



# Dominic Bédard- Lapointe

## Partner

Montréal

[dbedardlapointe@mccarthy.ca](mailto:dbedardlapointe@mccarthy.ca)

t. 514-875-4048

## Bar Admission

Québec 2011

## Law School

Université Laval

## Practices

Tax

Tax Disputes

Tax Planning

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## Determined, rigorous and a highly skilled analyst, Dominic assists companies facing complex tax litigation.

Dominic Bédard-Lapointe is a partner in our National Tax Group. His practice focuses on tax-related disputes specific to large corporate groups, notably those resulting from complex corporate reorganizations and the application of the general anti-avoidance rule.

Tax laws are technical, constantly evolving and frequently amended. Their analysis requires a great capacity for abstract thinking, a skill that Dominic continues to perfect, notably as a teacher in the Master's in taxation program at HEC Montréal. After completing a master's degree in taxation himself, he began his career in transactional tax at a national law firm and now focuses exclusively on tax litigation.

Dominic also worked at the Department of Justice. Representing both litigants and the Crown provided, providing him with a unique perspective that adds to his ability to develop efficient litigation strategies.

Dominic is also actively involved in the tax community, particularly with regard to knowledge sharing and development. In addition to teaching at HEC, he has given numerous conference presentations and has published extensively. He is also a member of the Montreal chapter of the Canadian Tax Foundation's Committee and a special advisor to this organization's Board of Governors at the national level. Dominic was called to the Quebec Bar in 2011 and holds law degrees from HEC Montréal (LL.M., Taxation, 2011) and Université Laval (LL.B., 2008).

## Representative mandates

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Represented both the Crown and large corporations in dozens of cases concerning tax avoidance, including *Damis Properties Inc. v. The Queen*, 2021 TCC 44 (avoidance of subsection 160 in a sale of a corporation), *The Gladwin Realty Corporation v. The Queen*, 2020 FCA 142; 2019 TCC 62 (optimization of the capital dividend account in a sale of an asset) and *Canada v. Alta Energy Luxembourg S.A.R.L.*, 2020 FCA 43 (avoidance of Canadian tax on the sale of Canadian resources);

Represented the Crown in various complex cases involving SR&ED tax incentive claims (eligibility of SR&ED activities, recognition of relevant costs and tax credits);

Represented large corporations in audits and disputes regarding transfer pricing (management fees, guarantees, requests for information).

## **Publications and conferences**

CLOUTIER, N. and BÉDARD-LAPOINTE, D., "Litiges civils à l'encontre de professionnels de la fiscalité : de l'erreur à la faute", Colloque sur l'administration fiscale of the Association de planification fiscale et financière, March 2023.

BÉDARD-LAPOINTE, D., KOSHAL, A. and WASLOWSKI, J., "How to Document a File - to give yourself protection against litigation", The Canadian Tax Foundation's 74th Annual Tax Conference, November 2022

DUPUIS, P. and BÉDARD-LAPOINTE, D., Large Corporations Rules & Subsection 152(9) – Purpose, Safeguards and the Illusion of Unfairness, Tax Disputes in Canada: The Path Forward, Canadian Tax Foundation, December 2022;

BÉDARD-LAPOINTE, D., "Series of Transactions": Has its Expansion Halted?, Canadian Tax Focus, Canadian Tax Foundation, Volume 11, Number 2, 2021;

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BÉDARD-LAPOINTE, D. and CARDINAL, M., Acquisition de contrôle : impacts sur les attributs fiscaux et évitement des restrictions à leur utilisation, Canadian Tax Foundation luncheon seminar, January 2020;

BÉDARD-LAPOINTE, D. and LAFRANCE, J., Jurisprudence récente en matière de planification, de réorganisation, de fiscalité internationale et d'évitement d'impôt, Canadian Tax Foundation luncheon seminar, December 2018;

BÉDARD-LAPOINTE, D., Considérations pratiques relatives à l'application de la règle générale anti-évitement, annual conference of the Association de planification fiscale et financière, October 2017;

BÉDARD-LAPOINTE, D., Capital versé : Aspect légal et fiscal, continuing education program of the Association de planification fiscale et financière, 2016-2021;

LÉVESQUE, É. and BÉDARD-LAPOINTE, D., Anatomie d'un contrat d'achat d'actifs – Les principales dispositions d'intérêt pour le fiscaliste, annual conference of the Association de planification fiscale et financière, October 2015;

LÉVESQUE, É. and BÉDARD-LAPOINTE, D., Anatomie d'un contrat d'achat d'actions – Les principales dispositions d'intérêt pour le fiscaliste, annual conference of the Association de planification fiscale et financière, October 2014.

## Recent Insights

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- **Québecor: Relying on a Taxable Wind-Up to Utilize a Trapped Capital Loss Is Not Abusive**

November 8, 2023

- **Gaudreau: Tax Planning Documents Are Discoverable (Subject to Privilege)**

September 12, 2023

- **Foix, Surplus Stripping and the Impact of the Timing of Distributions on Subsection 84(2)**

May 30, 2023

- **Deans Knight: The Supreme Court of Canada Applies the General Anti-Avoidance Rule to Supplement a Well-Established Specific Anti-Avoidance Provision**

May 30, 2023

## Events

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Tax Litigation - Montréal**

May 24, 2023

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Calgary**

May 31, 2023

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Vancouver**

June 1, 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

January 31, 2023

