
# Shashi B. Malik, KC, MAcc, CPA, CA, JD, TEP

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## Biography

Shashi Malik, KC, MAcc, CPA, CA, JD, TEP, is a senior partner practicing tax law. He helps clients with mergers, acquisitions, and corporate reorganizations. He is the former Managing Partner for the Calgary office and was a member of the firm's Executive Committee from January 2014 to January 2019.

Shashi advises on tax matters relating to private and public equity and debt financing transactions, resource flow through financing structures, the use of partnerships and trusts as alternative business vehicles, and the structuring of cross-border investments and tax structuring and corporate advice to private multinational companies.

Shashi regularly advises on the tax effective acquisition of Canadian entities by multinational entities, involving in the appropriate circumstances hybrid entities and exchangeable shares, and on corporate restructurings involving multinational entities to improve tax efficiency and the flow of funds.

Shashi also has significant experience with dispute resolution involving taxation authorities. His tax experience also covers a broad range of commercial and corporate matters, including shareholder and partnership agreements and shareholder disputes.

Other leadership roles include previously serving as a member of the By-laws and Rules Committee of the Institute of Chartered Accountants of Alberta since 2009. Shashi also serves as a Director of several private companies and is a Director of the MS Society (Calgary Branch).

Prior to becoming a lawyer, Shashi practiced as a tax manager with two different national chartered accounting firms and has instructed for the Institute of Chartered Accountants of Alberta. Shashi speaks frequently for the Canadian Tax Foundation and the Society of Trust and Estate Practitioners, including with respect to tax planning for private corporations and their shareholders, the TOSI rules, Subsection 55(2), Life Insurance in Succession Planning, amendments to the Canada-U.S. Tax Treaty and cross-border investments, the taxable Canadian property rules, and the safe practice of taxation and tax adviser negligence.

### RELATED SERVICES

- Corporate
- Corporate Tax
- Mergers & Acquisitions
- Private Equity
- Tax Disputes Resolution

## Professional achievements & leadership

- *The Canadian Legal Lexpert Directory*, Estate & Personal Tax Planning, 2024
- King's Counsel (appointed Queen's Counsel in 2022)
- Martindale-Hubbell AV Peer Review Rated (Preeminent), 2013-2022, its highest level of professional ranking recognized by peers for honesty, integrity, ethical standards and technical legal ability
- CICA Specialized Tax Course—International Tax, 2000
- CICA Specialized Tax Course—Corporate Reorganizations, 1998
- CBA Tax Law for Lawyers, 1997
- Stikeman Elliott National Tax Award, 1996
- Canadian Petroleum Tax Society Award of Excellence in Corporate Taxation, 1996
- Dean's Honour Roll, University of Calgary Law School, 1996
- Dean's Honour List, University of Waterloo, 1984-1987 inclusive
- University of Waterloo Faculty of Arts Entrance Scholarship, 1983, 1984
- University of Waterloo Faculty of Arts Scholar, 1983

## Thought leadership

- Speaker, Canadian Tax Foundation British Columbia Tax Conference, 2019
- Presenter, "Planning for Divestiture under TOSI," British Columbia Tax Conference, September 2019
- Co-author, "Planning for Divestiture under TOSI," Canadian Tax Foundation, 2019
- Presenter, "Planning in the Brave New World of TOSI," Prairie Provinces Tax Conference, May 2019
- Co-author, "Planning in the Brave New World of TOSI," Canadian Tax Foundation, 2019
- Author, "Rectification – Where are We Now," 2019
- Author, "Accessing Corporate Surplus," 2019
- Author, "Inter vivos Pipeline Planning," 2019
- Speaker, Canadian Tax Foundation Prairie Provinces Tax Conference, 2018 - 2019
- Instructor, Educational workshops for clients of small CA firms, 1999 - 2019
- Principal to Articling Students and mentor to numerous Associates and junior Partners
- Speaker, "Diversity & Inclusion," Federation of Asian Canadian Lawyers, Calgary
- Presenter, "Subsection 55(2) and Safe Income," Prairie Provinces Tax Conference, May 2018
- Co-author, "Subsection 55(2) and Safe Income," Canadian Tax Foundation, 2018
- Speaker, STEP presentations and conferences, 2013, 2017
- Presenter, "Family Succession Planning and the Revised Finance Proposals," Society of Trust and Estate Practitioners (STEP) Canada (Calgary Branch), October 2017
- Member, By-laws and Rules Committee of the ICAA, 2009 - 2017
- Author, "Tax Planning In Difficult Times and Current Issues Overview," 2017
- Author, "Federal Budget: Small Business Taxation Measures," 2016
- Speaker, "Tax Issues re Family Law," CBA Southern Alberta Law Conference
- Author, "Recent Tax Developments, Structuring for Canadians Doing Business in the United States," 2014

- Author, “Recent Tax Developments - Federal Budget Update,” 2013
- Presenter, “Insurance - Not So Taxing,” CIBC Wood Gundy/Austin Estate Planning, November 2013
- Presenter, “Post Mortem Tax Planning Part II - Business Issues,” Society of Trust and Estate Practitioners (STEP) Canada (Calgary Branch), October 2013
- Presenter, “Restructuring for Sale of a Business and Cross-Border Investment Issues,” PKF Canadian Tax Interest Group, September 2013
- Author, “SCC Daishowa Decision: Assumed Liabilities Not Considered Proceeds of Disposition,” Tax Notes, August 2013
- Presenter, "Federal Budget and Legislative Update," Miller Thomson seminar Saskatoon and Regina, 2013
- Presenter, "Recent Tax Developments," Miller Thomson seminar Saskatoon and Regina, 2011 - 2012
- Presenter, “Planning for the Tax Efficient Sale of a Business,” CIBC Wood Gundy, June 2011
- Presenter, "Restructuring for the Sale of a Business," Entrepreneurial CA’s of Calgary, March 2011
- Author, “Update on Cross-Border Taxation and Taxable Canadian Property,” 2011
- Presenter, "Tax Update,” Stikeman Elliott Calgary, 2009 - 2010
- Presenter, "Tax Negligence and Practicing Safe Tax," Entrepreneurial CA’s of Calgary, March 2004 and October 2004
- Presenter, “CPD Course - Practicing Safe Tax seminar,” Institute of Chartered Accountants of Alberta (Calgary and Edmonton), 1999 - 2007
- Instructor, Professional Development Tax Courses, Institute of Chartered Accountants of Alberta (ICAA), 1998 - 2007

## Community involvement

- National Board of Directors, MS Society of Canada, 2021 - Current
- Board of Directors, MS Society, Calgary Branch (past Member)
- Instructed Professional Development Tax Courses for ICAA, 1998-2007
- Member, Bylaws and Rules Committee of the ICAA, 2009-2017
- Member, Board of Directors, for several private companies
- Trustee for several family trusts
- Speaker CBA Southern Alberta Law Conference
- United Way Calgary Leader, 2003-2018

## Professional memberships

- Member, Canadian Bar Association
- Member, Law Society of Alberta
- Member, Chartered Professional Accountants of Canada
- Member, Chartered Professional Accountants of Alberta (formerly ICAA)
- Member, Chartered Professional Accountants of Ontario (formerly ICAO)
- Member, Trusts & Estates Practitioners (STEP)
- Member, Canadian Tax Foundation
- Member, Canadian Petroleum Tax Society
- Member, International Fiscal Association, Canadian Branch
- Canadian Bar Association Alberta Branch—Managing Partners Section, Taxation Specialists Section
- Member, Calgary Bar Association
- Member, Calgary Chamber of Commerce

## Bar admissions & education

- Alberta, 1997
- CA Designation Alberta, Institute of Chartered Accountants of Alberta (ICAA), 1992
- CA Designation Ontario, Institute of Chartered Accountants of Ontario (ICAO), 1989
- Trust & Estate Practitioner (TEP) Designation, 2015
- Canadian Institute of Chartered Accountants (CICA) Specialized Tax Course – International Tax, 2000
- CICA Specialized Tax Course – Corporate Reorganizations, 1998
- CBA Tax Law for Lawyers, 1997
- J.D., University of Calgary, 1996
- CICA In-Depth Tax Course, 1990-1992
- M. Acc., University of Waterloo, 1988
- B.A. (Chartered Accountancy Studies, Honours), University of Waterloo, 1987