



## Laurie Goldbach

### Partner

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[Tax](#)

[Tax Disputes & Litigation](#)

[Appellate Advocacy](#)

[Investigations & White Collar Defence](#)

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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.

Laurie provides legal services through a Law Corporation.

## Experience

- ***R v Yang***, 2020 CarswellAlta 2621 (ABQB)
- ***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

- Supreme Court denies equitable relief for tax mistakes
- Federal Court of Appeal confirms a specific pleading of sham increases certainty
- Federal Court of Appeal rules sham need not be specifically plead
- The Pandora Papers and tax investigations in Canada

- Audit disclosure: Do I have the right to remain silent?
- Application of the Friedberg principles confirmed in recent FX straddle case
- [Coauthor, "CRA moves forward with international audits despite continued backlog." \*Canadian Accountant\*, January 29, 2021](#)
- CRA moves forward with international audits despite continued backlog
- 2020 vision? U.S. election impacts for Canadian law and business
- 2020's economic and fiscal snapshot reveals no new taxes – for now
- FCA refuses to pierce the corporate veil in Cameco transfer pricing case
- White-collar crimes in the COVID-19 pandemic
- COVID-19: Top five tax questions for individuals and businesses answered
- BLG Podcast
- Supreme Court of Canada Won't Reconsider the GAAR in Birchcliff Energy Ltd.
- Tax Court of Canada — Experts' Panel and "Hot Tubbing"
- Speaker, "Protecting Privilege," Canadian Tax Foundation Calgary Foundation Young Practitioners Group, December 13, 2018
- Supreme Court of Canada Callidus Decision Provides Certainty to CRA Deemed Trust Rules
- CRA's Power to Compel Taxpayers to Disclose Uncertain Tax Positions Affirmed
- Supreme Court of Canada Slams the Door on CRA Challenge to Common Interest Privilege
- Author, "Protecting Privilege," Canadian Tax Foundation (CTF), September 2018
- Speaker, "Protecting Privilege," Canadian Tax Foundation (CTF) B.C. tax conference and live webcast, September 2018
- Federal Court Of Appeal Confirms Tax Deductibility Of Oversight Expenses In M&A Transactions
- Supreme Court of Canada to Rule on CRA Superpriorities
- Speaker, "Selected Tax Issues — An Update on Rectification: What is Left?," Tax Executive Institute, April 2018

## Beyond Our Walls

### Professional Involvement

- 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 *Women in Tax Leaders* guide from World Tax as "highly regarded".
- Recognized in the 2022 edition of *The Best Lawyers in Canada* (Tax Law).
- 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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