



Molly Luu

Partner | Toronto

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Biography

Molly Luu is an advocate whose practice focuses on tax litigation. Before joining Miller Thomson LLP, Molly completed her articles at a national law firm in Toronto. After which, she spent a year as a judicial law clerk for the Superior Court of Justice. She then joined a business law boutique where she practised civil and tax litigation as an associate and later as a partner.

Molly is a problem solver. Drawing from her experience as investigative tax counsel who was routinely retained to review unintended tax consequences, she quickly identifies what lies at the heart of a problem. This enables her to act swiftly and efficiently to address the issue. She is mindful of the fact that less-obvious creative solutions are often the best ones.

Professional achievements & leadership

- Queen's University Scholarship of Merit (90%+ average)
- Scotia Bank Leadership Scholarship Winner
- Queen's University Negotiations Course Award
- Council Member of the Ontario College of Social Workers and Social Service Workers, appointed by Order in Council 443/2023

Thought leadership

Presentations

- University of Toronto, Faculty of Law, Upper Year Moot 2023-2024, Moot Court Judge, February 14, 2024
- Moderator, Canadian Tax Foundation's Ontario Tax Conference, October 23 – 24, 2024
- GTA Accountants & Finance Network: A Primer on Crypto Assets: Maximizing the Use of Tax Losses Related to Crypto Market & Auditing, December 5, 2022
- GTA Accountants & Finance Network: GAAR and Risky Tax Planning, February 23, 2023
- Presenter and Panellist: CBA Charity Law Symposium, May 12, 2023
- Presenter, The Canadian Tax Foundation's 73rd Annual Tax Conference, November 23 – 25, 2021
- Presenter, Law Society of Ontario - Taxation Issues for General

RELATED SERVICES

Insurance Defence
Tax Disputes Resolution

Practitioners 2021, September 20, 2021

- Presenter, OBA, How to Manage Clients Insisting on Proceeding with Risky Tax Planning, December 16, 2021
- Presenter, Law Society of Ontario - Taxation Issues for Real Estate Lawyers 2020, November 17, 2020
- Co-Chair, Canadian Vietnamese Network - Mayor Bonnie Crombie Scholarship, 2019
- Presenter, 2018 Toronto Entrepreneurs Conference, May 9, 2018
- Panelist, Law Society of Ontario's 8th Annual Business Law Summit, May 2, 2018
- Panelist, Toronto Lawyers Association Nutshell Program: The Present and Future of Legal Services, October 18, 2017
- Final-round judge at the Ontario Bar Association and Ontario Justice Education Network Law Day Peel Mock Trial

Publications

- "Getting out of the Heartbreak Hotel of Corporate and Family Law Divorces", *Taxes & Wealth Management*, March 2024 – Issue 17-1
- "Takesies Backsies" Estoppel in Tax Disputes", *Taxes and Wealth Management*, December, 2021
- "Budget 2021 – Tax enforcement, audits, and oral interviews", *Canadian Accountant*, June 25, 2021
- "How Long Can the CRA Hold a Net Tax Refund before Assessing?", *Taxes & Wealth Management*, November 2020 – Issue 13-3
- "Audit First, Pay GST/HST Tax Refunds (Much) Later", *Canadian Tax Focus*, Volume 10, Number 4, November, 2020
- "Appeals of Charity Revocations: What Is The Proper Standard?", *Canadian Tax Focus (CTF Publication)*, Volume 10, Number 4, November, 2020
- "Revoking a charity's registration: The standard of review", *Canadian Tax Focus (CTF Publication)*, Volume 10, Number 3, August 2020, 10-11
- "To Delay or Not? Extensions by the CRA and the Tax Court of Canada", *Taxes & Wealth Management*, May 2020 – Issue 13-2
- "Debating Rebates of NRST", *Taxes & Wealth Management*, March 2020 – Issue 13-1
- "When your client sees red", *Canadian Lawyer Magazine*, August 8, 2017

Community involvement

- Canadian Tax Foundation, Planning Committee Member, Ontario Tax Conference
- Vietnamese Canadian Professional Association

Professional memberships

- Ontario Bar Association
- Canadian Bar Association
- Canadian Tax Foundation

Languages spoken

- English
- Vietnamese
- French

Bar admissions & education

- Ontario, 2011
- CPA Canada In-depth Tax Course
- J.D., University of Western Ontario, 2010
- B.Com (First Class Honours) – Queen's University, 2007

