DAVIES



Marie-France Dompierre
Partner

Office
Montréal

Tel
514.841.6568

Email
mfdompierre@dwpv.com

Expertise
Tax
Tax Disputes

Bar Admissions
Ontario, 2010
Québec, 2010
British Columbia, 2022

Marie-France creatively and efficiently resolves her clients' most pressing tax issues, both in and out of the courtroom.

Marie-France works with Canadian and international clients to avoid, manage and resolve domestic and international tax disputes with provincial and federal tax authorities. Corporations and high net worth individuals – including athletes and entertainers – turn to her for guidance at every stage of the tax dispute process, from audit to appeal to trial.

A skilled and strategic litigator, she regularly represents clients before all levels of Court including, the Tax Court of Canada, the Federal Court, the Federal Court of Appeal, the Supreme Court of Canada and the Québec Court of Justice. She has advised on a wide range of complex tax issues namely, cross-border and international taxation, taxation of high net worth individuals, business and real estate taxation, including indirect taxes, as well as Scientific Research and Experimental Development (SRED) and other tax credits.

Before joining Davies, Marie-France practised at a full-service regional law firm and a leading law firm affiliated with an international professional services firm. She previously served as counsel with the Department of Justice, representing the Canada Revenue Agency in tax appeals, and as a Crown prosecutor focusing on the proceeds of crime and tax fraud. Marie-France articled as a judicial law clerk at the Tax Court of Canada.

Representative Work

Professional athletes
Successfully represented **Russell Martin and Joshua Donaldson**, former Toronto Blue Jays players, in their tax disputes before the Tax Court of Canada and the Federal Court of Appeal against the Canada Revenue Agency. The case centered on the correct computation of their income earned in Canada under the *Income Tax Act*, specifically the proper allocation of employer contributions to Retirement Compensation Arrangements and their exclusion from taxable Canadian-source income.

Real Estate Joint Venture
Successfully represented a **real estate joint venture** before the Court of Québec in a tax dispute against Revenu Québec with respect to the characterization of tenant inducement payments.

Meyer Housewares Inc.
Successfully acted for **Meyer Housewares Canada Inc.** before the Federal Court in Prince Edward Island regarding a judicial review on the Minister of Finance's refusal to grant a remission order.

CAE Inc.
Acted for **CAE Inc.** before the Federal Court of Appeal and their leave application to the Supreme Court of Canada in their dispute against the Canada Revenue Agency with respect to the characterization of an unconditionally refundable loan from the Government of Canada, namely for Scientific Research and Experimental Development (SRED) purposes, as "governmental assistance".

Individuals

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Acted for **individuals** before the Tax Court of Canada in their dispute against the Canada Revenue Agency with respect to the purported application of the General Anti-Avoidance Rule following the intergenerational transfer of their business.

Knight Therapeutics Inc.
Acting for **Knight Therapeutics Inc.** in its dispute before the Tax Court of Canada with respect to the application of Canada's foreign accrual property income regime.

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.

Recognitions

Chambers Global
Tax: Litigation

Chambers Canada
Tax: Litigation

National Law Journal
Gaming and Entertainment Law Trailblazers
2022

Benchmark Canada
Tax
Litigation Star

Benchmark Canada
Litigation
40 & Under

Lexpert Rising Stars
Leading Lawyers 40 and Under

Lexpert Special Edition
Finance; Litigation; Restructuring and Insolvency

Lexpert (CLLD)
Corporate Tax; Litigation: Corporate Tax

Best Lawyers Canada
Corporate and Commercial Litigation; Tax Law

External Engagements

Speaking Engagement
Association de planification fiscale et financière, Congrès annuel 2025, "Jurisprudence fiscale récente"; La Malbaie, QC
Oct 9, 2025

Speaking Engagement
Association de planification fiscale et financière, Congrès annuel 2025, "Fiscalité des athlètes"; La Malbaie, QC
Oct 8, 2025

Article

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À grands pouvoirs, grandes responsabilités: les modifications annoncées aux pouvoirs de vérification de l'Agence du revenu du Canada, co-author
Jul 25, 2025
Stratège, Vol. 30, No. 2 (Association de planification fiscale et financière) (In French)

Speaking Engagement
Chair, Canadian Bar Association, "Les faits saillants du premier quinquennat de Vavilov et ses impacts en matière fiscale"; Montréal, QC
May 13, 2025

Speaking Engagement
Tax Executive Institute's 57th Annual Canadian Tax Conference, "Tips on Planning and Tax Controversy – Practical Approaches and Pitfalls to Avoid"; Ottawa, ON
May 5, 2025

Speaking Engagement
Association de planification fiscale et financière, Colloque sur l'administration fiscale 2025, "Jurisprudence récente en administration fiscale"; Montréal, QC
Mar 20, 2025

Speaking Engagement
Chair, Canadian Bar Association, "Les faits saillants du premier quinquennat de Vavilov et ses impacts en matière fiscale"; Montréal, QC
Feb 17, 2025

Speaking Engagement
Association de planification fiscale et financière, Congrès annuel 2024, "Bloc administration fiscale – Panel sur la vérification fiscale et sur les enquêtes criminelles"; Gatineau, QC
Oct 10, 2024

Speaking Engagement
Association de planification fiscale et financière, Colloque sur la fiscalité de l'immobilier 2024, "Jurisprudence récente et interprétations techniques – Domaine immobilier"; Montréal, QC
Sep 19, 2024

Speaking Engagement
Canadian Tax Foundation, "Perspectives of the Judiciary – Part III"; Montréal, QC
Sep 5, 2024

Article
Interview, *The New York Times, The Athletic* **"Anywhere but Canada: How a tax ruling could hobble pro teams north of the border"; Web Publication**
Jul 23, 2024
(Subscribers Only)
Read More

Article
Interview, *La Presse*, **"Quand le fisc affronte les athlètes"; Web Publication**
Jun 29, 2024
Read More

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In the News
Interview, *Canadian Lawyer Magazine*, **“New CRA audit powers proposed in federal budget raise uncertainty, say Davies tax lawyers”; Web Publication**
May 22, 2024
Read More

Speaking Engagement
Association de planification fiscale et financière, Colloque sur la fiscalité minière 2024, “Revue de la jurisprudence récente”; Montréal, QC
May 1, 2024

Speaking Engagement
Association de planification fiscale et financière, Colloque sur l’administration fiscale 2024, “Conférence de règlement à l’amiable, point de vue de la cour canadienne de l’impôt”; Montréal, QC
Mar 14, 2024

Speaking Engagement
Canadian Tax Foundation, 75th Annual Tax Conference, “Round table with representatives from Revenu Québec”; Montréal, QC
Nov 27, 2023

Speaking Engagement
Association de planification fiscale et financière, 2023 Annual Conference, “Volet administration fiscale - Panel sur des questions d’actualité en matière fiscale”; Montréal, QC
Nov 1, 2023

Speaking Engagement
Canadian Tax Foundation, Celebrating the Tax Court of Canada, “40th Anniversary of the Tax Court of Canada Conference”; Toronto, ON
Oct 5, 2023

Speaking Engagement
Canadian Tax Foundation, Colloque sur la fiscalité de l’immobilier 2023, “Jurisprudence récente et interprétations techniques dans le domaine immobilier”; Montréal, QC
Sep 14, 2023

Speaking Engagement
Canadian Bar Association, “Simulation Of Amicable Settlement Before The Tax Court Of Canada”; Montréal, QC
Apr 19, 2023

Speaking Engagement
Association de planification fiscale et financière, 2023 Tax Administration Symposium, “Règle générale anti-évitement: de la verification au procès”; Montréal, QC
Mar 16, 2023

Speaking Engagement
The Advocates’ Society, “Tax Litigation – Demonstration & Commentary: Qualifying and Challenging Expert Witnesses”; Live Online
Jan 18, 2023

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Article
I Don’t Want To Miss a Thing" The (Im)Permissible Scope of Documentary Discovery in GAAR Appeals, co-author
Dec 6, 2022
Tax Disputes in Canada: The Path Forward(Canadian Tax Foundation)

Speaking Engagement
Canadian Tax Foundation, 74th Annual Tax Conference, “Documentary Disclosure in GAAR Appeals: What’s the Fuss All About?”
Nov 28, 2022

Speaking Engagement
Association de planification fiscale et financière, 2022 Annual Conference, “Administration fiscale – Panel sur les sujets d’actualité en administration fiscale”; Montréal, QC
Oct 5, 2022

Speaking Engagement
Association de planification fiscale et financière, Real Estate Tax Seminar, “Jurisprudence et interprétations techniques récentes”; Montréal, QC
Sep 15, 2022

Speaking Engagement
Tax Notes International, Tax Notes Talks, “How Canada Taxes Pro Athletes”; Podcast
Jun 16, 2022
Listen to Podcast

Speaking Engagement
Davies Summit, 2nd Edition – International Investigations & White Collar Defence; Montréal, QC
May 26, 2022

Speaking Engagement
Association de planification fiscale et financière, Laval Regional Activity - Lunch Conference, “Structures de détention immobilière et nouveaux en matière de droits sur les mutations immobilières (Real Estate Ownership Structures and Real Estate Transfer Taxes Update)”; Laval, QC
May 25, 2022

Speaking Engagement
Association de planification fiscale et financière, 2022 Tax Administration Seminar, “Compiling and Exchanging Information – Recent Developments”; Webcast
Mar 17, 2022

Article
Simplifying Tax Issues For Nonresident Athletes In Canada, co-author
Mar 11, 2022
Law360 Tax Authority
Read More

Article
An ‘Expensive' Trade? Taxation of Nonresident Professional Athletes Playing in

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Canada
Feb 21, 2022
Tax Notes International, Vol. 105, No. 12 (Tax Analysts)
Download Article

Article
Taxation of Formula 1: a Canadian perspective; co-author
Dec 4, 2021
Sports Law & Taxation Journal, Vol. 12, No. 4

Article
CRA Commences Comprehensive Canada Emergency Wage Subsidy Audits, co-author
Jun 1, 2021
The Lawyer's Daily

Speaking Engagement
The Advocates Society, Tax Litigation, "Best Practices for Discoveries" and Skills Workshop; Webinar
Jan 18, 2021

Speaking Engagement
Association de planification fiscale et financière, Annual Conference 2021, "Gestion d'attributs fiscaux et mesures d'aides gouvernementales: stratégies pour éviter les pièges et apprivoiser les nouvelles règles"; Webcast
Oct 8, 2021

Speaking Engagement
Association de planification fiscale et financière, "Back to the Future: Commodity Taxes 101"; Webinar
Jul 8, 2021

Article
Tips, Guidance for Navigating Audits of Canada Emergency Wage Subsidy Claims, co-author
Jun 9, 2021
The Lawyer's Daily

Speaking Engagement
The Advocates Society, Tax Litigation Practice Group, "Pleadings in the Tax Court of Canada - Best Practices"; Webcast
Apr 20, 2021

Speaking Engagement
Moderator, Revenu Québec and Association de planification fiscale et financière, Tax Administration Conference, "La réponse de l'ARC à la COVID-19 – urgences et priorités, redéploiement des effectifs, impacts sur les programmes externes, leçons pour l'avenir et retour à la « normale»"; Webcast
Mar 18, 2021

Speaking Engagement
Revenu Québec and Association de planification fiscale et financière, Tax Administration Conference, "Questions pratiques associées aux nouvelles mesures quant aux trompe-l'il, aux contrats de prête-nom et aux divulgations

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obligatoires"; Webcast
Mar 18, 2021

Speaking Engagement
The Advocates' Society, Tax Dispute Resolution and the COVID-19 Pandemic: Update, "Tax Litigation Challenges in This New Climate"; Webcast
Oct 21, 2020

Speaking Engagement
Association de planification fiscale et financière, Annual Conference, "Bien se préparer à une vérification post-COVID-19: subvention salariale d'urgence du Canada et autres mesures d'urgence"; Webcast
Oct 8, 2020

Speaking Engagement
Association de planification fiscale et financière, "La fiscalité et le domaine immobilier"; Webcast
Sep 16, 2020

Article
La Subvention salariale d'urgence du Canada: quand l'ARC vérifie!
Sep 15, 2020
Stratège Magazine, Vol. 25, No. 3 (Association de planification fiscale et financière)

Speaking Engagement
Canadian Tax Foundation, 71st Annual Tax Conference, "Table ronde de Revenu Québec"; Montréal, QC
Dec 2, 2019

Speaking Engagement
Association de planification fiscale et financière, Real Estate Taxation Conference, "Revue de la jurisprudence et des interprétations récentes et historique en matière immobilière"; Montréal, QC
Nov 21, 2019

Speaking Engagement
Canadian Tax Foundation, Journée d'études fiscales, "Nouvelles mesures visant à protéger l'intégrité et l'équité du régime fiscal québécois"; Montréal, QC
Jul 11, 2019

Article
Trilogie d'appels en cours d'instance ayant le potentiel de transformer la jurisprudence actuelle en matière de prix de transfert
Nov 15, 2017
Stratège, Vol. 22, No. 4 (Association de planification fiscale et financière)

Insights

Lexpert Highlights Davies' Expertise in Insolvency and Restructuring
Oct 7, 2026

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

Tax Ruling Upheld for Non-Resident Professional Athletes

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Aug 31, 2026

Lexpert Recognizes Davies' Finance Expertise
Apr 15, 2026

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

Lexpert Recognizes Davies' Excellence in Litigation
Nov 20, 2025

Benchmark Names 5 Davies Litigators in 40 & Under List
Aug 12, 2025

Benchmark Litigation Recognizes Davies
May 1, 2025

The Proposed Enhancement of CRA's Audit Powers, Part Two: Unpacking the New Non-Compliance Regime
May 24, 2024

The Proposed Enhancement of the CRA's Audit Powers, Part One: Under Penalty of Perjury
May 3, 2024

The *National Law Journal* Names Marie-France Dompierre to List of Sports, Gaming and Entertainment Law Trailblazers
Nov 1, 2022

Canada's Top Court Decides Against Equitable Rescission in *Collins Family Trust*
Jun 21, 2022

Davies Summit: International Investigations and White Collar Defence
May 30, 2022

Parliament Votes to Facilitate Intergenerational Business Transfers
Jul 23, 2021

Be Prepared: Audits of Canada Emergency Wage Subsidy Claims Underway
Apr 28, 2021

The First Specified Transactions to Be Disclosed to Revenu Québec Announced
Mar 24, 2021

Davies Welcomes New Partner Marie-France Dompierre to Tax Disputes Group
Jan 22, 2021

Education

Osgoode Hall Law School, LLM (Tax Law), 2013
University of Ottawa, JD (Honours), 2008
University of Ottawa, LLL (Honours), 2007

Bar Admissions

Ontario, 2010
Québec, 2010
British Columbia, 2022

Community Involvement

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Association de planification fiscale et financière, Tax Administration Conference Committee
Barreau de Montréal, Liaison Committee with the Tax Court of Canada
Barreau du Québec, Taxation Committee
Canadian Bar Association, Taxation Law Committee – Québec Branch, vice-president
Canadian Bar Association, Tax Court Bench and Bar Committee
Canadian Tax Foundation, Tax Litigation Committee, co-president
The Advocates' Society, Tax Litigation Practice Group, chair

Teaching Engagements

Marie-France is a lecturer in the Master's program in Taxation at Université de Sherbrooke, and teaches the administrative tax law course at HEC Montréal for the Master's program in Law, Taxation option and for the postgraduate degree in Taxation. She also serves as a mentor for the Université de Montréal's Donald G.H. Bowman National Tax Law Moot competition.

Professional Affiliations

Association de planification fiscale et financière
Canadian Tax Foundation
The Advocates' Society