

Michael Ding

Associate

Toronto

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Practice Areas

Tax

Litigation & Dispute

Resolution

Corporate

Michael Ding is an Associate in the Tax Group at WeirFoulds LLP with a practice that focuses on various areas of domestic and international taxation planning, advice, and dispute resolution.

Prior to joining WeirFoulds, Michael practised as Counsel at the Department of Justice Canada, representing the Crown before the Tax Court of Canada, Federal Court of Canada, Ontario Superior Court of Justice and the Court of Appeal for Ontario. Michael has experience in advising on various tax and dispute resolution issues.

Michael received his Juris Doctor from Osgoode Hall Law School and his Honours Business Administration degree from Ivey Business School at the University of Western Ontario. Following law school, Michael served as a judicial law clerk at the Tax Court of Canada.

When he's not practising law, Michael enjoys skiing, scuba diving and cheering on the Toronto Raptors.

Called to the Bar

- Ontario, 2018

Languages

- English
- Mandarin
- French (working proficiency)

Education

- Osgoode Hall Law School, J.D., 2017 (Taxation Law Stream)
- University of Western Ontario – Ivey Business School, Honours Business Administration (H.B.A.), 2014
- Chartered Professional Accountants (CPA) – In-Depth Tax Program, Year 1

WeirFoulds LLP

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Notable Cases

- Triskelion Projects International Inc. v. Her Majesty the Queen (2022 TCC 63)

- Robert Mandel et al. v. 1909975 Ontario Inc. et al., (2020 ONSC 5343 (Commercial List), affirmed by 2021 ONCA 844)
- Minister of National Revenue v. Coinsquare Ltd. (T-1114-20)
- Perinpanayagam v. TFSA Processing Unit and the Attorney General of Canada (2020 FC 1111)
- Insurance Institute of Ontario v. The Minister of National Revenue (2020 TCC 69)
- Lagace v. Her Majesty the Queen (2019 TCC 249)

Awards

- Recognized by *Best Lawyers: Ones to Watch* as an upcoming leading practitioner in Tax Law (2025)
- Osgoode Hall Law School, Goodmans LLP Award for Academic Excellence (2016)

Professional Activities

- Ontario Bar Association, Newsletter Editor, Taxation Law Section Executive (2024 – 2025)
- Canadian Tax Foundation, Toronto Young Practitioners Group, Steering Committee
- Federation of Asian Canadian Lawyers, Advocacy and Policy Committee (2023- 2025)
- The Advocates' Society, Member-at-Large, Tax Litigation Practice Group (2023 – 2024)
- Ontario Bar Association, Member-at-Large, Taxation Law Section Executive (2023 – 2024)
- The Advocates' Society, Young Advocates Standing Committee
- Ontario Bar Association, Taxation Law Section, Member
- University of Toronto, Master of Forensic Accounting Program, Expert Witness Moot Court
- Canadian Tax Foundation, Ottawa Young Practitioners Group, past steering committee member

Community Involvement

- Pro Bono Students Canada, past Tax Advocacy Project Coordinator

Speaking Engagements

- Chair, "Updates on CRA Audits", Ontario Bar Association, Online, May 26, 2025
- Speaker, "Navigating Current Legal and Regulatory Issues", PM Springfest 2025, Toronto, ON, April 24, 2025
- Speaker, "CRA Audit/Dispute Resolution", Toronto Young Practitioners Group Meeting, Canadian Tax Foundation, Toronto, ON, April 23, 2025
- Speaker, "Budget 2024 – Select Measures All GTAAFN Members Need to Know", GTA Accountants & GTA Finance Network, Online May 16, 2024
- Speaker, "Legal and Regulatory Issues Facing Building Owners and Property Managers", PM Springfest 2024, Toronto, ON, May 9, 2024
- Speaker, "Navigating Global Tax Landscapes", Toronto Region Board of Trade and World Trade Centre Toronto, Online, April 16, 2024
- Chair, "The Current State of CRA Audits", Ontario Bar Association Tax Law Program, Online, March 5, 2024
- Speaker, "Roundtable with CRA & Finance: New GAAR & Mandatory Disclosure Rules",

Toronto Young Practitioners Group Meeting, Canadian Tax Foundation, Toronto, ON, February 21, 2024

- Panelist, "The Expanded GAAR and Mandatory Disclosure Rules", The Estate Planning Council of Toronto Tax Update, Toronto, ON, December 5, 2023
- Moderator, Toronto Young Practitioners Group Meeting, Canadian Tax Foundation, Toronto, ON, October 10, 2023
- Instructor, "2023 Federal Budget Update: Key Measures Impacting Canadian Taxpayers", GTA Accountants & GTA Finance Network, Online, May 25, 2023
- Moderator, "Communicating with Clients Workshop", Toronto Young Practitioner Steering Committee, Canadian Tax Foundation, February 23, 2023
- Instructor, "Preparing for a Flipping Tax Dispute", GTA Accountants & GTA Finance Network, January 19, 2023
- Speaker, "Bad Facts Make Bad Law? A Reviews of *Deans Knight*", Canadian Tax Foundation YP Committee, December 14, 2022
- Presenter, "Take Your Client to (Tax) Court - Navigating the Informal Procedure Process", GTAAFN, Virtual, November 9, 2022

Additional Publications:

- Author, "[Reducing the Impact of the Capital Gains Inclusion Rate Increase](#)", *Taxes and Wealth Management*, Thomson Reuters Canada, Issue 17-3, September 2024
- Author, "[Blurred Lines: Paving the Way to a Results-Driven GAAR Regime](#)", *Canadian Tax Foundation Canadian Tax Journal*, 2023, Volume 71, Issue Number 4
- Co-Author, "[New notifiable transactions unveiled: Ignore at your peril](#)", *Law360 Canada*, November 23, 2023
- Co-Author, "[Impact of CAE case](#)", Letter to Department of Finance Canada, CPA Canada, August 11, 2023
- Author, "[The Due Diligence Defence Against Directors' Liability](#)", *Canadian Tax Focus*, Volume 13, Issue 2, May 2023
- Author, "[Out of Bounds: Mistakes as to Tax Consequences Not a Basis for Recession](#)", *Canadian Tax Journal*, Volume 71, Issue 1, April 2023

Media Mentions:

- "[Interview with Frank Walwyn](#)", *Friends Who Argue, The Advocates' Society*, October 19, 2023.

Publications

- Capital Gains Inclusion Rate Increase Proposal ~~Dead~~ Deferred, January 31, 2025
- Capital Gain Inclusion Rate Draft Legislation Released, June 10, 2024
- The First Home Savings Account – A Key to Savings for First-Time Home Buyers, June 03, 2024
- Should You Gift the Cottage or Other Appreciating Personal Use Property Before the Increase to the Capital Gains Inclusions Rate?, May 30, 2024
- Expropriations and the Proposed Increased Capital Gains Inclusion Rate, May 23, 2024
- Last Minute Announcement – Bare Trusts Exempt from 2023 T3 Reporting Requirement,

March 28, 2024

- [CRA Clarifies Penalty Relief for Bare Trusts, March 22, 2024](#)
- [Bare Trusts: Laying Bare Imminent T3 Filing Requirements, January 18, 2024](#)
- [The Mandatory Disclosure Rules: CRA Releases Updated Guidance, November 06, 2023](#)
- [The Mandatory Disclosure Rules: New CRA Guidance in the Employment Context, November 03, 2023](#)
- [Advisors Beware – New Notifiable Transactions Released, November 01, 2023](#)
- [The Expanded Mandatory Disclosure Rules: An In-Depth Discussion, October 16, 2023](#)
- [Knock Knock – Underused Housing Tax Filings Due October 31, 2023, October 05, 2023](#)
- [So, an Employee Wants to Work Remotely in Canada, eh?, July 21, 2023](#)
- [Update on Those Damn Flipping Rules, November 14, 2022](#)