

# Shashi B. Malik

## Associé

### Calgary

#### BUREAUX

403.298.2443

smalik@millerthomson.com



## Secteurs et Expertises

#### SECTEURS

Agroentreprises et production alimentaire |  
Énergie et ressources naturelles | Technologies |  
Immobilier

#### EXPERTISE

Droit des sociétés | Fiscalité des entreprises |  
Capital-investissement | Règlement de  
différends et de litiges fiscaux | Fusions et  
acquisitions

## Biographie

#### ADMISSION AU BARREAU

Alberta, 1997

#### FORMATION

- CA Designation Alberta, Institute of Chartered Accountants of Alberta (ICAA), 1992
- CA Designation Ontario, Institute of Chartered Accountants of Ontario (ICAO), 1989
- Trust & Estate Practitioner (TEP) Designation, 2015
- Canadian Institute of Chartered Accountants (CICA) Specialized Tax Course – International Tax, 2000
- CICA Specialized Tax Course – Corporate Reorganizations, 1998
- CBA Tax Law for Lawyers, 1997

- J.D., University of Calgary, 1996
- CICA In-Depth Tax Course, 1990-1992
- M. Acc., University of Waterloo, 1988
- B.A. (Chartered Accountancy Studies, Honours), University of Waterloo, 1987

#### **LANGUES**

Anglais

An experienced tax and business law partner, Shashi Malik guides clients through complex mergers, acquisitions, and corporate reorganizations. His knowledge and experience extend to private and public equity transactions, cross-border investments, and resolving disputes with tax authorities. Besides his legal work, Shashi contributes actively to various organizations, reflecting his commitment to professional excellence and community engagement. Prior to becoming a lawyer, Shashi, as a Chartered Professional Accountant, practiced as a tax manager with two different national chartered accounting firms.

With a remarkable academic background and extensive speaking engagements, Shashi's legal prowess is complemented by his commitment to knowledge sharing and mentorship. From presenting at prestigious conferences to being a trusted mentor to junior colleagues, Shashi's influence extends beyond legal matters. His multifaceted approach to law, education, and community involvement sets him apart as a lawyer dedicated to both professional growth and enriching legal discourse.

Shashi's professional affiliations speak volumes about his commitment to legal excellence and ongoing learning. From memberships in the Canadian Bar Association and Chartered Professional Accountants of Canada to being recognized for his ethical standards by Martindale-Hubbell, his dedication to legal proficiency and integrity is evident. His list of accolades and educational accomplishments underscores his continuous pursuit of knowledge and legal proficiency.

## **Engagement**

### **Reconnaissance**

- *The Canadian Legal Expert Directory*, Estate & Personal Tax Planning, 2024
- King's Counsel (appointed Queen's Counsel in 2022)
- Martindale-Hubbell AV Peer Review Rated (Preeminent), 2013-2022, its highest level of professional ranking recognized by peers for honesty, integrity, ethical standards and technical legal ability
- CICA Specialized Tax Course—International Tax, 2000
- CICA Specialized Tax Course—Corporate Reorganizations, 1998
- CBA Tax Law for Lawyers, 1997
- Stikeman Elliott National Tax Award, 1996

- Canadian Petroleum Tax Society Award of Excellence in Corporate Taxation, 1996
- Dean's Honour Roll, University of Calgary Law School, 1996
- Dean's Honour List, University of Waterloo, 1984-1987 inclusive
- University of Waterloo Faculty of Arts Entrance Scholarship, 1983, 1984
- University of Waterloo Faculty of Arts Scholar, 1983

## **Leadership éclairé**

- Speaker, Canadian Tax Foundation British Columbia Tax Conference, 2019
- Presenter, "Planning for Divestiture under TOSI," British Columbia Tax Conference, September 2019
- Co-author, "Planning for Divestiture under TOSI," Canadian Tax Foundation, 2019
- Presenter, "Planning in the Brave New World of TOSI," Prairie Provinces Tax Conference, May 2019
- Co-author, "Planning in the Brave New World of TOSI," Canadian Tax Foundation, 2019
- Author, "Rectification – Where are We Now," 2019
- Author, "Accessing Corporate Surplus," 2019
- Author, "Inter vivos Pipeline Planning," 2019
- Speaker, Canadian Tax Foundation Prairie Provinces Tax Conference, 2018 – 2019
- Instructor, Educational workshops for clients of small CA firms, 1999 – 2019
- Principal to Articling Students and mentor to numerous Associates and junior Partners
- Speaker, "Diversity & Inclusion," Federation of Asian Canadian Lawyers, Calgary
- Presenter, "Subsection 55(2) and Safe Income," Prairie Provinces Tax Conference, May 2018
- Co-author, "Subsection 55(2) and Safe Income," Canadian Tax Foundation, 2018
- Speaker, STEP presentations and conferences, 2013, 2017
- Presenter, "Family Succession Planning and the Revised Finance Proposals," Society of Trust and Estate Practitioners (STEP) Canada (Calgary Branch), October 2017
- Member, By-laws and Rules Committee of the ICAA, 2009 – 2017
- Author, "Tax Planning In Difficult Times and Current Issues Overview," 2017
- Author, "Federal Budget: Small Business Taxation Measures," 2016
- Speaker, "Tax Issues re Family Law," CBA Southern Alberta Law Conference
- Author, "Recent Tax Developments, Structuring for Canadians Doing Business in the United States," 2014
- Author, "Recent Tax Developments – Federal Budget Update," 2013
- Presenter, "Insurance – Not So Taxing," CIBC Wood Gundy/Austin Estate Planning, November 2013
- Presenter, "Post Mortem Tax Planning Part II – Business Issues," Society of Trust and Estate Practitioners (STEP) Canada (Calgary Branch), October 2013

- Presenter, "Restructuring for Sale of a Business and Cross-Border Investment Issues," PKF Canadian Tax Interest Group, September 2013
- Author, "SCC Daishowa Decision: Assumed Liabilities Not Considered Proceeds of Disposition," Tax Notes, August 2013
- Presenter, "Federal Budget and Legislative Update," Miller Thomson seminar Saskatoon and Regina, 2013
- Presenter, "Recent Tax Developments," Miller Thomson seminar Saskatoon and Regina, 2011 – 2012
- Presenter, "Planning for the Tax Efficient Sale of a Business," CIBC Wood Gundy, June 2011
- Presenter, "Restructuring for the Sale of a Business," Entrepreneurial CA's of Calgary, March 2011
- Author, "Update on Cross-Border Taxation and Taxable Canadian Property," 2011
- Presenter, "Tax Update," Stikeman Elliott Calgary, 2009 – 2010
- Presenter, "Tax Negligence and Practicing Safe Tax," Entrepreneurial CA's of Calgary, March 2004 and October 2004
- Presenter, "CPD Course – Practicing Safe Tax seminar," Institute of Chartered Accountants of Alberta (Calgary and Edmonton), 1999 – 2007
- Instructor, Professional Development Tax Courses, Institute of Chartered Accountants of Alberta (ICAA), 1998 – 2007

### **Engagement communautaire**

- National Board of Directors, MS Society of Canada, 2021 – Current
- Board of Directors, MS Society, Calgary Branch (past Member)
- Instructed Professional Development Tax Courses for ICAA, 1998-2007
- Member, Bylaws and Rules Committee of the ICAA, 2009-2017
- Member, Board of Directors, for several private companies
- Trustee for several family trusts
- Speaker CBA Southern Alberta Law Conference
- United Way Calgary Leader, 2003-2018

### **Adhésions et affiliations**

- Member, Canadian Bar Association
- Member, Law Society of Alberta
- Member, Chartered Professional Accountants of Canada
- Member, Chartered Professional Accountants of Alberta (formerly ICAA)
- Member, Chartered Professional Accountants of Ontario (formerly ICAO)

- Member, Trusts & Estates Practitioners (STEP)
- Member, Canadian Tax Foundation
- Member, Canadian Petroleum Tax Society
- Member, International Fiscal Association, Canadian Branch
- Canadian Bar Association Alberta Branch—Managing Partners Section, Taxation Specialists Section
- Member, Calgary Bar Association
- Member, Calgary Chamber of Commerce