



Marie-France Dompierre

Partner

Office

Montréal

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Expertise

Tax

Tax Disputes

Bar Admissions

British Columbia, 2022

Québec, 2010

Ontario, 2010

Marie-France creatively and efficiently resolves her clients' most pressing tax issues, both in and out of the courtroom.

Marie-France works with Canadian and international clients to avoid, manage and resolve domestic and international tax disputes with provincial and federal tax authorities. Corporations and high net worth individuals – including athletes and entertainers – turn to her for guidance at every stage of the tax dispute process, from audit to appeal to trial.

A skilled and strategic litigator, she regularly represents clients before all levels of Court including, the Tax Court of Canada, the Federal Court, the Federal Court of Appeal, the Supreme Court of Canada and the Québec Court of Justice. She has advised on a wide range of complex tax issues namely, cross-border and international taxation, taxation of high net worth individuals, business and real estate taxation, including indirect taxes, as well as Scientific Research and Experimental Development (SRED) and other tax credits.

Before joining Davies, Marie-France practised at a full-service regional law firm and a leading law firm affiliated with an international professional services firm. She previously served as counsel with the Department of Justice, representing the Canada Revenue Agency in tax appeals, and as a Crown prosecutor focusing on the proceeds of crime and tax fraud. Marie-France articulated as a judicial law clerk at the Tax Court of Canada.

REPRESENTATIVE WORK

CAE Inc.

Acted for CAE Inc. before the Federal Court of Appeal and their leave application to the Supreme Court of Canada in their dispute against the Canada Revenue Agency with respect to the characterization of an unconditionally refundable loan from the Government of Canada, namely for Scientific Research and Experimental Development (SRED) purposes, as “governmental assistance”.

Real Estate Joint Venture

Acting for a real estate joint venture before the Court of Québec in a tax dispute against Revenu Québec with respect to the characterization of tenant inducement payments.

Individuals

Acted for individuals before the Tax Court of Canada in their dispute against the Canada Revenue Agency with respect to the purported application of the General Anti-Avoidance Rule following the intergenerational transfer of their business.

Professional athletes

Acting for professional athletes in their disputes before the Tax Court of Canada against the Canada Revenue Agency with respect to the correct manner in which their taxable income earned in Canada is to be computed under the *Income Tax Act*.

DAVIES

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Knicht Therapeutics Inc.

Acting for Knicht Therapeutics Inc. in its dispute before the Tax Court of Canada with respect to the application of Canada's foreign accrual property income regime.

Hillcore Financial Corporation

Acting for Hillcore Financial Corporation and related entities (the Taxpayers) in their dispute before the Tax Court of Canada with respect to trading in foreign exchange derivative contracts and other related disputes.

RECOGNITIONS

Chambers Canada: Canada's Leading Lawyers for Business—Tax: Litigation

National Law Journal—Gaming and Entertainment Law Trailblazers (2022)

Benchmark Canada: The Definitive Guide to Canada's Leading Litigation Firms & Attorneys—Future Star

Lexpert Rising Stars: Leading Lawyers 40 and Under

Lexpert Special Edition: Litigation

The Canadian Legal Lexpert Directory—Corporate Tax; Litigation: Corporate Tax

The Best Lawyers in Canada—Tax Law

INSIGHTS

Association de planification fiscale et financière, Congrès annuel 2024, "Bloc administration fiscale – Panel sur la vérification fiscale et sur les enquêtes criminelles"; Gatineau, QC

Oct. 10, 2024

Association de planification fiscale et financière, Colloque sur la fiscalité de l'immobilier 2024, "Jurisprudence récente et interprétations techniques – Domaine immobilier"; Montréal, QC

Sept. 19, 2024

Canadian Tax Foundation, "Perspectives of the Judiciary – Part III"; Montréal, QC

Sept. 05, 2024

Interview, *The New York Times*, *The Athletic*, "Anywhere but Canada: How a tax ruling could hobble pro teams north of the border"; Web Publication

July 23, 2024

Interview, *La Presse*, "Quand le fisc affronte les athlètes"; Web Publication

June 29, 2024

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

May 24, 2024

Interview, *Canadian Lawyer Magazine*, "New CRA audit powers proposed in federal budget raise uncertainty, say Davies tax lawyers"; Web Publication

May 22, 2024

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

May 03, 2024

Association de planification fiscale et financière, Colloque sur la fiscalité minière 2024, "Revue de la jurisprudence récente"; Montréal, QC

May 01, 2024

Association de planification fiscale et financière, Colloque sur l'administration fiscale 2024, "Conférence de règlement à l'amiable, point de vue de la cour canadienne de l'impôt"; Montréal, QC

Mar. 14, 2024

EDUCATION

Osgoode Hall Law School, LLM (Tax Law), 2013

University of Ottawa, JD (Honours), 2008

University of Ottawa, LLL (Honours), 2007

PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière

Canadian Tax Foundation

The Advocates' Society

COMMUNITY INVOLVEMENT

Association de planification fiscale et financière, Tax Administration Conference Committee

Barreau de Montréal, Liaison Committee with the Tax Court of Canada

Barreau du Québec, Taxation Committee

Canadian Bar Association, Taxation Law Committee – Québec Branch, vice-president

Canadian Bar Association, Tax Court Bench and Bar Committee

Canadian Tax Foundation, Tax Litigation Committee, co-president

The Advocates' Society, Tax Litigation Practice Group, chair

TEACHING ENGAGEMENTS

Marie-France is a lecturer in the Master's program in Taxation at Université de Sherbrooke, and teaches the administrative tax law course at HEC Montréal for the Master's program in Law, Taxation option and for the postgraduate degree in Taxation. She also serves as a mentor for the Université de Montréal's Donald G.H. Bowman National Tax Law Moot competition.