

Amit Ummat

Partner

Toronto

OFFICE

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Industries & Expertise

INDUSTRIES

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

EXPERTISE

Tax | Tax Controversy and Disputes Resolution

Biography

BAR ADMISSION

Ontario, 2004

EDUCATION

- LLM, Osgoode Hall Law School, 2011
- LLB, Osgoode Hall Law School, 2003

LANGUAGES SPOKEN

English

Amit Ummat specializes in income tax and GST/HST litigation across a broad range of industries. He delivers strategic advice and representation in tax disputes, including appearances before all Canadian courts. Amit is skilled in managing audits, negotiating with tax authorities, and securing favorable settlements for his clients.

His practice also encompasses international tax controversy and his legal writing on complex tax issues is internationally recognized.

Throughout his career, Amit has successfully litigated a wide range of tax disputes, securing favorable outcomes for clients on matters including capital versus income characterization, interest deductibility, transfer pricing, and shareholder benefits. He holds a tax-focused LL.M. and is certified by the Law Society of Ontario as a Specialist in Taxation Law.

Amit is actively involved in the broader tax community, frequently speaking at both tax and non-tax conferences on a range of tax issues. He is a regular presenter for the Canadian Tax Foundation, delivers courses for accountants and tax lawyers, and contributes to a wide array of professional publications.

Industry involvement

Thought leadership

Presentations

- Moderator, Tax Dispute Resolution, Canadian Tax Foundation Ontario Tax Conference, Toronto 2024
- Speaker, Current Cases, Canadian Tax Foundation Ontario Tax Conference, Toronto 2023
- Speaker, Director's Liability Assessments: 16th annual Corporate Commercial Seminar, Hamilton Law Association October 5, 2023
- Moderator, Dividend Planning, Canadian Tax Foundation Ontario Tax Conference, Toronto 2022
- Speaker, Tax Litigation: The Efficient Trial, The Advocates' Society, Toronto, January 2020
- Moderator, Owner/Manager Remuneration Canadian Tax Foundation Ontario Tax Conference, Toronto 2019
- Speaker, Speed Mentoring: Practical Advice on Succeeding as a Young Tax Lawyer October 1, 2019, Ontario Bar Association
- Speaker, Current Cases GTAA Accountants Network, 2019 and 2020
- Speaker, Summary of 2019 Tax Issues for Practitioners, 2020, ICAI, Toronto

Publications

- Common Interest Privilege Affirmed as Supreme Court of Canada Refuses to Hear Government Appeal" Baker & McKenzie Tax News and Developments Vol. XVII Issue 10 · Nov 19, 2018
- CRA gains Access to Taxpayer's Due Diligence Report; MNR v. Atlas Tube Canada ULC 2018 FC 1086 CRA gains Access to Taxpayer's Due Diligence Report; MNR v. Atlas Tube Canada ULC 2018 FC 1086 Lexology News Nov 20, 2018

- “Value Shifts Remain Subject to the General Anti-Avoidance Rule” Lexology News Dec 7, 2018
- 2018: GAAR in Review at the Federal Court of Appeal Volume XXII No. 1 Tax Litigation (Federated Press) 2019
- Amit Ummat Tax Disputes Caselaw Update: “FCA Affirms Tax Court Decision Denying Appellant’s Document Requests” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Ark Angel Foundation v. Canada (National Revenue) 2019 FCA” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “GAAR Applies to Prevent the Distribution of Proceeds as a Tax-Free Capital Dividend” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Amit Ummat (Ummat Tax Law) reviews the Federal Court of Appeal’s decision in MNR v Cameco Corporation on whether the Minister’s audit powers in paragraph 231.1(1)(a) extend to oral interviews” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Taxpayer Denied Capital Gains Deduction Due to Earlier Transfer of Beneficial Interest” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Amit Ummat (Ummat Tax Law) reviews the Trower v. HMQ Tax Court Decision, where a taxable dividend was found not to have been received” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Cameco Awarded over \$10 Million in Court Costs” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Amit Ummat examines the Federal Court of Appeal’s decision to allow CIBC World Markets to claim ITC’s on supplies to foreign branches” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Amit Ummat (Ummat Tax Law) reviews the Federal Court of Appeal decision in Birchcliff Energy, where the GAAR applied to prohibit loss utilization planning” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Federal Court Rules Interest Payable on Amount Refunded to Taxpayer” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “FCA Rules Flight Attendant’s Parking Pass a Taxable Benefit” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Tax Court Rules Conrad Black Permitted to Deduct Interest” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Recent Technical Issues Addressed by Various Levels of Court” 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: “Amit Ummat (Ummat Tax Law) reviews the Polubiec decision, where the Court upholds a harsh 163(1) penalty” 2019 (Toronto: Thomson Reuters Canada)

- Amit Ummat Tax Disputes Caselaw Update: "Judicial Error Overlooked Due to "Inevitable" Result" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Amit Ummat (Ummat Tax Law) reviews the Wall decision, where BC homes were found to be sold on income account" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Amit Ummat (Ummat Tax Law) reviews an interesting Tax Court motion brought by US class action plaintiffs for discovery material relating to a Canadian taxpayer" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Federal Court Questions Minister's Position at Trial" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Recent Tax Court Pronouncements on the TFSA and Fair Market Value" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Federal Court of Appeal Rules on the Bona Fides of TFSA Swap Transactions" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Investment Income Taxable Despite Historical Nontaxability" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Supreme Court of Canada Refuses to Hear Birchcliff GAAR Appeal" 2019 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Appellant Fails to Prove Timing of Revenues for Canada/US Treaty Purposes" 2019 (Toronto: Thomson Reuters Canada)
- Junior Counsel Series: No witness, No Problem! Tax Litigation, Vol. XXIII No. 3 (Federated Press) 2020
- Amit Ummat Tax Disputes Caselaw Update: "Federal Court of Appeal Includes Taxes Payable in Computation of Safe Income" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Federal Court of Appeal Rules on Residency of Dutch Company" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Supreme Court of Canada dismisses Leave Application filed by Bakorp Management Ltd" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Federal Court of Appeal Confirms Broad Interpretation of Restrictive Covenants" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Tax Court of Canada Rules Zomaron Inc. provided Exempt Supply" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Supreme Court of Canada Rules on Losses Stemming from Derivative Contract" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Allows Director to Challenge Underlying Assessment " 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Allows Loblaw Financial FAPI Appeal" 2020 (Toronto: Thomson Reuters Canada)

- Amit Ummat Tax Disputes Caselaw Update: "Construction Materials Supplier Must Disclose Customer Information" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Trip to the International Space Station Found to be Personal" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Barejo Holdings Saga is Complete (For Now)" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Clarifies Onus of Proof in Tax Cases—Eisbrenner v. Canada 2020 FCA 93" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: Federal Court of Appeal Interprets "With All Due Dispatch" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "CanLII Entitled to \$745,690 of Input Tax Credits 2020-07-22" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Supreme Court of Canada Grants Leave to Appeal in Treaty Shopping Case" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Loss-Streaming Rule Not Engaged by Change in de facto Control" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Tax Court Vacates Minister's Transfer Pricing Assessments" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Dismisses Gladwin Realty's Appeal of TCC GAAR Loss" 2020 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Tax Court Rules on Employee Benefit Plans" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Appellant Fails to Establish Requisite Intent for Donation Tax Credit Purposes" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Minister's Refusal to Grant Remission Unreasonable" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Corporations Must be Represented by a Lawyer in Tax Court " 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Ontario Court of Appeal Relies on Fairness in Ordering Interest Payment " 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Allows Appeal Against a Section 160 Assessment" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Tax Court of Canada Rules Straddle Transactions Not a Sham" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Applicant's VDP Application Found Not To Be Voluntary" 2021 (Toronto: Thomson Reuters Canada)

- Amit Ummat Tax Disputes Caselaw Update: "Tower Structure Leads to No Deduction under 20(12) of the Act" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Ex-Leafs GM Finally Gets a Win " 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Paletta Estate Awarded \$2.24Mil in Costs " 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "FCA Finds Appellant in Business of Buying and Selling Homes" 2021 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Tax Court Resolves Question of Correct Arrears/Refund Interest Calculation Date" 2022 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Supreme Court of Canada Dismisses Crown Appeal in Loblaw Financial" 2022 (Toronto: Thomson Reuters Canada)
- Amit Ummat Tax Disputes Caselaw Update: "Minister Was Reasonable to Deny Bonnybrook's Request for Relief" 2022 (Toronto: Thomson Reuters Canada)
- Airbnb Sale Subject to HST March 29, 2024, Canadian Accountant (online)
- Federal Court of Appeal Rules Crown Must Honour Settlement Agreement with Taxpayer – Canada v. CBS Canada Holdings Co., Ontario Bar Association Tax Articles (online) April 6, 2020
- Amit Ummat, "Spousal Employee Entitled to Employment Insurance Benefits: Bingley v. MNR" (2023) 23:4 Tax for the Owner-Manager 9-10.
- Amit Ummat, "When an ABIL Is Claimed, Form Matters: Dias v. The Queen" (2022) 22:2 Tax for the Owner-Manager 8-9.
- Amit Ummat, "Yoga Instructors Considered Independent Contractors" (2022) 22:4 Tax for the Owner-Manager 13-14.
- Amit Ummat, "Reasons for Minister Revoking E-Filing Privileges Must Be Clear and Transparent" (2023) 23:2 Tax for the Owner-Manager 15-16.
- Amit Ummat and Alisha Butani "Elements and Effects of the Legislative Proposal Relating to the New GST/HST Joint Venture Election" (2024) 24:3 Tax for the Owner-Manager 11-13.
- Law 360 May 2, 2024 Proposed Amendments to CRA's Information-Gathering Powers Contained in 2024 Federal Budget

Notable Matters

- Lead counsel at trial regarding the deductibility of interest payable on money borrowed to acquire shares under a deferred purchase plan fund.
- Lead counsel at Federal Court of Appeal regarding the liability of non-resident corporations to pay late-filing penalties where no tax owing.
- Tried the bona fides of allowable business investment losses under the Income Tax Act.

- Part of litigation team on the largest transfer pricing appeal in Canadian history.
- Lead counsel at Federal Court of Appeal regarding the deductibility of expenses relating to non-resident business enterprises.
- Co-counsel on second case in Canadian history to address beneficial ownership in Dutch treaty context.
- Tried and argued the determination of a specified investment business for purposes of small business deduction
- Lead counsel at trial regarding capital versus income determination on purchase and sale of stock portfolio.
- Member of litigation team to argue first case in Tax Court of Canada history to rule on permissibility of 'participant experts.'
- Lead counsel at all three level of court on issues regarding statutory interpretation of leading Excise Tax Act rebate provisions.
- Successfully negotiated settlements in hundreds of related appeals dealing with fraudulent charitable donation schemes.
- Lead counsel on seminal decision regarding the appeal of nil assessments and the deductibility of business expenses.
- Lead counsel at the Federal Court of Canada on several judicial reviews of ministerial decisions regarding interest and penalty relief.
- With the assistance of several foreign experts, negotiated the valuation-based settlement of a broadcasting rights license owned by one of the largest media corporations in the world.
- Argued director's liability assessment appeal at Tax Court and Federal Court of Appeal where resignation of subject director at issue.
- Lead counsel on appeal involving gross negligence penalties on forged documentation.
- Acted as lead counsel on a series of appeals involving the Income Tax Act reinsurance provisions.
- Tried and argued the constitutionality of the Canada Revenue Agency's search and seizure audit powers.
- Lead and mentored a litigation team handling a series of appeals relating to tax implications of contrived employment contract provisions.
- Settled hundreds of corporate and individual taxpayer appeals relating to section 160 assessments, shareholder benefits, penalties, loss determinations, arbitrary assessments, deductibility of legal fees and treaty benefits.
- Routinely drafted opinions and advised on the applicability of key income tax provisions.
- Negotiated the settlement of several related appeals concerning the receipt of employment income achieved via 85.1 share for share exchange.
- Negotiated the settlement of a high net worth individual on the basis of residency under the Austrian treaty.

Community roles

- Volunteer, Lawyers Feed the Hungry
- Committee Member – Annual United Way Sopinka Luncheon

Memberships & affiliations

- Canadian Tax Foundation
- Halton County Law Association
- Hamilton Law Association
- Toronto Law Association
- Advocates' Society