



**Élisabeth Robichaud**  
Partner

**Office**  
Montréal

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**Expertise**  
Tax  
Tax Disputes

**Bar Admissions**  
Québec, 2011

Élisabeth's practice is focused on litigation and the settlement of tax disputes before tax authorities and the courts.

She works on files that raise a wide range of domestic and international issues – namely, cross-border taxation, indirect taxes, trusts, valuation of businesses and real estate property, the general anti-avoidance rule and tax credits. She has acted for clients, appealing tax assessments before the Tax Court of Canada and the Court of Québec, in matters of judicial review before the Federal Court and the Superior Court of Québec, and before several other trial and appellate courts.

Clients turn to Élisabeth for her tenacious and detail-oriented approach to finding solutions to their litigation matters.

## REPRESENTATIVE WORK

### Onex Corporation

Acted for Onex Corporation in its successful application for judicial review of the amended *Income Tax Act* before the Federal Court of Canada.

### NDT Global Corporate

Acted as Canadian tax counsel to Ireland-headquartered NDT Global, a leading supplier of ultrasonic pipeline inspection and data analysis, on its sale to Caisse de dépôt et placement du Québec/Novacap-backed Eddyfi Technologies, a Québec-based innovative private test & measurement technology group focused on non-destructive testing (NDT).

### Minority Stockholder

Acted for a minority stockholder of a private company in a buyout of the majority stockholder of that company by way of a cross-border acquisition of all the assets of that company through both equity and debt financing from a private equity firm and an institutional lender.

### J.G. Guy Simard et al.

Acted for Colonel J.G. Guy Simard (retired) and other taxpayers who participated in the "Synergy Program", a program designed to provide funding for start-up businesses, in their dispute before the Tax Court of Canada with the Canada Revenue Agency over the deductibility of related losses. The appeals served as *de facto* representative cases for approximately 4000 other taxpayers who contested potentially over two hundred million dollars in tax deductions.

## RECOGNITIONS

*Benchmark Canada: The Definitive Guide to Canada's Leading Litigation Firms & Attorneys—Tax* (Litigation Star)

*Lexpert Rising Stars: Leading Lawyers 40 and Under*

*The Canadian Legal Lexpert Directory—Litigation: Corporate Tax*

# DAVIES

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*The Best Lawyers in Canada—Tax Law*

## INSIGHTS

Federal Court of Appeal Confirms CRA Can Collect Arrears Interest Despite Absence of a Tax Debt

Dec. 04, 2024

Interview, *The Globe and Mail*, "The CRA is getting more audit muscle. Here's why tax experts are concerned"

May 23, 2024

Accountants Study Group, "Potpourri of Recent Tax Measures"; Montréal, QC  
Nov. 07, 2023

Legal Dilemma

Oct. 23, 2023

An Avoidable Threat to the Protection of Solicitor-Client Privilege, co-author  
Sept. 01, 2023

Government of Canada Releases Package of Proposed Domestic and International Tax Legislation

Aug. 16, 2023

The CRA's New Power to Compel Oral Interviews

Jan. 17, 2023

Réflexions sur les amendements proposés à l'article 231.1 L.I.R.

Oct. 19, 2022

Recent Developments Relating to Registry Rectifications in Québec, co-author  
Apr. 27, 2022

Association de planification fiscale et financière, 2022 Tax Administration Seminar, "Compiling and Exchanging Information – Recent Developments";  
Webcast

Mar. 17, 2022

## EDUCATION

Université de Sherbrooke, Graduate Degree in the Prevention and Settlement of disputes, 2018

HEC Montréal, LLM (Tax), 2013

Université de Montréal, LLB, 2006

## PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière

Canadian Tax Foundation

## BOARD MEMBERSHIPS

Association de planification fiscale, Stratège Magazine Editorial Board, member  
MAI (Montréal, arts interculturels), secretary

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## TEACHING ENGAGEMENTS

Élisabeth teaches the administrative tax law course at HEC Montréal for the Master's program in Law, Taxation option and the postgraduate degree in Taxation.