



## Frédérique Duchesne

Senior Associate

T 514.954.2644  
F 514.954.1905  
Montréal  
[FDuchesne@blg.com](mailto:FDuchesne@blg.com)

[Tax](#)  
[Tax Disputes & Litigation](#)  
[Insolvency & Restructuring](#)  
[Commercial Litigation](#)

Frédérique's practice covers all aspects and stages of tax litigation and dispute resolution, involving both federal and Québec tax authorities.

She assists clients with audits, objections, and representations before the courts, whether in the context of an appeal or a judicial review. Frédérique also ensures that provincial tax authorities do not exceed the scope of their powers regarding their demands for information or documentation.

As an experienced tax lawyer and litigator, Frédérique advises clients in avoiding, managing or resolving disputes with tax authorities. She works with clients on complex issues to prevent or resolve tax problems, using her rigorous analytical skills to develop solutions. She regularly appears before all levels of courts in Québec, as well as before the Tax Court of Canada and the Federal Court of Appeal.

Prior to joining BLG, Frédérique practised with major independent law firms in Québec. In addition to her knowledge of tax litigation and dispute resolution, Frédérique has developed significant experience in insolvency and restructuring as well as commercial litigation.

## Experience

- **Kone inc. c. ARQ**, 2022 QCCQ 9892 — Represented Kone Inc. in a successful appeal of tax assessments issued by Revenu Québec which imputed interest income totaling \$75 million on the basis that the underlying sale and repurchase agreements were sham transactions and were subject to

Québec's General Anti-Avoidance Rule. Currently representing the taxpayer in ARQ's appeal to the Québec Court of Appeal.

## Insights & Events

- Author, "Cross-border repo: Not a sham, nor an abuse under Québec's Taxation Act", BLG Article, January 2023
- Author, "SCC dismisses appeal regarding tax treatment of donated employee stock options under Québec's Taxation Act", BLG Article, December 2022
- Co-Author, "[Correcting Taxpayer Mistakes in Quebec Post-Collins](#)," Volume 3, Number 4, CFT Perspectives on Tax Law & Policy, December 2022.
- Author, "Proposed amendments to the Income Tax Act: reportable and notifiable transactions", BLG Article, October 2022

## Beyond Our Walls

### Professional Involvement

- Member, Association de planification fiscale et financière
- Member, Canadian Tax Foundation

## Bar Admission & Education

- Ontario, 2017
- Québec, 2017
- JD, University of Ottawa, 2015
- LL.L., University of Ottawa, 2014
- Bachelor of Business Administration (BBA), HEC Montréal, 2010

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