



## Shannon James

Senior Associate

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[Estate & Trust Litigation](#)  
[Tax Disputes & Litigation](#)  
[Estate & Trust Administration](#)  
[Private Client Planning](#)

Shannon assists clients in resolving tax disputes—from the audit and objections stages to tax appeals—both in and out of court. She also advises on:

- audit management
- maintaining privilege
- responding to demands for information
- correcting non-compliance issues

She has worked with taxpayers and tax authorities at the federal and provincial levels, including Québec.

Shannon is fluent in English and French.

## Experience

- *JTI-Macdonald Corp. v Alberta*, 2016 ABCA 28 – Successfully set aside an adverse interpretation of the *Tobacco Tax Act (Alberta)* and overturned a \$16 million assessment of provincial tobacco tax.

## Insights & Events

- Fall Economic Statement 2020 — Key Tax Announcements
- New Canada Emergency Rent Subsidy (CERS) Program
- CRA audit activities for COVID-19 financial relief programs
- FCA refuses to pierce the corporate veil in Cameco transfer pricing case
- Supreme Court of Canada Won't Reconsider the GAAR in Birchcliff Energy Ltd.
- Federal Court Of Appeal Confirms Tax Deductibility Of Oversight Expenses In M&A Transactions
- Federal Court Of Appeal Reaffirms The Validity Of Transactional Common Interest Privilege
- Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class
- Don't Delay; Disclose Today: Substantial Changes to the Voluntary Disclosure Program Take Effect March 1, 2018
- Co-author, "A Common Law Relationship is Not a Marriage," STEP Inside Vol 17:1, January 2018
- Alberta Court of Appeal denies equitable "Hail Mary" in Harvest Operations Corp. v Attorney General of Canada

## Beyond our Walls

### Professional Involvement

- Member, Canadian Bar Association
- Member, Law Society of Alberta
- Member, Calgary Bar Association
- Member, Association des juristes d'expression française de l'Alberta (AJEFA)
- Member, Canadian Tax Foundation
- Member, Association of Women Lawyers
- Affiliate Member, STEP Calgary

### Community Involvement

- Conseil de développement économique de l'Alberta
- Volunteer, Court of Queen's Bench Amicus Program
- Volunteer, civil claims duty counsel, Pro Bono Alberta
- Volunteer, BLG Business Venture Clinic

## Bar Admission & Education

- Alberta, 2013
- JD (Dist., Programme de droit canadien), University of Ottawa, 2012
- BA (Dist.), University of Calgary, 2009
- Licence en droit (Programme de droit canadien), University of Ottawa, 2012



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