



Laurie Goldbach

Partner

T 403.232.9707

F 403.266.1395

Calgary

LGoldbach@blg.com

[LinkedIn](#)

[Tax](#)

[Tax Disputes & Litigation](#)

[Appellate Advocacy](#)

[White Collar Criminal Defence and](#)

[Corporate Investigations](#)

[Energy - Oil & Gas](#)

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Laurie assists clients with **tax litigation** and **dispute resolution**, from the audit and objection stages to appeals before the courts.

Her practice involves:

- resolving and litigating, if necessary, tax issues such as the GAAR and tax avoidance, computation of profit, the meaning of inventory, interest deductibility, transfer pricing, deductibility of certain benefits, treaty interpretation, and corporate reorganizations
- assisting with complex tax audits
- ensuring that tax authorities operate within lawful parameters regarding their demands for information and documentation
- correcting non-compliance issues
- representing corporate taxpayers in sales tax, fuel tax and other commodity tax disputes
- pursuing judicial reviews in connection with the actions of taxing authorities
- obtaining rectification and related equitable remedies related to transactions with unintended tax consequences
- assisting clients participating in the Canada Revenue Agency (CRA) Voluntary Disclosure Program

Laurie regularly appears before all levels of courts in Alberta and has appeared before the Tax Court of Canada, the Federal Court of Canada and the Supreme Court of Canada.

Laurie has completed the Chartered Professional Accountants Canada in-depth tax course.

Within our firm, Laurie is currently Regional Group Manager of Specialized Business Law and National Leader of our Tax Disputes and Litigation Group.

Experience

- **Kone inc. c. ARQ**, 2022 QCCQ 9892 — Represented Kone Inc. in a successful appeal of tax assessments issued by Revenu Québec which imputed interest income totaling \$75 million on the basis that the underlying sale and repurchase agreements were sham transactions and were subject to Québec's General Anti-Avoidance Rule. Currently representing the taxpayer in ARQ's appeal to the Québec Court of Appeal.
- **R v Yang**, 2020 CarswellAlta 2621 (ABQB), represented individual target and related closely-held corporations in multiple court appearances as related to 15 simultaneous search warrants executed cross-country in the first publicized "Panama Papers" tax evasion investigation in Canada.
- **Deans Knight Income Corp. v. Canada**, 2023 SCC 16 - acted as counsel for the Canadian Chamber of Commerce intervening before the Supreme Court of Canada in this seminal case addressing the application of the general anti-avoidance rule (GAAR) under the *Income Tax Act* (Canada).
- **John Wood Group PLC** in the US\$67 million sale of its joint venture interest in TransCanada Turbines to joint venture partner TC Energy.
- **Kerry (Canada) Inc. v. Canada**, 2019 FC 377: Successful application for judicial review to give effect to a decision of Canadian Competent Authority in the context of a transfer pricing dispute.
- **Burlington Resources Ltd. v. British Columbia**, 2013 BCSC 292; 2015 BCCA 19: Lead counsel to a number of well servicing contractors in a long-standing, industry-wide dispute involving the applicability of provincial sales tax.
- **Neville v. National Foundation for Christian Leadership**, 2014 BCCA 38: Appellate counsel to taxpayers in connection with the treatment of gifts under common law.
- **R v. Husky Oil Operations Limited**, 2014 SKQB 116: Lead trial counsel in a successful multi-week trial to a number of well servicing contractors in a long-standing industry-wide dispute involving the applicability of provincial sales tax.
- **Transalta Corporation v. Canada**, 2012 FCA 20: Appellate counsel to a major power company in its successful appeal in relation to a taxpayer's right to allocate sale proceeds between asset classes on the sale of a business.
- **Canada v. Remai**, 2009 FCA 340: Appellate counsel to an estate in a successful appeal from reassessment by the CRA which disallowed charitable tax credits in respect of donation of two promissory notes to a charitable foundation and related GAAR claims.
- **R v. Breakell**, 2009 ABCA 350: Appellate counsel to an individual charged under the tax evasion provisions of the Canadian *Income Tax Act*.
- **Canada v. Addison & Leyen Ltd.**, 2007 SCC 33: Appellate counsel in connection with a precedent-setting case regarding the ability to seek relief for unfair treatment by the CRA under section 160 of the *Income Tax Act*.
- **AltaGas Marketing Inc. et al v. Her Majesty the Queen**, 2007 FC 1234: Trial and appellate counsel to a number of petroleum producers in Alberta and Inuvik in the successful interpretation of a production license issued under the *Canada Petroleum Resources Act* and the assessment of royalty taxes payable to the Crown under it.
- **IFP Technologies (Canada) v. Encana Midstream and Marketing**, 2014 ABQB 470: Trial counsel in a lengthy trial to a major Canadian resource company in the successful defence to a multi-million-dollar contractual claim involving a SAGD prospect.

Insights & Events

- Author, "Solicitor-client privilege: New tax reporting requirements in Canada emphasize costly dilemma", BLG Article, January 2024
- Author, "Court orders delivery of tax planning memo prepared by accountants to CRA", BLG Article, September 2023
- Author, "Bill C-47: Mandatory tax disclosure requirements for taxpayers, promoters and advisors", BLG Article, August 2023
- Author, "Texas hold 'em or taxes hold 'em? Taxes and gambling in Canada", BLG Article, July 2023
- Environmental, Social and Governance (ESG) Trends: Why it's important and what you need to know, BLG Perspective, June 2023
- BLG Podcasts, BLG Podcast, June 2023
- Author, "Deans Knight: The case for rethinking GAAR amendments", BLG Article, June 2023
- Author, "Supreme Court of Canada issues much-anticipated decision on GAAR", BLG Article, May 2023
- Author, "Supreme Court to consider tax court jurisdiction", BLG Article, March 2023
- Author, "Alberta Budget 2023: Surplus, spending and a Spring election", BLG Article, March 2023
- Author, "Hickory, dickory, dock, payment verification deadlines are running out the clock: COVID-19 benefits in Canada", BLG Article, February 2023
- Author, "Cross-border repo: Not a sham, nor an abuse under Québec's Taxation Act", BLG Article, January 2023
- Author, "The COVID-19 pandemic and the right to a trial within a reasonable time", BLG Article, October 2022
- Author, "Filling in the tax gap: What to expect from CRA audits and investigations", BLG Article, September 2022
- Author, "Supreme Court denies equitable relief for tax mistakes", BLG Article, June 2022
- Author, "Federal Court of Appeal confirms a specific pleading of sham increases certainty", BLG Article, October 2021
- Author, "Federal Court of Appeal rules sham need not be specifically plead", BLG Article, October 2021
- Author, "The Pandora Papers and tax investigations in Canada", BLG Article, October 2021
- Author, "Audit disclosure: Do I have the right to remain silent?", BLG Article, August 2021
- Author, "Application of the Friedberg principles confirmed in recent FX straddle case", BLG Article, March 2021
- Coauthor, ["CRA moves forward with international audits despite continued backlog." Canadian Accountant, January 29, 2021](#)
- Author, "CRA moves forward with international audits despite continued backlog", BLG Article, January 2021
- Author, "2020 vision? U.S. election impacts for Canadian law and business", BLG Article, November 2020
- Author, "2020's economic and fiscal snapshot reveals no new taxes – for now", BLG Article, July 2020
- Author, "FCA refuses to pierce the corporate veil in Cameco transfer pricing case", BLG Article, July 2020

Beyond Our Walls

Professional Involvement

- Chair, Canadian Bar Association Tax Court Bench and Bar Committee
- Board of Governors, Canadian Tax Foundation
- Member, Law Society of Alberta

- Member, Law Society of Upper Canada
- Member, Canadian Bar Association
- Member, Canadian Tax Foundation
- Member, Canadian Petroleum Tax Society
- Instructor on ethics and professional responsibility in the Law Society of Alberta's mandatory education course for articling students (CPLED)

Community Involvement

- Skate Canada Regional Representative

Awards & Recognitions

- Recognized in the 2024 edition (and since 2021) of *The Best Lawyers in Canada*® (Tax Law).
- Recognized in the 2023 edition of *Who's Who Legal: Canada* (Corporate Tax).
- Recognized in the *Women in Tax Leaders* guide from World Tax as "highly regarded".
- Recognized twice by Legal Media Group's - *Benchmark Canada* as a "litigation future star."
- Highlighted in the International Tax Review's Women in *Tax Leaders Guide*.
- Recognized as a Tax Controversy Leader by *International Tax Review*.

Bar Admission & Education

- Alberta, 2000
- Ontario, 2000
- LLB, University of Victoria, 1998
- BA (Dist.), University of Western Ontario, 1995

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As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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