

Representative Legal Matters

Jacques Bernier

- Lead counsel for Express Gold Refining Ltd. in its ongoing Tax Court of Canada Appeal (Court File: 2020-1214 (GST)G). Favourable interlocutory decision, reported at 2022 TCC 33. Trial set down to start in February 2025.
- Lead counsel to a multinational pharmaceutical company in its representation on transfer-pricing adjustments vis-à-vis the Canada Revenue Agency Audit and Appeals, MAP and APA with the Canadian and Belgian Tax Authorities.
- Lead counsel to a multinational resource company and the successful resolution of a multi-billion dollar tax adjustment proposed by the Canada Revenue Agency denying the company's taxable gain exemptions under the Canada-Netherlands Tax Treaty on the basis that certain affiliates did not reside in the Netherlands.
- Lead counsel to a multinational manufacturer and marketer of home appliances and the successful resolution of its Québec dispute dealing with taxability under the ARMAQ of incentive payments made by the company to the employees of its distributors.
- Lead counsel to a multinational designer, developer, manufacturer and supplier of semi-conductors and infrastructure software products and the successful resolution with CRA Appeals of a multi-year, large tax controversy involving the deductibility of interest payments, thin-capitalization, FAPI, section 17 adjustments and the valuation of several foreign affiliates.
- Lead counsel to a multinational manufacturer and marketer and the successful resolution of its tax dispute dealing with the characterization of Luxembourgish CPECs as debt for interest deductibility purposes.
- Counsel to the Canadian Bar Association in its intervention in the IGGillis Holdings Inc. v. Minister of National Revenue matter before the Federal Court of Appeal.
- Lead counsel to Front Street Management Inc. in its successful transfer pricing and FAPI appeal in the Tax Court of Canada.
- Represented a multinational pharmaceutical company in the successful resolution of its appeal with CRA - Appeals (HQ) from substantial transfer pricing adjustments.
- Counsel to Metropolitan Life Insurance Company in its successful judicial review litigation involving a Part XIII refund.
- Lead counsel to Rigel Financial Holdings Inc. in its FAPI and GAAR appeal before the Tax Court of Canada.

- Lead counsel for Canada Safeway Limited in its successful tax appeals, which involved Alberta and Ontario General Anti-Avoidance Rules.
- Represented several large multinational companies in the cancellation of proposed transfer pricing penalties before the Transfer Pricing Review Committee.
- Represented a multinational company in the successful resolution of its administrative appeal with CRA - Appeals (HQ) involving the debt forgiveness rules.
- Lead counsel for Home Depot of Canada Inc. in its successful GST appeal before the Tax Court of Canada.
- Lead counsel for SmithKline Beecham Animal Health Inc. in its litigation in the Tax Court of Canada and Federal Court of Appeal and related settlement regarding transfer pricing adjustment.
- Lead counsel for Canadian Imperial Bank of Commerce, Amex Canada Inc., Bank of Montreal, Banque Laurentienne, Banque Nationale du Canada, Canada Trust Company, Canadian Tire Financial Services Ltd., Hudson's Bay Company, and the Toronto-Dominion Bank with respect to their GST appeals relating to the interpretation of "financial service" under subsection 123(1) of the Excise Tax Act.
- Lead counsel for Research In Motion Limited in its litigation and resolution of SR&ED claims concerning stock options benefits and related fairness application.