

# Colleen Ma

## Associée

### Calgary

#### BUREAU

403.298.2422

cdma@millerthomson.com



## Secteurs et Expertises

#### SECTEURS

Commerce de détail | Transports et logistique |  
Organismes de bienfaisance et à but non lucratif  
| Immobilier

#### EXPERTISE

Droit fiscal | Fiscalité des entreprises | Taxes de  
vente et à la consommation et impôt indirect |  
Commerce mondial et douanes | Règlement de  
différends et de litiges fiscaux

## Biographie

#### ADMISSION AU BARREAU

Ontario, 2020

Alberta, 2014

#### FORMATION

- J.D., University of Calgary, 2013
- B.H.K., University of British Columbia, 2005

Colleen Ma focuses on tax law, working with clients to navigate issues relating to federal goods and services tax/harmonized sales tax (GST/HST), provincial sales taxes, income tax, and various federal and provincial indirect and commodity taxes. She excels in advising Canadian and international clients on sales tax

obligations, compliance matters, income tax planning for private corporations, and resolving tax disputes. Colleen routinely guides businesses in the real estate, retail, direct selling, and transportation & logistics industries, charities and non-profit organizations, and clients engaged in all aspects of e-commerce.

Colleen Ma is not just a lawyer but a respected figure in the tax and legal community. Her dedication to tax law is evident from her extensive list of speaking engagements and published works. She is also an active member of multiple tax and legal organizations, often serving on committees or in a leadership role.

Colleen is committed to helping clients understand and address their tax-related challenges effectively and with a practical lens. She has received several accolades for her contributions to the field.

## Engagement

### Reconnaissance

- *The Canadian Legal Lexpert Directory, Corporate Tax*, 2024-2025
- In-Depth Tax Course, Chartered Professional Accountants of Canada, 2018
- In-Depth HST/GST Course, Chartered Professional Accountants of Canada, 2016
- Canadian Tax Foundation Best Newsletter Article by a Young Practitioner, 2015
- Canadian Bar Association Tax Law for Lawyers Program, 2015

### Leadership éclairé

- Co-author, "Canadian sales tax on intercompany truck and equipment leases", *Truck News*, October 2024
- Co-presenter, "Select sales tax issues: A primer on e-commerce platforms, non-residents, and customs brokers", *Canadian Society of Customs Brokers*, September 2024
- Presenter, "Canadian Sales Tax Practice Tips and Select Tax Updates", *Direct Sellers Association of Canada*, June 2024
- Moderator, *Canadian Tax Foundation's Prairie Provinces Conference*, June 2024
- Presenter, "GST and Real Estate Transactions with Charities and Non-profit Organizations: What Every Practitioner Should Know", *Canadian Bar Association Real Property Law (Commercial) / Charities Law*, April 2024
- Co-presenter, "Doing Business in Canada", *Direct Sellers Association of Canada*, October 2023
- Presenter, "Ordinary Business Transactions, Ordinary GST/HST Rules, Ordinary Mistakes to Avoid", *Canadian Tax Foundation Young Practitioner Focus Conference*, September 2023
- Presenter, "Underused Housing Tax Act Primer", *Canadian Bar Association – Real Property Law (Commercial)*, April 2023
- Co-presenter, "Canadian Charities – An Income Tax and GST/HST Primer", *Canadian Tax Foundation Young Practitioner National Webinar*, April, 2023

- Author, "Do you need to charge GST/HST on contractor chargebacks? It depends," Today's Trucking, December 2022
- Author, "Why online marketplaces and e-commerce businesses should review their Canadian sales tax obligations", Internet and E-Commerce Law in Canada, August 2022
- Presenter, "Select Tax Topics for Tech Businesses," Canadian Bar Association – Technology & Intellectual Property / Taxation Sections, April 2021
- Co-presenter, "Applicability of GST/HST and the definition of "Continuous Journey", Motor Coach Canada, February 2021
- Co-author, "Audit First, Pay GST/HST Tax Refunds (Much) Later," Canadian Tax Focus, November 2020
- Co-author, "Canadian Tax Planning and COVID-19: Opportunities Amidst Uncertainty," Tax Notes International, May 2020
- Co-author, "Sales Tax Matters in a Covid-19 World", Taxes & Wealth Management, May 2020
- Co-presenter, "Reviewing Tax Representation, Warranty, and Indemnity Clauses," Canadian Tax Foundation Young Practitioner Group, November 8, 2019
- Presenter, "Section 85 Rollover," Legal Education Society of Alberta, October 2019
- Presenter, "2019 Federal Budget Update," Canadian Bar Association Taxation Non-Specialist Section, April 4, 2019
- Co-presenter, "Dividends, Other Distributions, and Share Redemptions," Legal Education Society of Alberta, March, 2019
- Presenter, "GST Holding Corporation Rules and Other Recent Developments," Tax Executives Institute, January 9, 2019
- Author, "Investment Limited Partnerships – CRA Guidance," Taxes & Wealth Management Newsletter, October 2018
- Presenter, "Income Taxes," Leave a Legacy – Will Power, October 21, 2017
- Presenter, "Tax Considerations in Developing, Holding and Transferring IP," Canadian Bar Association – Technology & Intellectual Property Section, October 19, 2017
- Presenter, "Tax Tips – Real Estate Lawyers," Canadian Bar Association Real Property Law – Commercial and Residential Section, April 21, 2017
- Presenter, "Family Farms," Alberta Agriculture and Forestry, February 7, 2017
- Author, "Apportioning the Tax Burden on Death Among Beneficiaries," Canadian Tax Focus, May 2016
- Co-author, "Draft Legislation on Spouse and Other Trusts," Canadian Tax Highlights, February 2016
- Author, "Estate Plans Involving Trusts Require Review," Canadian Tax Focus, February 2015
- Author, "Spouse Trust: Problems and Solutions," Canadian Tax Focus, August 2014
- Author, "Limitation Periods and the Subjective Element," ABLawg.ca, February 2013

### **Engagement communautaire**

- Somerset Residents Association, Board Member, 2016-2018
- 2010 Olympic Winter Games, Volunteer
- 2009 World Police and Fire Games, Volunteer

### **Associations et affiliations professionnelles**

- Member, Law Society of Ontario
- Member, Calgary Bar Association
- Canadian Bar Association, Executive Committee for the Taxation (Alberta – South) Section, 2017 – 2021
- Member, Canadian Tax Foundation, YP Calgary Steering Committee, 2019 – Present
- Member, Federation of Asian Canadian Lawyers
- Member, Law Society of Alberta
- Member, Association of Women Lawyers