



Brandon Siegal

Principal of Siegal Tax Law

416-915-1661 | brandon@siegallaw.com



[PRINT PROFILE](#)

Brandon Siegal is the principal of Siegal Tax Law. His practice is focused exclusively on resolving large tax disputes using modern approaches.

Brandon is an experienced tax litigator who appears regularly in Courts across Canada. He has won more than 50 cases before the Tax Court, the Federal Court of Appeal, the Ontario Court of Appeal, the Federal Court and the Ontario Superior Court of Justice. In addition, he has negotiated settlements in hundreds of tax disputes.

Brandon has significant experience in resolving disputes relating to transfer pricing, the Canada-US treaty, tax shelters, aboriginal taxation issues, the deductibility of business expenses, cross-border interest deductibility, commodity taxes, director liability assessments, the taxation of stock options, employment status, statutory penalties, and judicial review of Canada Revenue Agency decisions.

Prior to founding Siegal Tax Law, Brandon spent four years at McCarthy Tetrault LLP one of Canada's oldest and prestigious national firms. **Brandon represented Canada's largest corporations** on a wide range of tax disputes including high-profile tax litigation and transfer pricing.

From 2006 until 2011, **Brandon was counsel to the Department of Justice representing the Canada Revenue Agency on over 600 litigation files including high-profile appeals** involving tax treaties, transfer pricing, tax shelters and aboriginal issues. During his time at Justice he developed a deep understanding of the inner-workings of the government and developed connections with CRA and Justice employees.

Brandon started his career as a clerk to the Judges of the Tax Court of Canada.

Brandon is a leader in the tax community through his involvement with the Canadian Tax Foundation and is a frequent writer and speaker on tax and transfer pricing issues.

Brandon obtained his J.D. from the University of Ottawa (cum laude) in 2004. He received his Masters in Taxation from the University of Waterloo in 2007 and a Bachelor of Commerce from the Rotman School of Business at the University of Toronto in 2001.

He is a member of the Canadian Tax Foundation, the Ontario Bar Association (Taxation Law Section) and the Advocates Society.

When not resolving tax disputes Brandon freelances as a red carpet reporter for an international celebrity news magazine. He also spends time curating his young son's appreciation for popular culture, amusement parks, and regional comfort food.

Notable Cases

**Fairmont Hotels v. Attorney General
Ontario Court of Appeal 2015 ONCA 441
Superior Court of Justice 2014 ONSC
7302**

Successful rectification application to correct unintended foreign exchange tax treatment on wind-up. Upheld on Appeal.

**The TDL Group Co v. The Queen
Tax Court of Canada 2015 TCC 60**

Interest deductibility dispute for Tim Hortons borrowing from then U.S. parent (Wendys).

**Guindon v. The Queen
Supreme Court of Canada #35519
(2014)**

Intervened on behalf of the Canadian Constitution Foundation on high-profile external advisor penalty case.

Ontario College of Teachers v. The Queen

Tax Court of Canada 2014 TCC 130
Successfully obtained \$1,000,000 HST credit refund for client.

**Terasen International Inc. v. The Queen
Tax Court of Canada 2012 TCC 408**

Obtained solicitor-client costs in large transfer pricing dispute motion.

**OLTCPI v. The Queen
Federal Court of Appeal 2010 FCA 74**

Leading case on employment classification of placement agency workers.

**TD Securities (USA) LLC v. The Queen
Tax Court of Canada 2010 TCC 18**

Treatment of Limited Liability Corporation (LLC) under the Canada-US Tax Treaty.

Notable Presentations

Tax Litigation: Rules, Motions and Oral Advocacy

Advocates Society December 1, 2015

Cross Border Income Tax Considerations, Licensing Executives Society June 14, 2014

GAAR Update: the 25th Anniversary Edition,

Toronto, Vancouver April 9, 2014

CRA Transfer Pricing Documentation Panel Canadian Tax

Foundation February 13, 2013