

Alisha Butani

Associate

Toronto

OFFICE

416.591.2634

abutani@millerthomson.com



Industries & Expertise

INDUSTRIES

Banking and Financial Services | Energy &
Natural Resources | Real Estate | Technology

EXPERTISE

Tax | Tax Controversy and Disputes Resolution

Biography

BAR ADMISSION

Ontario, 2022

EDUCATION

- Honors Bachelor of Arts obtained from McMaster University
- Juris Doctor obtained from the University of Western Ontario

LANGUAGES SPOKEN

English

Alisha Butani maintains a focused practice in income tax and GST/HST litigation across a broad spectrum of industries. She has advises and advocates for her clients at all stages of the tax dispute process, from audit management to negotiations with tax authorities, and the resolution of disputes through favourable

settlement or litigation. Alisha has litigated on a wide range of tax matters involving issues such as net worth assessments, director's liability, expense classifications, and real estate transactions.

In addition to her dispute resolution practice, she regularly advises clients on voluntary disclosures, taxpayer relief applications, and judicial review applications. She is known for her practical, analytical approach to resolving tax controversies and her commitment to delivering effective results in high-stakes, technically complex matters.

Alisha contributes to thought leadership in tax law through publications in outlets such as the Canadian Tax Foundation, Canadian Accountant, and Law360 Canada. She authored a technical chapter on the indirect taxation of virtual currencies.

Alisha is member of the OBA, CTF, and enrolled in the CRA in-depth tax program.

Alisha Butani has been invited to speak on topics such as taxation, blockchain, and legal innovation at events including the Canada Women in Medicine Conference and Osgoode's Certificate program in Web3, Blockchain, and Metaverse Law.

Industry involvement

Thought leadership

Presentations

- Osgoode Certificate in Web3, Blockchain, and Metaverse Law (2022 & 2023): Presented findings on U.S. taxation of blockchain and digital assets.
- Canada Women in Medicine Conference: Presented on taxation of estates and estate planning.

Book Chapters

- A Practical Guide to Smart Contracts and Blockchain Law (LexisNexis, 2022): Addressed indirect taxation of virtual currencies and blockchain assets in the U.S.
- A Practical Guide to Web3, Blockchain, and Smart Contract Law, 3rd Edition: Discussed U.S. federal, state, and local direct and indirect taxation of virtual currencies and blockchain assets.

Articles

- Canadian Tax Foundation – Tax for the Owner-Manager Articles
- Elements and Effects of the Legislative Proposal Relating to the New GST/HST Joint Venture Election
- TCC Revisits the Issue of Solicitor-Client Privilege: Coopers Park Real Estate
- Airbnb Sale Subject to GST/HST

- Court Provides Guidance on Whether Condo Unit Sale is Subject to GST
- Navigating Canada's New Capital Gains Transition Rules

Memberships & affiliations

- General member of the Ontario Bar Association and Canadian Tax Foundation.