



Natalie Goulard

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[Tax Disputes & Litigation](#)
[Appellate Advocacy](#)
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Natalie specializes in all aspects of litigation and tax dispute resolution. She provides strategic counsel and assists clients with their tax-related controversies at the federal and provincial levels.

Natalie has extensive trial and appellate experience litigating complex and high-stakes tax matters involving issues such as treaty interpretation, tax avoidance, the general anti-avoidance rule, corporate reorganizations and transfer pricing. She is also experienced in dealing with administrative and procedural issues.

Prior to joining BLG, Natalie was a Senior General Counsel at the Department of Justice, where she gained invaluable experience working for more than 20 years as a tax litigator before all levels of court. Natalie is a frequent speaker at seminars related to taxation and the art of advocacy.

Experience

- *R. v. Alta Energy Luxembourg S.A.R.L.*, 2021 SCC 49, 2020 FCA 43 – Counsel on a Supreme Court of Canada appeal involving the application of the general anti-avoidance rule to tax treaty provisions exempting a capital gain in excess of \$380 million from tax in Canada.
- *Canadian Imperial Bank of Commerce v. R.*, 2021 TCC 71 – Lead counsel on a case involving the interpretation of specific anti-avoidance rules and their application to a deemed capital loss of \$124,400,000.

- *R. v. Damis Properties Inc.*, 2021 TCC 44 – Lead counsel in a dispute concerning the income tax consequences under section 160 of the Income Tax Act and the general-anti-avoidance rule of a series of transactions undertaken to increase the after-tax return of an investment in farmland.
- *The Gladwin Realty Corporation v. R.*, 2020 FCA 142, 2019 TCC 62 – Lead trial and appellate counsel on a case involving the application of the general anti-avoidance rule to a series of transactions undertaken to minimize the amount of tax payable in connection with the sale of a commercial real estate property.
- *R. v. Bank of Montreal*, 2020 FCA 82, 2021 TCC 3 – Lead trial and appellate counsel on a case involving the general anti-avoidance rule and its application to the loss of \$321,755,972 BMO sustained on a deemed disposition of shares.
- *Patel v. R.*, 2020 FCA 27 – Lead appellate counsel on a procedural case involving the bifurcation of issues in the parties' appeals.
- *4092325 Investments Ltd. v. R.*, 2019 FCA 225, 2018 TCC 228 – Lead trial and appellate counsel on a procedural case involving the lead case rules and a large group of files.
- *Negus v. Canada*, 2019 FCA 159 – Lead appellate counsel on a case involving procedural issues and litigation management in a large group of files.

Insights & Events

- Speaker, "Règle générale anti-évitement : de la vérification au procès," Colloque sur l'administration fiscale, APFF, March 2023
- Speaker, "Key Considerations for Expert Witnesses," The Advocates' Society's Tax Litigation Program, January 2023.
- Author, "La règle générale anti-évitement à l'ère post-Alta Energy Luxembourg," Volume 42, numéro 4, APFF Revue de planification fiscale et financière, 2022.
- 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, "2022 fall economic update – Helping Canadians and tackling inflation", BLG Article, November 2022
- Author, "Avoiding employee vs contractor disputes", BLG Article, October 2022
- Author, "Proposed amendments to the Income Tax Act: reportable and notifiable transactions", BLG Article, October 2022
- Author, "CRA transfer pricing Memoranda on downward transfer pricing adjustments", BLG Article, September 2022
- Author, "Filling in the tax gap: What to expect from CRA audits and investigations", BLG Article, September 2022
- Author, "GAAR cases decision in Coopers Park Real Estate Development Corporation v. R", BLG Article, September 2022
- Author, "Canada releases consultation paper to strengthen the General Anti-Avoidance Rule", BLG Article, August 2022
- Speaker, "The Ins and Outs of GAAR trials," The Advocates' Society, May 10, 2022.
- Speaker, "Strategies for Strong Closing Arguments," The Advocates' Society's Tax Litigation Program, Jan. 18, 2022.
- Speaker, "Deficiencies and Reform Issues: Disclosure of information and reportable transactions," CTF's Anti-Avoidance Symposium: Critiques and Potential Reform of the GAAR, July 15, 2021.
- Speaker, "Jurisprudence fiscale et administrative », APFF Congrès 2019.

- Co-author, “A Government Perspective on Litigation Involving the GAAR,” in Brian Arnold, ed., The General Anti-Avoidance Rule – Past, Present and Future (Toronto: Canadian Tax Foundation, 2021).
- Speaker, “Tax Dispute Resolution During the Covid-19 Pandemic,” The Advocates’ Society, June 23, 2020.
- Speaker, “Information Demands on Audit and at Discovery – Taxpayer Rights and Obligations,” CTF’s 71st Annual Tax Foundation, Dec. 2, 2019.
- Speaker, “Recent Canadian Developments,” IFA International Tax Conference, Montréal, May 2019.
- Speaker, “How the Government has Dealt with the GAAR,” CTF’s The General Anti-Avoidance Rule – Past, Present and Future, March 7, 2019.

Beyond Our Walls

Professional Involvement

- Member, The Advocates’ Society
- Member, The Canadian Tax Foundation (CTF)
- Member, L’Association de planification fiscale et financière (APFF)

Bar Admission & Education

- Québec, 2018
- Ontario, 1995
- LLB, University of Ottawa, 1993
- BA Psychology, University of Ottawa, 1990

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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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