



Patrick Reynaud

Senior Associate

416.865.7632 | preynaud@torys.com

Education

In-Depth Tax Course,, Chartered Professional Accountants (CPA)
 BCL/LLB (Dean's Honors List), 2012, McGill University, Faculty of Law
 B.A. (Honors, with Great Distinction), 2008, Concordia University
 DUECODEV (International Relations), 2004, Université Marc Bloch (France)

Bar Admission

Ontario, 2014
 Québec, 2012

Practice

Patrick’s practises tax law, with a focus on litigation, dispute resolution and audit management. Patrick practises tax litigation before trial and appellate courts, as well as dispute resolution with the Canada Revenue Agency and provincial tax authorities. Patrick has been involved with a wide range of tax issues including transfer pricing, general and specific anti-avoidance rules, gross negligence penalties, interest relief, foreign tax credits, and taxable employment benefits. Patrick also deals with administrative and procedural law issues related to the tax area, and has expertise in access to information, voluntary disclosure applications, and tax law relating to charities.

Patrick is fluent in English and French.

Representative Work

- a financial institution in an appeal to the Tax Court of Canada on whether the general anti-avoidance rule can be applied to reduce the amount of a foreign exchange loss on the wind-up of a cross-border financing structure
- a family estate in an appeal to the Tax Court of Canada involving the determination of the fair market value of a property
- an international commodities company in an appeal to Tax Court of Canada involving transfer pricing
- several holding companies in related appeals to the Tax Court of Canada involving a specific anti-avoidance rule and the application of technical grandfathering provisions, as well as related proceedings in the Federal Court in respect of access to information
- a pharmaceutical company in a motion to the Federal Court of Appeal in connection with proceedings to overturn a decision by the Tax Court of Canada in a transfer pricing case

- General Motors of Canada and employee Richard Szymczyk in applications for judicial review before the Federal Court and an appeal to the Tax Court of Canada, challenging a retroactive change in the method for calculating certain taxable employment benefits
- a magazine publisher in a judicial review application before the Federal Court challenging the Canada Revenue Agency's decision not to grant interest relief following a competent authority settlement
- a senior, on a pro bono basis, in an appeal to the Tax Court of Canada involving the claw-back of the senior's old age security pension

Community

Patrick is a member of the board of directors of the Centre for International Sustainable Development Law, a research centre based at McGill University.

Memberships and Affiliations

Patrick is a member of the Canadian Tax Foundation, the International Fiscal Association and the International Law Association.