

# Andrew C. Bateman

## Partner

### Calgary

#### OFFICE

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## Industries & Expertise

#### INDUSTRIES

Energy & Natural Resources | Franchising & Distribution | Technology | Charity & Not-For-Profit | Real Estate

#### EXPERTISE

Charities & Not-For-Profit | Corporate Tax | Tax Controversy and Disputes Resolution | Private Client Services | Tax

## Biography

#### BAR ADMISSION

Alberta, 2007

#### EDUCATION

- Juris Doctor (JD), University of Calgary, 2006
- Bachelor of Commerce (B.Comm), University of Alberta, 1998

Andrew Bateman is the leader of the Corporate Tax group at Miller Thomson. His current practice is focused on tax planning and dispute resolution for complex private client matters. Andrew has experience in a wide array of taxation matters, including public and private corporate transactions, tax dispute resolution and litigation, trust and estate tax matters, First Nation taxation and goods and services tax. His background in business and 15 years of experience at a leading tax law firm in Calgary are the foundation of his strong

negotiation, strategy, and conflict resolution skills, making him a valuable asset to his clients.

Andrew is a frequent presenter and speaker at tax and legal conferences, and is an author of numerous tax articles. He has been a sessional instructor for tax courses at the University of Calgary Faculty of Law. Andrew is committed to sharing knowledge and staying abreast of industry developments, benefitting his clients with his up-to-date knowledge.

Andrew is a member of various professional organizations, including the Law Society of Alberta, the Canadian Bar Association, and the Canadian Tax Foundation. He has served in a number of Board roles, including as a Director of the Theatre Calgary Endowment Foundation and as President and Director of the Calgary Winter Club.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – Tax Law, 2024 – 2025

### Thought leadership

- Co-Presenter, “Review of Current Tax Cases”, Banff CA Small Practitioners Forum, annually from 2014-2021
- Co-Presenter, “Taxation and Cryptocurrency”, Private Presentation, August 2021
- Speaker, “Tax Update: New Trust Reporting Rules”, CBA Southern Alberta, June 2021
- Co-Presenter, “The Digital Economy – A Canadian Indirect Tax Update”, National Commodity Tax Symposium, October 2019
- Co-Presenter, “What’s New and What to Anticipate for Private Enterprise Taxation”, Canadian Tax Foundation, Calgary Young Practitioners Group, April 2019
- Speaker, “Effectively Structuring Your Company For Transition”, Business Transitions Forum Calgary, October 2018
- Co-Presenter, “2018 Update on TOSI and Passive Income”, CPA Alberta, June 2018
- Presenter, “Family Law Tax Update”, CBA Southern Alberta, April 2018
- Co-Presenter, “Commodity Tax Considerations in Corporate Reorganizations and M&A Transactions”, National Commodity Tax Symposium, November 2017
- Co-presenter, “Small Business and Private Corporation Tax Update”, Canadian Tax Foundation, Calgary Young Practitioners Group, May 2017
- Co-Presenter, “Small Business and Professional Corporations Tax Update”, Society of Trust and Estate Practitioners (STEP), November 2016
- Co-Presenter, “A Review of Current Cases”, National Commodity Tax Symposium, 2016

- Speaker, "Family Law Tax Planning: Swimming in Shark-Infested Waters", Federation of Law Societies of Canada, National Family Law Program, 2016
- Speaker, "Tax Liability Concerns on Marriage Breakdown", Family Law Section, CBA Southern Alberta, 2016
- Speaker, "Tax Planning During an Economic Slowdown", CTF Prairies Tax Conference, 2015
- Speaker, "Review of Marriage Breakdown Tax Considerations", Taxation Specialist/Family Law Sections, CBA Southern Alberta, 2015
- Speaker, "Drafting Your First Trust: Taxes and Trusts", LESA Conference, 2015
- Speaker, "Trust Taxation Update", Wills and Trusts Section, CBA Southern Alberta, 2015
- Author, "Marriage Breakdown: A Practical Review of Income Tax Considerations", Canadian Tax Journal, 62:4, 2014
- Speaker, "Matrimonial Property Settlements: A Practical Review", CTF Prairies Tax Conference, 2014
- Speaker, "Tax Issues Related to Matrimonial Property Settlements", Taxation Non-Specialists, Canadian Bar Association, 2014
- Speaker, "Tax Liability Issues and Matrimonial Disputes", Alberta Law Conference, January 2014
- Speaker, "Tax Issues on Matrimonial Property Settlements", LESA Tax Update, May 2013
- Speaker, "Selected Developments Affecting Corporate Reorganizations", CTF Prairies Tax Conference, 2012
- Speaker, "Tax Issues with Related Party Transactions", Taxation Non-Specialists, CBA Southern Alberta 2012
- Author, "A Closer Look at Subsection 88(1.5)", Resource Sector Taxation (Federated Press), 2011
- Author, "Taxpayer Relief Under the Doctrine of Mistake", Tax for the Owner-Manager, 2010
- Author, "Crown Loses Appeal in Landrus", Tax for the Owner-Manager, 2009
- Speaker, "Update on Recent Tax Cases", Taxation Non-Specialists, CBA Southern Alberta, 2009
- Author, "GAAR: No Abuse of the Stop-Loss Rules in Landrus", Tax for the Owner-Manager, 2008
- Co-Author, "Henley v. R.: Welcome Guidance on Non-Section 7 Stock Options", Taxation of Executive Compensation and Retirement (Federated Press), 2007

## **Community roles**

- Past Chair, Young Practitioners Committee (Calgary Section), Canadian Tax Foundation
- Past Chair, Taxation Non-Specialists (Calgary Section), Canadian Bar Association
- Past Council Member, Canadian Bar Association (Alberta)
- Past Committee Member, Membership, Canadian Bar Association (Alberta)
- Past Contributing Editor, Canadian Tax Focus, Canadian Tax Foundation
- Past Sessional Instructor, Basic Tax Law, University of Calgary

## **Corporate directorships**

- Board of Directors, Theatre Calgary Endowment Foundation
- President, Board of Directors, Calgary Winter Club

**Memberships & affiliations**

- Member, Law Society of Alberta
- Member, Canadian Bar Association
- Member, Canadian Tax Foundation
- Member, Canadian Petroleum Tax Society
- Member, International Fiscal Association, Canadian Branch