al-Nawaz obtained his law degree and MBA from the University of Ottawa. He has received certification from the CPA in: Indepth I, II and III; Corporate Reorganizations; Transfer Pricing Indepth I and II; and GST/HST. He was admitted to the Ontario Bar in 2003.

Awards & Rankings

International Tax Review

Highly Regarded: Tax Controversy

Best Lawyers in Canada

Leading Lawyer: Tax Law

Recent Insights

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- **2024 Canadian Federal Budget Commentary – Tax Initiatives**

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