



Pierre-Louis Le Saunier

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Pierre-Louis Le Saunier is a partner in the Tax Group whose practice primarily focuses on tax dispute resolution and litigation. Pierre-Louis regularly represents clients before tax authorities and courts in cases involving domestic and international issues such as research and development tax credits, the general anti-avoidance rule (GAAR), tax incentives, valuations, transfer pricing, voluntary disclosures, judicial reviews, valued-added taxes, charities, non-resident trusts, investment structures and funds, as well as tax treaties. He has court experience before the Supreme Court of Canada, the Federal Courts, the Tax Court of Canada and the Cour du Québec.

Accolades

- *The Canadian Legal Lexpert Directory 2019*, as a leading lawyer in Corporate Tax.
- *The Legal 500 Canada 2019* as a recommended lawyer in Tax.
- *The Best Lawyers in Canada 2019* in Tax.

Representative Work

- *Valero Energy Inc. v. Canada*— Successfully defended a motion to strike an application for judicial review.
- A foreign multinational company in an application for judicial review of decisions rendered by a tax authority refusing to cancel penalties (ongoing).
- A Canadian multinational company in an application for judicial review of decisions rendered by a tax authority refusing the application of loss carry-backs (ongoing).
- A multinational oil company in an application for judicial review of decisions rendered by a tax authority regarding international shipping (ongoing).
- Professional teams in the challenge of municipal evaluations of sporting facilities (ongoing).
- A multinational warranty service company in an appeal related to GST/HST.
- An optical retailer in an appeal related to GST/HST (ongoing).
- A large printing company in several Canadian jurisdictions in an appeal related to interprovincial allocation of income.
- A multinational coffee company in an appeal related to the GAAR.
- A car financial service company in an appeal related to Quebec capital tax.

- A multinational coffee company in an appeal related to the GAAR and foreign tax credits.
- An engineering company in an appeal related to SR&ED tax credits.
- A multinational research company in an appeal related to SR&ED tax credits.
- A multinational pulp & paper company in a judicial review of certification decisions in respect of Quebec refundable tax credits.
- *FLSmith Ltd. v. The Queen*, an appeal related to foreign tax credits in the context of tower structures.
- *Copthorne Holdings Ltd. v. Canada*, an appeal before the Supreme Court of Canada related to the GAAR.
- *Canada v. Vaillancourt-Tremblay*, an appeal related to income tax aspects of a corporate reorganization.
- *Fédération des médecins spécialistes du Québec v. Québec (Sous-ministre du Revenu)*, an appeal related to payroll deductions.
- *Air Liquide Canada Inc. v. The Queen*, an income tax appeal.
- *2005 Robert Julien Family Delaware Dynasty Trust c. Canada (National Revenue)*, a judicial review of CRA's decisions.

Speaking Engagements

- "Impacts des modifications législatives subséquentes aux faits en litige dans l'application de la règle générale anti-évitement", Laval University, 8^e *Symposium en fiscalité "L'interaction des savoirs"*, Quebec, July 2019 (co-speaker).
- "Stratégies susceptibles d'accélérer la résolution des litiges fiscaux", Tax Executives Institute (TEI) Legal Day, Montréal, March 2019.
- "Minimizing Reputational Risk and Avoiding Penalties", Canadian Tax Foundation, Montréal, May 24-25, 2018 (co-speaker).
- "Federal Court Practice : Practical Aspects", Canadian Tax Foundation, Montréal, April 11, 2018 (moderator).
- "Recent case law ", Association de Planification Fiscale et Financière (APFF), Seminar on Tax Administration, Montreal, March 22, 2018 (co-speaker).
- "Mise à jour de la jurisprudence", Canadian Tax Foundation, Montréal, October 25, 2017 (co-speaker)
- "How to Effectively React to Requests for Information from Tax Authorities?", Association of Corporate Counsel (ACC), Montréal, March 16, 2016 (co-speaker).
- "Impact of Recent Case Law on Scientific Research and Experimental Development Claims", Association de Planification Fiscale et Financière (APFF), SR&ED Symposium, L'Estérel, February 22, 2016 (co-speaker).

- “Non-Resident Trusts”, Association de Planification Fiscale et Financière (APFF), Annual Conference, Quebec City, October 7, 2015 (co-speaker).
- “Judicial Review”, Canadian Tax Foundation, Technical Seminar on tax administration, Montréal, September 23, 2015 (co-speaker).
- “Managing Tax Risks in the Business Context”, Association of Corporate Counsel (ACC), Montréal, March 17, 2015 (co-speaker).
- “Caselaw and Recent Technical Interpretations on Scientific Research and Experimental Development”, Association de Planification Fiscale et Financière (APFF), SR&ED Symposium, Mont-Tremblant, February 17, 2015 (co-speaker).
- “Interpretation, Administration and Tax Litigation”, Master of taxation, Sherbrooke University, 2014-2016 (course lecturer).

Professional Activities

Pierre-Louis is a member of the Tax Litigation Committee of the Canadian Tax Foundation and the *Association de planification fiscale et financière*.

Background

Prior to joining the partnership, Pierre-Louis was a partner at another Canadian law firm. Before that, he was a tax associate here at the firm. Pierre-Louis was also a law clerk for the Honourable Mr. Justice Louis Lebel of the Supreme Court of Canada from 2004 to 2005. He was a course lecturer for the master of taxation at the University of Sherbrooke from 2014 to 2016.

When he was a graduate student at Université de Sherbrooke, Pierre-Louis received a research scholarship awarded by the Quebec Ministry of Finance. He also received the Quebec Bar Prize, when studying at Université Laval.

Pierre-Louis does pro bono work for the Mobilys Foundation and is a member of its board of directors.

Education

Université de Sherbrooke (M.Fisc. 2009)

Université Laval (LL.B. 2002)

Bar Admission

Québec, 2005