



Colleen Ma

Partner | Calgary

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Biography

Colleen Ma is a member of the tax group. Her practice focuses on both sales tax and income tax advisory and planning matters. She also acts on tax dispute matters against taxation authorities and advises clients on various corporate issues.

Colleen's sales tax practice includes advising Canadian and international clients on their Canadian sales tax obligations. This includes working with clients across diverse industries (e.g., the real estate, retail, and transportation industries, charities and non-profit organizations, and clients engaged in e-commerce) on their obligation to charge federal or provincial sales tax, the ability to recover sales tax paid in the course of their activities, and compliance matters.

Colleen's income tax practice focuses on advising private corporations on corporate structuring and reorganization matters, corporate succession planning, and minimizing taxation on death. These engagements often include both tax planning and drafting corporate implementation and related documents. She also advises on a wide variety of corporate and individual income tax matters, such as the taxation of stock options, tax aspects of mergers and other transactions, and the taxation of corporate distributions, including tax on split income.

In addition, Colleen has advised clients on their income tax and sales tax dispute matters with various taxing authorities at the audit, appeals, and Tax Court levels.

Colleen is a frequent writer and speaker. She received the Canadian Tax Foundation Best Newsletter Article by a Young Practitioner award in 2015. Colleen is the chair of the Canadian Tax Foundation Calgary Young Practitioners Group Steering Committee and former chair of the Canadian Bar Association Executive Committee for the Taxation (South) Section. She also volunteers with the Federation of Asian Canadian Lawyers – Western. She completed the CPA In-depth Tax Course, the CPA HST/GST Course, and CBA Tax Law for Lawyers Program.

Prior to joining Miller Thomson, Colleen obtained a Juris Doctor degree from the University of Calgary and a Bachelor of Human Kinetics degree from the University of British Columbia.

RELATED SERVICES

Corporate
Corporate Tax
Global Trade and Customs
Private Client Services
Sales, Commodity and Indirect Tax

RELATED INDUSTRIES

Cannabis
Social Impact
Transportation & Logistics

RELATED FOCUS AREAS

Private Enterprise

Professional achievements & leadership

- *The Canadian Legal Lexpert Directory, Corporate Tax*, 2024
- In-Depth Tax Course, Chartered Professional Accountants of Canada, 2018
- In-Depth HST/GST Course, Chartered Professional Accountants of Canada, 2016
- Canadian Tax Foundation Best Newsletter Article by a Young Practitioner, 2015
- Canadian Bar Association Tax Law for Lawyers Program, 2015

Thought leadership

- Author, "Do you need to charge GST/HST on contractor chargebacks? It depends," *Today's Trucking*, December 2022
- Author, "Why online marketplaces and e-commerce businesses should review their Canadian sales tax obligations", *Internet and E-Commerce Law in Canada*, August 2022
- Presenter, "Select Tax Topics for Tech Businesses," Canadian Bar Association – Technology & Intellectual Property / Taxation Sections, April 2021
- Co-presenter, "Applicability of GST/HST and the definition of "Continuous Journey", *Motor Coach Canada*, February 2021
- Co-author, "Audit First, Pay GST/HST Tax Refunds (Much) Later," *Canadian Tax Focus*, November 2020
- Co-author, "Canadian Tax Planning and COVID-19: Opportunities Amidst Uncertainty," *Tax Notes International*, May 2020
- Co-author, "Sales Tax Matters in a Covid-19 World", *Taxes & Wealth Management*, May 2020
- Co-presenter, "Reviewing Tax Representation, Warranty, and Indemnity Clauses," *Canadian Tax Foundation Young Practitioner Group*, November 8, 2019
- Presenter, "Section 85 Rollover," *Legal Education Society of Alberta*, October 2019
- Presenter, "2019 Federal Budget Update," *Canadian Bar Association Taxation Non-Specialist Section*, April 4, 2019
- Co-presenter, "Dividends, Other Distributions, and Share Redemptions," *Legal Education Society of Alberta*, March, 2019
- Presenter, "GST Holding Corporation Rules and Other Recent Developments," *Tax Executives Institute*, January 9, 2019
- Author, "Investment Limited Partnerships – CRA Guidance," *Taxes & Wealth Management Newsletter*, October 2018
- Presenter, "Income Taxes," *Leave a Legacy - Will Power*, October 21, 2017
- Presenter, "Tax Considerations in Developing, Holding and Transferring IP," *Canadian Bar Association - Technology & Intellectual Property Section*, October 19, 2017
- Presenter, "Tax Tips – Real Estate Lawyers," *Canadian Bar Association Real Property Law - Commercial and Residential Section*, April 21, 2017
- Presenter, "Family Farms," *Alberta Agriculture and Forestry*, February 7, 2017
- Author, "Apportioning the Tax Burden on Death Among Beneficiaries," *Canadian Tax Focus*, May 2016
- Co-author, "Draft Legislation on Spouse and Other Trusts," *Canadian Tax Highlights*, February 2016
- Author, "Estate Plans Involving Trusts Require Review," *Canadian Tax Focus*, February 2015
- Author, "Spouse Trust: Problems and Solutions," *Canadian Tax*

Focus, August 2014

- Author, "Limitation Periods and the Subjective Element," ABLawg.ca, February 2013

Community involvement

- Somerset Residents Association, Board Member, 2016-2018
- 2010 Olympic Winter Games, Volunteer
- 2009 World Police and Fire Games, Volunteer

Professional memberships

- Member, Law Society of Ontario
- Member, Calgary Bar Association
- Canadian Bar Association, Executive Committee for the Taxation (Alberta - South) Section, 2017 - 2021
- Member, Canadian Tax Foundation, YP Calgary Steering Committee, 2019 - Current
- Member, Federation of Asian Canadian Lawyers, 2015 - Present
- Member, Law Society of Alberta
- Member, Association of Women Lawyers

Bar admissions & education

- Ontario, 2020
- Alberta, 2014
- J.D., University of Calgary, 2013
- B.H.K., University of British Columbia, 2005