



Bhuvana Rai

Senior Associate

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[Appellate Advocacy](#)

[Tax Disputes & Litigation](#)

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Bhuvana maintains a diverse tax practice with a focus on cross-border tax, COVID-19 and tax disputes. With broad expertise in a variety of income and excise tax matters, she provides advice throughout the tax process, including:

- identifying and minimizing audit risks
- responding to CRA inquiries
- objecting to assessments
- escalating disputes to the Tax Court of Canada and Federal Court of Appeal when necessary

Prior to joining BLG, Bhuvana worked at the national Tax Litigation directorate of the Department of Justice, defending large CRA assessments against multinational and public institutions. With her experience as part of the Rectification and International Tax Committees for the Crown, she brings unique insight into navigating the audit, appeals, and litigation process from within the CRA. She also clerked at the Tax Court of Canada in 2015-2016.

Bhuvana has experience in a wide variety of income and excise tax matters, including:

- directors' liability issues
- indirect verification of income
- tax treaty disputes
- transfer pricing
- rectification

- registered plans
- General Anti-Avoidance Rule (GAAR)
- GST/HST joint venture issues
- voluntary disclosures

Bhuvana advises enterprises of all sizes on economic responses to COVID-19, particularly with respect to the Canada Emergency Wage Subsidy (CEWS) and Canada Emergency Response Benefit (CERB).

Experience

- Appearing before the Federal Court of Appeal in a GST/HST tax dispute. (*Rybakov v R*)
- Advising numerous Canadian and multi-national corporations on CEWS applications exceeding \$10 million.
- Advising multi-national entities on cross-border employment tax issues, including considerations of permanent establishment (PE).
Advising various large and medium enterprises on compliance with new COVID-19 tax and economic measures.
- Successfully representing the taxpayer in a precedential GST/HST case dealing with agency relationships and requisite IT credit documentation. (*Lohas Farm v R*)
- Counsel for the Crown on the primary GST/HST case dealing with joint venture agreements. (*Medallion Corporation v R*)
- Counsel for the Crown on an international transfer pricing dispute involving a transaction exceeding \$1 billion.
- Counsel for the Crown on tax treaty interpretation cases involving multinational tax transactions, GAAR, and the interpretation of the Canada-Luxembourg Tax Treaty.

Insights & Events

- Author, "2020's economic and fiscal snapshot reveals no new taxes – for now", BLG Article, July 2020
- Author, "Substantial changes announced to the CEWS program", BLG Article, July 2020
- Author, "Canada emergency wage subsidy: Summary & practical guide for employers", BLG Article, April 2020
- Author, "New COVID-19 wage subsidies for Canadian employers", BLG Article, April 2020
- Author, "COVID-19: Top five tax questions for individuals and businesses answered", BLG Article, March 2020
- Author, "Federal government introduces COVID-19 Economic Response Plan", BLG Article, March 2020
- Author, "Federal Government Announces Delay in Changes to Employee Stock Option Regime", BLG Article, December 2019
- Author, "New Developments Regarding the Application of Registered Plan Advantage Rules", BLG Article, December 2019
- Author, "Federal Budget 2019 – No Real Surprises ", BLG Article, March 2019
- Author, "The 2018 Federal Fall Economic Statement and the Oil and Gas Sector", BLG Article, December 2018
- Author, "CRA's Power to Compel Taxpayers to Disclose Uncertain Tax Positions Affirmed", BLG Article, November 2018
- Author, "Commercial Realities Shape the Interpretation of Tax Treaties", BLG Article, September 2018

Beyond Our Walls

Professional Involvement

- Member, OBA Women's Law Forum
- Chair, Young Practitioner's Committee, Canadian Tax Foundation
- Member, Young IFA Network, International Fiscal Association
- Member, Ontario Bar Association, Taxation Committee
- Member, Canadian Bar Association, Commodity Tax Section
- Member, Law Society of Ontario
- Member-at-large, The Advocates' Society, Tax Litigation Practice Group
- Chair, Canadian Tax Foundation (CTF), YP Committee Ottawa

Bar Admission & Education

- Ontario, 2015
- LL. M., York University, 2017
- J.D., University of Toronto, 2014
- B.A., University of Calgary, 2012

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