



# Michael Steele

SENIOR ASSOCIATE

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## CONTACT

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## Overview

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Michael's practice focuses on domestic and international tax aspects of mergers and acquisitions, private equity transactions, corporate reorganizations and public debt and equity offerings. Michael also advises global private investment fund sponsors in connection with fund formation matters. He has experience representing institutional investors, including Canadian pension plans with their investments in private equity funds worldwide.

## Featured Work

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[Agellan Commercial REIT in its C\\$680 million sale to Elad Genesis Limited Partnership](#)

[Scotiabank in its C\\$2.585 billion acquisition of MD Financial Management Inc. from the Canadian Medical Association](#)

[Mayfair Equity Partners in YO! Sushi Group Ltd.'s acquisition of Bento Inc., Canada's largest sushi company](#)

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## Recognition and Awards

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2023-2025 *Best Lawyers in Canada—One to watch in tax law*

# Insights

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[Court grants injunction to exclude legal professionals from mandatory disclosure requirements under the Income Tax Act](#)

[Canada releases modified proposals to amend the general anti-avoidance rule](#)

[COVID-19 : la Subvention salariale d'urgence du Canada](#)

[COVID-19: the Canada Emergency Wage Subsidy](#)

[La COVID-19 : annonces et changements en matière d'impôt fédéral au Canada](#)

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# News

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[176 Torys lawyers recognized in the 2026 Best Lawyers guide](#)

[179 Torys lawyers recognized in the 2025 Best Lawyers guide](#)

[161 Torys lawyers named in the 2024 Best Lawyers guide](#)

[Best Lawyers recognizes 121 of Torys' leading lawyers](#)

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# Professional Involvement

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Michael completed a clerkship at the Tax Court of Canada. He is a member of the Canadian Tax Foundation and has completed Parts I, II and III of the CPA Canada In-Depth Tax Course.

# Education and Bar Admissions

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Education

## Bar Admissions

Ontario, 2017