



Frédérique Duchesne

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[Tax](#)
[Tax Disputes & Litigation](#)
[Insolvency & Restructuring](#)
[Commercial Litigation](#)

Frédérique's practice covers all aspects and stages of tax litigation and dispute resolution, involving both federal and Québec tax authorities.

She assists clients with audits, objections, and representations before the courts, whether in the context of an appeal or a judicial review. Frédérique also ensures that provincial tax authorities do not exceed the scope of their powers regarding their demands for information or documentation.

As an experienced tax lawyer and litigator, Frédérique advises clients in avoiding, managing or resolving disputes with tax authorities. She works with clients on complex issues to prevent or resolve tax problems, using her rigorous analytical skills to develop solutions. She regularly appears before all levels of courts in Québec, as well as before the Tax Court of Canada and the Federal Court of Appeal.

Prior to joining BLG, Frédérique practised with major independent law firms in Québec. In addition to her knowledge of tax litigation and dispute resolution, Frédérique has developed significant experience in insolvency and restructuring as well as commercial litigation.

Experience

- **Agence du revenu du Québec v. Kone inc.**, 2024 QCCA 678 – Successfully acted as lead trial counsel for Kone Inc. before the Court of Appeal of Québec, who dismissed the appeal by the Agence du revenu du Québec (ARQ). The central issues on appeal involved a cross-border REPO and whether it should be viewed as a sham designed to disguise a loan and, if not, whether GAAR should apply. The Court of Appeal of Québec confirmed the trial decision vacating seven years of tax assessments issued

by ARQ to Kone for the 1999-2006 tax years under *Québec's Taxation Act*. The successful appeal resulted in a dismissal of tax assessments totalling interest income of over \$41 million and dismissing ARQ's denial of non-capital losses of over \$17 million. Kone will be entitled to a refund of taxes, interest of approximately \$2.5 million, and costs..

Insights & Events

- Author, "GAAR and sham are no match: Québec Court of Appeal greenlights repo transaction", BLG Article, July 2024
- Author, "The expansion of the Canada Revenue Agency audit powers and contraction of the taxpayer's rights", BLG Article, May 2024
- Author, "Cross-border repo: Not a sham, nor an abuse under Québec's Taxation Act", BLG Article, January 2023
- Author, "SCC dismisses appeal regarding tax treatment of donated employee stock options under Québec's Taxation Act", BLG Article, December 2022
- Co-Author, "[Correcting Taxpayer Mistakes in Quebec Post-Collins](#)," Volume 3, Number 4, CFT Perspectives on Tax Law & Policy, December 2022.
- Author, "Proposed amendments to the Income Tax Act: reportable and notifiable transactions", BLG Article, October 2022

Beyond Our Walls

Professional Involvement

- Member, Association de planification fiscale et financière
- Member, Canadian Tax Foundation

Awards & Recognition

- Recognized in the 2025 edition of *The Best Lawyers in Canada - Ones to Watch™* (Tax Law)
- Recognized as a Rising Star in the 2025 edition of the *International Tax Review* (Tax controversy).

Bar Admission & Education

- Ontario, 2017
- Québec, 2017
- JD, University of Ottawa, 2015
- LL.L., University of Ottawa, 2014
- Bachelor of Business Administration (BBA), HEC Montréal, 2010



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