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[Tax](#)

[Tax Disputes & Litigation](#)

Elizabeth is an associate in BLG's Toronto office and a member of the Tax Group.

Prior to joining BLG as an associate, Elizabeth articulated with BLG and served as a law clerk at the Tax Court of Canada.

Experience

- ***Deans Knight Income Corporation v His Majesty the King*** - 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).

Insights & Events

- 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, "Proposed amendments to the Income Tax Act: reportable and notifiable transactions", BLG Article, October 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, "Lower court's decision upheld by Supreme Court of Canada in CCAA ruling", BLG Article, September 2021
- Author, "Taxing the internet: An overview of Canada's approach to taxing the digital economy", BLG Article, June 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, "Canadian government proposes legislation restricting employee stock option deductions", BLG Article, December 2020
- Author, "Fall Economic Statement 2020 — Key Tax Announcements", BLG Article, December 2020

Beyond Our Walls

Professional Involvement

- Member, Law Society of Ontario
- Member, Canadian Bar Association
- Member, Ontario Bar Association

Community Involvement

- Volunteer, BLG Reads to Kids

Bar Admission & Education

- Ontario, 2019
- JD, University of Toronto, 2018
- BA (Hons.), Specialist in Economics, Minor in Human Geography, University of Toronto, 2015

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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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