

## ANDREW STIRLING\*



**Categories:** [ESG](#), [People](#), [Lawyers](#)

Andrew Stirling advises and represents domestic and international clients on a wide variety of income tax matters. He has particular expertise in domestic and international tax planning, ongoing tax compliance and dispute resolution.

Advising on the structure and implementation of domestic and international acquisitions, divestitures, reorganizations and business combinations, Andrew helps clients reach their goals with tax-efficient, practical solutions. He has considerable experience advising clients on both inbound and outbound expansions in a range of industries, including technology and private equity, and assists asset managers in the establishment and administration of investment funds.

Andrew provides ongoing advice on tax compliance and reporting requirements associated with carrying on business in Canada. He also makes submissions to the Canada Revenue Agency, the provincial tax authorities

and the Tax Court of Canada when disputes arise.

Andrew advises First Nations and other indigenous groups on the tax-efficient structuring of large infrastructure projects, as well as the formation of capital trusts to preserve and invest the resulting proceeds for future generations. He also assists clients with the establishment of charities and not-for-profit entities, and advises them on ongoing tax compliance and reporting obligations.

Andrew has published articles in a number of publications, including as a regular contributor of case comments to the *Canadian Tax Journal*.

**Email:** [andrew.stirling@mcmillan.ca](mailto:andrew.stirling@mcmillan.ca)

**Expertise:** Investment Funds & Asset Management, Mergers & Acquisitions, Private Equity & Venture Capital, Tax, Executive Compensation

**LinkedIn:** <https://www.linkedin.com/in/andrew-stirling-200742a6/>

**Location:** Toronto

**Phone:** 416.865.7813

**Position/Title:** Partner, Tax

**Directorships & Affiliations:**

- Canadian Tax Foundation
- International Fiscal Association
- Ontario Bar Association
- Canadian Bar Association

**Publications:**

- "[Partnership Bump Flattened by GAAR Canada v. Oxford Properties Group Inc.](#)," First published by the Canadian Tax Foundation in 66:2, *Canadian Tax Journal* (June 2018)
- "[Interest Deduction on a Circular Cash Flow Arrangement Allowed TDL Group Co. v. Canada \(FCA\)](#)," First published by the Canadian Tax Foundation in 64:3, *Canadian Tax Journal* (November 2016)
- "[Interest Deducibility: Navigating the Purpose Test](#)," *Canadian Tax Journal*, Issue 63(3) (2015)
- "[Windfalls in the Tax Court](#)," First published by the Canadian Tax Foundation in the Current Cases feature,

63:1 Canadian Tax Journal 227-39 (2015)

- ["The Taxation of "Egregious or Repulsive" Conduct and the Treatment of Prejudicial, Scandalous, or Abusive Pleadings,"](#) Canadian Tax Journal (January 2014)
- "Canada: Audit Guide," World Transfer Pricing 2014 - International Tax Review (October 2013)
- ["Foreign Tax Deduction Denied for Tower Structure,"](#) Canadian Tax Journal Issue 60:2 (June 2012)
- ["Canada Unveils Significant Amendments to Thin Cap Regime,"](#) Tax Notes International Volume 66, Number 9 - May 28, 2012 (May 2012)
- ["A Matter of Fairness: Cancellation of Interest and Penalties under the Canadian Taxpayer Relief Provisions,"](#) IBFD - Bulletin for International Taxation (October 2011)
- ["Tax Discrimination: Relief Under Canada's Tax Treaties,"](#) Canadian Tax Journal, Vol 59, No. 2 (2011)
- ["Zen and the Art of Collecting Interest on Directors' Tax Debts,"](#) Canadian Tax Journal, Vol 58, No. 4 (2010)
- ["Change in Canadian tax rules make it easier to invest in Canada,"](#) Private Equity Bulletin (July 2010)
- ["Canada and the U.S. Ratify Significant Tax Treaty Changes,"](#) Michigan Tax Lawyer, Volume XXXV, Issue 1 (Winter 2009)
- ["Eligible Financial Contracts vs. Insolvency: Round II,"](#) Annual Review of Insolvency Law - 2007 - Janis P. Sarra, Editor (January 2008)
- ["Your guide to the transfer pricing impact of the new Canada-US Protocol,"](#) Tax Law Bulletin (December 2007)

#### **Education & Admissions:**

**Degree:** Called to the Ontario bar

**Year:** 2008

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**Degree:** MJur

**University:** University of Oxford

**Year:** 2009

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**Degree:** BCL / LLB

**University:** McGill University

**Year:** 2007

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**Degree:** BA

**University:** McGill University

The logo for mcmillan, featuring the word "mcmillan" in a lowercase, sans-serif font. The "m" and "c" are in a dark red color, while the "m", "i", "l", "l", "a", and "n" are in a light blue color. The logo is positioned in the upper left corner of a header image that shows a low-angle view of a modern glass skyscraper against a clear sky.

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**Year:** 2003

**Industries:** Investment Funds & Asset Management, Private Equity & Venture Capital

**Practices:** Mergers & Acquisitions, Tax, Executive Compensation