



## Guy Du Pont, Ad.E.

Partner

### Office

Montréal

### Tel

514.841.6406

### Email

gdupont@dwpv.com

### Expertise

Dispute Resolution  
Investigations and White Collar  
Defence  
Tax Disputes

### Bar Admissions

British Columbia, 2022  
Ontario, 1983  
Québec, 1976

## Guy's practice focuses on complex and high-stakes litigation.

For over 40 years, he has advised in a wide range of fields, including tax, corporate, criminal, constitutional and environmental law. He has particular expertise and success in representing clients in class actions and mass tax appeals.

Guy's strategic counsel and fearless advocacy skills have established him as a leader in his field. He is ranked in Band 1 in *Chambers Canada* for Dispute Resolution: Québec and Tax: Litigation.

In 2014, he was awarded the Tax Court of Canada Medal in recognition of his services to the Tax Court.

### REPRESENTATIVE WORK

#### Canadian Civil Liberties Association

Acted on a *pro bono* basis for the Canadian Civil Liberties Association as intervener in *S.L. v. Commission scolaire des Chênes*, in which the Supreme Court of Canada had to decide the circumstances under which parents may request that their children be excused from attending mandatory classes on the basis that they interfere with their freedom of religion.

#### BCE Inc.

Acted for BCE Inc. and Bell Canada in a successful appeal to the Supreme Court of Canada in a landmark commercial case involving the proposed \$51.7 billion privatization of BCE. The decision of the Supreme Court in this case set the standard in Canada for approval of plans of arrangement and claims of oppression. It also clarified the law concerning the duties of directors of public companies faced with potential change of control transactions. This case also resulted in the fastest commercial appeal ever heard by the Supreme Court of Canada. The appeal was heard by the Court and decided unanimously in favour of BCE less than 30 days after BCE launched its application for leave to appeal from a decision of the Québec Court of Appeal revoking approval for BCE's proposed plan of arrangement that had been granted by Justice Silcoff of the Quebec Superior Court following a lengthy and highly expedited trial.

#### Ludco Enterprises Ltd.

Acted for Ludco Enterprises Ltd. in its successful challenge of federal income tax assessments in relation to the issue of deductibility of interest on borrowed money used to purchase shares (before the Tax Court of Canada, the Federal Court of Canada, the Federal Court of Appeal and the Supreme Court of Canada).

#### Pharmascience Inc.

Acted successfully for Pharmascience Inc. and secured the dismissal of a \$3.9-billion class action against manufacturers of generic medications in relation to allegations of improper pricing of medications subsidized under the provincial drug insurance system.

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### Concordia University

Acted successfully for Concordia University in the *Bisaillon v Concordia University* case before the Supreme Court of Canada. Davies argued that the Superior Court had no jurisdiction to entertain a class action initiated by Bisaillon claiming the payment by Concordia of well over \$100 million to the pension fund of its employees.

### Canadian Chamber of Commerce

Acted successfully on behalf of the Canadian Chamber of Commerce in favour of Wal-Mart before the Supreme Court of Canada in an appeal concerning the scope of the employer's right to cease operations, even where the alleged reason for the business closure was the employer's unwillingness to deal with a union that had recently obtained certification of the workplace. The majority of the Supreme Court held that although anti-union animus could, in principle, constitute the basis for awarding compensation under the unfair labour practice provisions of the Québec *Labour Code*, the wrongful dismissal provisions assumed the continued existence of a workplace.

### Highshare Inc.

Acting for various taxpayers in a tax appeal before the Court of Appeal of Québec in proceedings against Revenu Québec, concerning the qualification of a tax shelter.

### EDF Renewables Canada Inc.

Acted for EDF Renewables Canada Inc. in a tax appeal before the Tax Court of Canada to determine if three wind-farm facilities in Québec constitute inventory or capital property for tax purposes.

### Confidential client

Representing a high-net-worth individual before the Tax Court of Canada in a dispute involving foreign exchange forward contracts in what is commonly referred to as "straddle" trading.

### Confidential Client

Acting for a confidential client, as an innocent third party in an investigation, led by Québec's permanent anti-corruption unit.

## RECOGNITIONS

American College of Trial Lawyers—Fellow

Québec Bar—Lawyer Emeritus Distinction

*Chambers Global: The World's Leading Lawyers for Business*—Dispute Resolution: Litigation (Band 1); Tax: Litigation (Band 1)

*Chambers Canada: Canada's Leading Lawyers for Business*—Litigation, General Commercial: Québec (Band 1); Tax: Litigation (Band 1); White Collar Crime and Government Investigations

Benchmark Canada's Hall of Fame Award—Recipient

*Benchmark Canada: The Definitive Guide to Canada's Leading Litigation Firms & Attorneys*—Top 50 Trial Lawyers in Canada (2017-2024)

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*Benchmark Canada: The Definitive Guide to Canada's Leading Litigation Firms & Attorneys*—Arbitration (Litigation Star); Commercial (Litigation Star); Criminal (Litigation Star); Tax Disputes (Litigation Star)

International Tax Review's *Tax Controversy Leaders*

International Tax Review's *World Tax: The Comprehensive Guide to the World's Leading Tax Firms*—Tax Controversy (Highly Regarded)

*The Legal 500 Canada*—Dispute Resolution: Québec (Hall of Fame); Tax (Leading Partner)

*The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada*—Litigation: Corporate Tax

*Lexpert Special Edition: Litigation*

*Lexpert Guide to US/Canada Cross-Border Lawyers in Canada*—Dispute Resolution

*The Canadian Legal Lexpert Directory*—Litigation: Corporate Tax (Most Frequently Recommended); Estate and Personal Tax Planning: Estate Litigation; Litigation: Regulatory and Public Law

*The Best Lawyers in Canada*—Alternative Dispute Resolution; Appellate Practice (Lawyer of the Year 2021, Montréal); Bet-the-Company Litigation; Criminal Defence; Corporate and Commercial Litigation; Tax Law (Lawyer of the Year 2017, Montréal)

*Who's Who Legal: Corporate Tax*—Controversy; *Who's Who Legal: Canada*—Corporate Tax

Tax Court of Canada Medal—for services to the Tax Court

Ordre du mérite, University of Ottawa Faculty of Law Civil Law Section

Association des avocats de la défense de Montréal— for his 40 years of criminal law practice

Expert Guides' *Best of the Best*; Expert Guides—White Collar Crime

## INSIGHTS

Supreme Court of Canada Reprimands Québec Court of Appeal's Use of "Secret Trial"

June 11, 2024

Québec Court Tackles Novel Issues During Approval of the Second Remediation Agreement (a.k.a. Deferred Prosecution Agreement) Under the Canadian *Criminal Code*

May 23, 2023

The Right Not to Be Subjected to Cruel and Unusual Treatment or Punishment: The Case of Minimum Fines

May 18, 2021

OECD Report: The Role of Corporations in Fighting White Collar Crime Enablers  
Apr. 12, 2021

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## **EDUCATION**

University of Ottawa, LLL, 1975

## **PROFESSIONAL AFFILIATIONS**

American Bar Foundation, Fellow  
American College of Trial Lawyers, Fellow  
American Law Institute  
Association de planification fiscale et financière  
Canadian Bar Association  
Canadian Tax Foundation  
International Fiscal Association

## **BOARD MEMBERSHIPS**

Canadian Tax Foundation, Board of Governors, former governor

## **COMMUNITY INVOLVEMENT**

American College of Trial Lawyers, Special Problems/Admin of Justice  
Committee (Canada)  
American Law Institute, Consultative Group on Aggregate Litigation  
American Law Institute, Consultative Group on Intellectual Property  
American Law Institute, Consultative Group on Sentencing  
Canadian Bar Association, Tax Court Bar and Bench Committee, chairman  
L'Association québécoise des avocats et des avocates de la défense