DAVIES



Guy Du Pont, Ad.E.

Partner

Office

Montréal

Tel

514.841.6406

Email

gdupont@dwpv.com

Expertise

Litigation
Investigations and White Collar Defence
Tax Disputes

Bar Admissions

Québec, 1976
Ontario, 1983
British Colombia, 2022

Guy’s practice focuses on complex and high-stakes litigation.

For over 40 years, he has advised in a wide range of fields, including tax, corporate, criminal, constitutional and environmental law. He has particular expertise and success in representing clients in class actions and mass tax appeals.

Guy’s strategic counsel and fearless advocacy skills have established him as a leader in his field. He is ranked in Band 1 in *Chambers Canada* for Dispute Resolution: Québec and Tax: Litigation.

In 2014, he was awarded the Tax Court of Canada Medal in recognition of his services to the Tax Court.

Representative Work

Canadian Civil Liberties Association

Acted on a *pro bono* basis for the **Canadian Civil Liberties Association** as intervener in *S.L. v. Commission scolaire des Chênes*, in which the Supreme Court of Canada had to decide the circumstances under which parents may request that their children be excused from attending mandatory classes on the basis that they interfere with their freedom of religion.

BCE Inc.

Acted for **BCE Inc.** and **Bell Canada** in a successful appeal to the Supreme Court of Canada in a landmark commercial case involving the proposed $51.7 billion privatization of BCE. The decision of the Supreme Court in this case set the standard in Canada for approval of plans of arrangement and claims of oppression. It also clarified the law concerning the duties of directors of public companies faced with potential change of control transactions. This case also resulted in the fastest commercial appeal ever heard by the Supreme Court of Canada. The appeal was heard by the Court and decided unanimously in favour of BCE less than 30 days after BCE launched its application for leave to appeal from a decision of the Québec Court of Appeal revoking approval for BCE's proposed plan of arrangement that had been granted by Justice Silcoff of the Quebec Superior Court following a lengthy and highly expedited trial.

Ludco Enterprises Ltd.

Acted for **Ludco Enterprises Ltd.** in its successful challenge of federal income tax assessments in relation to the issue of deductibility of interest on borrowed money used to purchase shares (before the Tax Court of Canada, the Federal Court of Canada, the Federal Court of Appeal and the Supreme Court of Canada).

Pharmascience Inc.

Acted successfully for **Pharmascience Inc.** and secured the dismissal of a $3.9-billion class action against manufacturers of generic medications in relation to allegations of improper pricing of medications subsidized under the provincial drug insurance system.

Concordia University

Acted successfully for **Concordia University** in the *Bisaillon v Concordia University* case before the Supreme Court of Canada. Davies argued that the Superior Court had no jurisdiction to entertain a class action initiated by Bisaillon claiming the payment by Concordia of well over $100 million to the pension fund of its employees.

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Canadian Chamber of Commerce

Acted successfully on behalf of the **Canadian Chamber of Commerce** in favour of Wal-Mart before the Supreme Court of Canada in an appeal concerning the scope of the employer's right to cease operations, even where the alleged reason for the business closure was the employer's unwillingness to deal with a union that had recently obtained certification of the workplace. The majority of the Supreme Court held that although anti-union animus could, in principle, constitute the basis for awarding compensation under the unfair labour practice provisions of the Québec *Labour Code*, the wrongful dismissal provisions assumed the continued existence of a workplace.

Highshare Inc.

Acting for **various taxpayers** in a tax appeal before the Court of Appeal of Québec in proceedings against Revenu Québec, concerning the qualification of a tax shelter.

EDF Renewables Canada Inc.

Acted for **EDF Renewables Canada Inc.** in a tax appeal before the Tax Court of Canada to determine if three wind-farm facilities in Québec constitute inventory or capital property for tax purposes.

Confidential client

Representing a high-net-worth individual before the Tax Court of Canada in a dispute involving foreign exchange forward contracts in what is commonly referred to as "straddle" trading.

Confidential Client

Acting for a **confidential client**, as an innocent third party in an investigation, led by Québec's permanent anti-corruption unit.

Beauward Real Estate inc., Schokbeton Québec Inc. and Saramac

Acted successfully for **Beauward Real Estate inc.**, **Schokbeton Québec Inc.** and **Saramac** before the Superior Court of Québec, the Court of Appeal of Québec and the Supreme Court of Canada on a challenge of search warrants and production orders issued by a judge and executed in multiple locations by the Québec Revenue Agency as part of the Permanent Anti-Corruption Unit of Québec.

Confidential Individuals

Acting on behalf of **confidential clients** in a challenge of multiple search warrants executed in multiple locations by the Québec's Revenue Agency in the context of an investigation being jointly conducted with the Sûreté du Québec, the provincial police force. The case was heard by the Superior Court of Québec, the Court of Appeal of Québec and is now before the Supreme Court of Canada.

Hillcore Financial Corporation

Acting for **Hillcore Financial Corporation** and related entities (the Taxpayers) in their dispute before the Tax Court of Canada with respect to trading in foreign exchange derivative contracts and other related disputes.

Mario Montminy et al.

Successfully represented **Mario Montminy and others** at the Federal Court of Appeal against the Canada Revenue Agency in a stock option deduction dispute. The court sided with the taxpayers on the eligibility of their deductions.

Private Equity Firm

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Representing a **private equity group** before the Tax Court of Canada in connection with a dispute involving foreign exchange forward contracts in what is commonly referred to as "straddle" trading undertaken by a substantial number of taxpayers.

Via Rail Canada Inc.

Acting for **Via Rail Canada Inc.** in connection with a fuel tax dispute with the Canada Revenue Agency.

Estate of Paul G. Desmarais

Acted for the **estate of the late Paul G. Desmarais** in connection with proceedings instituted by the late Louis R. Desmarais. The plaintiff claimed from the estate of his late brother, Paul G. Desmarais, the sum of $75 million on the basis of a promise allegedly made orally in the late 1970s to return shares of Power Corporation of Canada. On April 26, 2017, after the trial and while the case was under advisement, the plaintiff dropped the proceedings in their entirety.

Glen French

Successfully acted for **Glen French** before the Federal Court of Appeal in a case involving charitable donations, and specifically how the Québec civil law informs the meaning of the word "gift" in the *Income Tax Act* across Canada. The case is serving as a representative case (either officially or *de facto*) for over 300 other appeals before the Tax Court of Canada concerning leveraged donations.

Michael Rosenberg

Acted successfully for **Michael Rosenberg** before the Federal Court of Canada ("FCC") in an application for judicial review in regards to a demand letter sent by the Canada Revenue Agency ("CRA") pursuant to section 231.1 of the *Income Tax Act*. The application sought the enforcement of a settlement agreement entered into with the CRA at the conclusion of an extensive audit. The CRA argued that the settlement agreement should be repudiated as no agreement could bar the Minister of National Revenue ("Minister") from conducting another audit of previously audited taxation years. In quashing the demand letter, the FCC found that the settlement agreement was binding on the Minister and required the CRA to comply with the terms therein.

4032799 Canada Inc et al.

Successfully represented the **developers of the Bell Campus** on Nun's Island, Montréal, in a dispute with the Canada Revenue Agency before the Tax Court of Canada involving the proposed application of the general anti-avoidance rule.

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.

Canadian Civil Liberties Association

Acted on a *pro bono* basis for the **Canadian Civil Liberties Association** as intervener in *Loyola High School* v. *Attorney General of Quebec*, 2015 SCC 12, where the Supreme Court of Canada had to determine, in the context of a mandatory pedagogical program, the proper balance between the objectives of promoting tolerance and respect for difference, on the one hand, and the religious freedom of

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the members of a particular community, on the other hand. The Supreme Court of Canada unanimously adopted the position advocated by the CCLA on the collective aspects of freedom of religion.

Hydro-Québec

Acted for **Hydro-Québec** before the Québec Court of Appeal in its appeal against a judgment of the Québec Superior Court awarding $27 281 556 in damages to Construction Kiewit Cie., a contractor hired by the public utility company to build a hydroelectric dam for $111M. Kiewit originally claimed $59 355 847 for various losses which were allegedly incurred during construction as result of either force majeure or Hydro-Québec's fault.

André Drouin

Acted successfully for **André Drouin**, a taxpayer who purchased a franchise in a software development company, in connection with his appeal before the Tax Court of Canada against a Canada Revenue Agency assessment denying all deductions related to his franchise. The appeal served as a *de facto* representative case for approximately 300 other investors contesting hundreds of millions of dollars in tax deductions.

Pharmascience Inc.

Acted for **Pharmascience Inc.** in the defence of an action challenging the legality (on various grounds, including alleged violations of the *Competition Act*) of the so-called "pseudogeneric" or "ultrageneric" drug market.

Business Council on the Environment

Acted for the **Québec Business Council on the Environment** in connection with its intervention before the Supreme Court of Canada in St. Lawrence Cement, the first environmental class action case emanating from Québec which the Supreme Court agreed to hear since the inception of the class action regime in Québec.

Confidential Clients

Acted on behalf of more than one hundred taxpayers in the successful settlement of reassessments issued pursuant to retroactive tax amendments designed to curtail a very significant interprovincial tax structure.

Confidential Client

Acted on behalf of an individual against a reassessment issued by the Québec Revenue Agency denying the deduction of interests after the source of income had been disposed of at a loss.

Group of tenants

Successfully represented **tenants from eight units** before Québec’s Tribunal administratif du logement in a significant post-fire housing dispute, securing a decision that confirmed most leases remained valid, required the landlord to restore habitable conditions and reinforced protections for vulnerable renters.

Recognitions

American College of Trial Lawyers
Fellow

Québec Bar
Lawyer Emeritus Distinction

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Chambers Global
Dispute Resolution: Litigation; Tax: Litigation
Band 1

Chambers Canada
Litigation: General Commercial: Québec; Tax: Litigation; White Collar Crime & Government Investigations

Benchmark Canada Awards
Hall of Fame Award

Benchmark Canada
Top 50 Trial Lawyers in Canada
2017-2025

Benchmark Canada
Arbitration; Commercial; Criminal; Tax Disputes
Litigation Star

International Tax Review
Tax Controversy
Highly Regarded

Legal 500 Canada
Dispute Resolution: Québec
Hall of Fame

Legal 500 Canada
Tax
Leading Partner

Lexpert 500 Cross Border
Litigation: Corporate Tax

Lexpert Special Edition
Litigation

Lexpert (CLLD)
Litigation: Corporate Tax
Most Frequently Recommended

Lexpert (CLLD)
Estate and Personal Tax Planning: Estate Litigation

Best Lawyers Canada
Alternative Dispute Resolution; Appellate Practice; Bet-the-Company Litigation

Best Lawyers Canada
Criminal Defence; Corporate and Commercial Litigation; Tax Law

Best Lawyers Canada
Appellate Practice
Lawyer of the Year 2021, Montréal

Best Lawyers Canada
Tax Law
Lawyer of the Year 2017, Montréal

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Tax Court of Canada
TCC Medal
Services to the Tax Court

University of Ottawa
Ordre du mérite
Civil Law Section

Association des avocats de la défense de Montréal
40 Years of Criminal Law Practice

Expert Guides
White Collar Crime
Best of the Best

Insights

Davies Lawyers Recognized by *Best Lawyers*
Sep 3, 2026

A New Era in Financial Crime Enforcement
Apr 30, 2026

Lexpert Affirms Davies' Position as a Leading Firm
Mar 17, 2026

Matthew Milne-Smith Named Fellow of the American College of Trial Lawyers
Mar 3, 2026

Lexpert Recognizes Davies' Excellence in Litigation
Nov 20, 2025

ITR World Tax Recognizes Davies as a Top-Tier Firm
Nov 13, 2025

Benchmark Litigation Recognizes Davies
May 1, 2025

Supreme Court of Canada Reprimands Québec Court of Appeal's Use of "Secret Trial"
Jun 11, 2024

Québec Court Tackles Novel Issues During Approval of the Second Remediation Agreement (a.k.a. Deferred Prosecution Agreement) Under the Canadian *Criminal Code*
May 23, 2023

Davies Recognized in *Lexpert Special Edition: Litigation*
Nov 29, 2021

The Right Not to Be Subjected to Cruel and Unusual Treatment or Punishment: The Case of Minimum Fines
May 18, 2021

Davies Litigators Achieve Top Ranking in *Benchmark Canada* 2021
Apr 28, 2021

OECD Report: The Role of Corporations in Fighting White Collar Crime Enablers
Apr 12, 2021

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Davies Achieves Highest Percentage of Band 1 Lawyer Rankings in *Chambers Global 2021*
Feb 18, 2021

Education

University of Ottawa, LLL, 1975

Bar Admissions

Québec, 1976
Ontario, 1983
British Colombia, 2022

Community Involvement

American College of Trial Lawyers, Special Problems/Admin of Justice Committee (Canada)
American Law Institute, Consultative Group on Aggregate Litigation
American Law Institute, Consultative Group on Intellectual Property
American Law Institute, Consultative Group on Sentencing
Canadian Bar Association, Tax Court Bar and Bench Committee, chairman
L'Association québécoise des avocats et des avocates de la défense

Board Memberships

Canadian Tax Foundation, Board of Governors, former governor

Professional Affiliations

American Bar Foundation, Fellow
American College of Trial Lawyers, Fellow
American Law Institute
Association de planification fiscale et financière
Canadian Bar Association
Canadian Tax Foundation
International Fiscal Association