

Patrick Reynaud

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Tax
Tax Disputes & Litigation

Patrick is a Partner and the National Leader of BLG's Tax Disputes practice.

Patrick's practice focuses on resolving tax disputes, including tax litigation, administrative appeals and audits. Patrick has extensive experience with a wide range of tax disputes such as transfer pricing, capital markets, restructurings, anti-avoidance rules, penalties, foreign tax credits, tax withholdings, and employment benefits. Patrick also has wide knowledge of administrative law as it relates to tax disputes, in particular access to information, interest relief applications and voluntary disclosures.

In addition to the Canada Revenue Agency, Patrick deals with Revenu Québec and other provincial tax authorities. He is fluent in English and French. He has acted for clients at the Tax Court, the Federal Court, the Federal Court of Appeal, as well as provincial courts in Ontario and Québec.

Experience

- Represented Canadian financial institutions in tax litigation relating to deductibility of dividends.
- Acted for the Bank of Montreal in tax litigation relating to a cross-border funding structure.
- Represented various companies (insurance, commodities and pharmaceutical) for tax litigation relating to transfer pricing.
- Represented Canadian financial institutions and other clients in tax litigation relating to GST/HST matters.
- Represented high net worth individuals in tax litigation involving foreign investments.
- Acted as counsel in tax litigation on deductibility of business expenses.
- Represented estate trustees in tax litigation relating to real estate valuation.

- Brought applications for judicial review of access to information and penalties / interest relief cases at the Federal Court
- Acted as counsel (pro bono) in tax litigation on child tax credits denied by the Canada Revenue Agency.

Insights & Events

- Author, "CRA overhauls the voluntary disclosure program", BLG Article, September 2025
- Author, "CRA to acquire strong new audit powers", BLG Article, September 2025

Beyond Our Walls

Professional Involvement

- Member, Canadian Tax Foundation
- Member, International Fiscal Association

Community Involvement

- Volunteer, Pro Bono Ontario

Awards & Recognition

- Recognized in the 2026 (and since 2024) edition of *Best Lawyers in Canada - Ones to Watch* (Tax Law)
- Recognized in the 2027 edition of *Chambers Canada* (Tax: Litigation - Nationwide)
- Recognized in the 2024 and 2025 edition of *Chambers Canada* – Up and Coming in Tax: Litigation

Bar Admission & Education

- Ontario, 2014
- Québec, 2012

- In-Depth Tax Course, Chartered Professional Accountants of Canada, 2016
- BCL/LLB (Dean's Honours List), McGill Faculty of Law, 2012
- B.A. (Honours, with Great Distinction), Concordia University, 2008
- DUECODEV (International Relations), Université Marc Bloch, 2004

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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 800 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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