



Raymond G. Adlington

Partner | London

519.931.3545

radlington@millerthomson.com

Biography

Ray Adlington is an experienced lawyer who is well versed in all areas of tax law. He has a robust practice with particular focus on corporate tax, commodity tax, and tax dispute resolution with the Canada Revenue Agency on behalf of taxpayers. Ray is a past four-year member of the joint Canadian Bar Association – CPA Canada Joint Committee on Taxation tasked with advising the Department of Finance (Canada) on tax policy and legislative drafting matters.

He acts as counsel to private and public companies on a broad range of tax issues, from effective growth strategies to utilizing different forms (including hybrids) of business organizations to tax-driven reorganizations. Ray also advises on commercial transactions, including tax disclosure in prospectuses and circulars, delivering Canadian tax opinions to facilitate capital market transactions and structuring merger and acquisition transactions. Experienced in working with global businesses, Ray has advised upon enterprise structuring, capital investment planning, treaty-based planning, local partnership planning, registration and other tax compliance requirements, and Canadian tax dispute resolution for multinational businesses with a presence in Canada. This includes inbound and outbound investments in new businesses or for acquisitions, functional currency considerations, transfer pricing for goods, services, and financial transactions, aligning foreign tax credits, obtaining advance rulings from the Canada Revenue Agency or referring matters for resolution by competent authority under one of Canada's tax treaties.

Ray works frequently on a fixed fee basis. Having worked from Halifax for over 20 years prior to relocating to Ontario, Ray has acted for the most successful entrepreneurs and family-controlled businesses based in Atlantic Canada. He is the former Managing Partner and CEO of a large regional law firm from 2013-2016. In 2017, Ray was elected as the Vice-President of the 37,000 member Canadian Bar Association and then served a year as President of the Canadian Bar Association in 2018-19. Through the Canadian Bar Association, Ray is a frequent speaker on mental health in the legal profession, inclusivity and diversity in the legal profession, and access to justice. During his Presidential term, Ray established a close working relationship with the American Bar Association to share mental health resources and the Law Society of England and Wales to develop increased women leadership in law organizations. He

RELATED SERVICES

Corporate Tax

Private Client Services

Tax Disputes Resolution

also participated on behalf of Canada in the inaugural meeting of the leaders of the national Bar Associations of the G7 countries in advance of the annual G7 summit.

Professional achievements & leadership

- *The Best Lawyers in Canada* - Tax Law, 2011-2025: Trusts and Estates, 2013-2025
- *The Canadian Legal Expert Directory* - Corporate Tax, 2020; Estate & Personal Tax Planning, 2021, 2023
- Chair of Atlantic Provinces Economic Council, 2017-2020
- Former President of the Canadian Bar Association, 2018-2019
- Lawyer of the Year, *The Best Lawyers in Canada* -Trusts and Estates, 2018

Professional memberships

- Canadian Bar Association
- Canadian Tax Foundation
- International Bar Association
- Nova Scotia Barristers' Society

Bar admissions & education

- Nova Scotia, 1997
- LL.B., Dalhousie University, 1996
- MBA., Dalhousie University, 1996
- B.Sc., Dalhousie University, 1992