



**Caroline Harrell**  
Associate

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**Expertise**  
Tax  
Tax Disputes

**Bar Admissions**  
Ontario, 2022

## Caroline is developing a comprehensive tax practice.

She has assisted on a range of tax matters, including tax litigation and dispute resolution, tax planning and corporate reorganizations. She has appeared before the Federal Court of Appeal and the Ontario Superior Court (Commercial List), on cases ranging from tax avoidance to applications to rectify defective legal documents. She regularly advises on voluntary disclosures, objections and appeals.

Prior to joining Davies, Caroline worked at a full-service, international law firm in Toronto.

### REPRESENTATIVE WORK

#### Leading Cinema Operator

Acted for a leading cinema operator in its successful tax dispute with the Canada Revenue Agency in connection with the treatment of the sale of a movie theatre as a capital versus income gain.

### INSIGHTS

The Proposed Enhancement of CRA's Audit Powers, Part Two: Unpacking the New Non-Compliance Regime  
May 24, 2024

The Proposed Enhancement of the CRA's Audit Powers, Part One: Under Penalty of Perjury  
May 03, 2024

Down but not out: Rectification granted by the Ontario Superior Court to correct trust deeds, co-author  
Nov. 27, 2023

Canada Revenue Agency's expanded audit powers: What taxpayers need to know, part two, co-author  
Oct. 02, 2023

Canada Revenue Agency's expanded audit powers: What taxpayers need to know, part one, co-author  
Aug. 14, 2023

### EDUCATION

University of Toronto, Faculty of Law, JD, 2021  
University of Victoria, Gustavson School of Business, BComm (with Distinction), 2018

### PROFESSIONAL AFFILIATIONS

The Advocates' Society

# DAVIES

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Canadian Tax Foundation

### **COMMUNITY INVOLVEMENT**

Canadian Tax Foundation, Young Practitioner Steering Committee