



## Carrie D'Elia

Partner, Tax

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**Toronto**

(416) 862-4220

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Bar Admission: Ontario, 2002

### Areas of Expertise

- [Banking and Financial Services](#)
- [Power and Utilities](#)
- [Real Estate](#)
- [Tax](#)
- [Tax Disputes](#)
- [Tax Litigation](#)
- [Telecom](#)
- [Transfer Pricing](#)

Carrie D'Elia is a partner in the firm's tax department. Her practice includes tax disputes with the Canada Revenue Agency and provincial tax authorities across the country, as well as litigation before the Tax Court of Canada, Federal Court of Appeal, Supreme Court of Canada and provincial courts.

Carrie has been involved with tax issues including transfer pricing, tax avoidance in the federal and provincial contexts, the deductibility of settlement payments and other types of expenses, and Canadian tax aspects of mergers and acquisitions, in addition to a range of administrative and procedural matters specific to the tax area.

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### Awards and Recognition

- **International Tax Review World Tax Practitioners Rankings:** Recognized in Tax Controversy; Women in Tax: recognized as a Highly Regarded lawyer

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### Credentials

### Education

- Osgoode Hall Law School, LL.B.
- University of Toronto, B.A. (Hons.) (English)

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Languages

- English

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Professional Affiliations

- Canadian Bar Association
- Ontario Bar Association
- Canadian Tax Foundation
- International Fiscal Association
- The Advocates' Society