

Molly Luu

Partner

Toronto

OFFICE

416.595.7903

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Industries & Expertise

INDUSTRIES

Charity & Not-For-Profit

EXPERTISE

Tax | Tax Controversy and Disputes Resolution

Biography

BAR ADMISSION

Ontario, 2011

EDUCATION

- CPA Canada In-depth Tax Course
- J.D., University of Western Ontario, 2010
- B.Com (First Class Honours) – Queen's University, 2007

LANGUAGES SPOKEN

English, French, Vietnamese

Molly Luu is an advocate whose practice focuses on tax litigation. She advises her clients on tax controversy at all levels of taxation (municipal/Toronto, provincial, and federal taxes) and, in and out of court (including reviews, audits, administrative objections – Appeals Divisions, judicial reviews, and at the Ontario Superior Court of Justice, Federal Court, and Tax Court of Canada). She has an uncanny ability to identify and

communicate tax and financial risk to her clients in an easy to digest and business-driven manner. Molly is a problem solver who quickly identifies what is at the heart of the issue and finds creative solutions to tax issues. Molly frequently speaks and lectures on tax litigation topics and privilege (including solicitor-client privilege and common-interest privilege). Molly is a member of the Canadian Tax Foundation, Ontario Bar Association, Planning Committee Member, and Ontario Tax Conference. She is a council Member of the Ontario College of Social Workers and Social Service Workers, appointed by Order in Council 443/2023.

Industry involvement

Recognition

- Queen's University Scholarship of Merit (90%+ average)
- Scotia Bank Leadership Scholarship Winner
- Queen's University Negotiations Course Award
- Council Member of the Ontario College of Social Workers and Social Service Workers, appointed by Order in Council 443/2023

Thought leadership

Presentations

- Presenter, OBA Privilege for Tax Lawyers, March 20, 2025
- Moderator, Canadian Tax Foundation's Ontario Tax Conference, October 28 – 29, 2024
- University of Toronto, Faculty of Law, Upper Year Moot 2023-2024, Moot Court Judge, February 14, 2024
- Moderator, Canadian Tax Foundation's Ontario Tax Conference, October 23 – 24, 2024
- GTA Accountants & Finance Network: A Primer on Crypto Assets: Maximizing the Use of Tax Losses Related to Crypto Market & Auditing, December 5, 2022
- GTA Accountants & Finance Network: GAAR and Risky Tax Planning, February 23, 2023
- Presenter and Panellist: CBA Charity Law Symposium, May 12, 2023
- Presenter, The Canadian Tax Foundation's 73rd Annual Tax Conference, November 23 – 25, 2021
- Presenter, Law Society of Ontario – Taxation Issues for General Practitioners 2021, September 20, 2021
- Presenter, OBA, How to Manage Clients Insisting on Proceeding with Risky Tax Planning, December 16, 2021
- Presenter, Law Society of Ontario – Taxation Issues for Real Estate Lawyers 2020, November 17, 2020
- Co-Chair, Canadian Vietnamese Network – Mayor Bonnie Crombie Scholarship, 2019
- Presenter, 2018 Toronto Entrepreneurs Conference, May 9, 2018
- Panelist, Law Society of Ontario's 8th Annual Business Law Summit, May 2, 2018

- Panelist, Toronto Lawyers Association Nutshell Program: The Present and Future of Legal Services, October 18, 2017
- Final-round judge at the Ontario Bar Association and Ontario Justice Education Network Law Day Peel Mock Trial

Publications

- "Tax practice reminder – there is no accountant-client privilege" *Tax Times*, October, 2024
- "Getting out of the Heartbreak Hotel of Corporate and Family Law Divorces", *Taxes & Wealth Management*, March 2024 – Issue 17-1
- "Takesies Backsies" Estoppel in Tax Disputes", *Taxes and Wealth Management*, December, 2021
- "Budget 2021 – Tax enforcement, audits, and oral interviews", *Canadian Accountant*, June 25, 2021
- "How Long Can the CRA Hold a Net Tax Refund before Assessing?", *Taxes & Wealth Management*, November 2020 – Issue 13-3
- "Audit First, Pay GST/HST Tax Refunds (Much) Later", *Canadian Tax Focus*, Volume 10, Number 4, November, 2020
- "Appeals of Charity Revocations: What Is The Proper Standard?", *Canadian Tax Focus (CTF Publication)*, Volume 10, Number 4, November, 2020
- "Revoking a charity's registration: The standard of review", *Canadian Tax Focus (CTF Publication)*, Volume 10, Number 3, August 2020, 10-11
- "To Delay or Not? Extensions by the CRA and the Tax Court of Canada", *Taxes & Wealth Management*, May 2020 – Issue 13-2
- "Debating Rebates of NRST", *Taxes & Wealth Management*, March 2020 – Issue 13-1
- "When your client sees red", *Canadian Lawyer Magazine*, August 8, 2017

Community roles

- Canadian Tax Foundation, Planning Committee Member, Ontario Tax Conference
- Vietnamese Canadian Professional Association

Memberships & affiliations

- Ontario Bar Association
- Canadian Bar Association
- Canadian Tax Foundation