

## Gerald Grenon

Partner, Tax

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**Calgary**

(403) 260-7014

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Bar Admission: Alberta, 1995

### Areas of Expertise

Tax Disputes

Tax Litigation

Telecom

Banking and Financial Services

Power and Utilities

Energy

Mining and Natural Resources

Tax

Corporate and Commercial Disputes

Gerald is a partner in the firm's taxation practice. His practice encompasses all stages of tax dispute resolution from dealing with CRA audits to litigating in court.

Gerald has appeared before the Tax Court of Canada, Federal Court of Appeal, Supreme Court of Canada and Alberta Court of Queen's Bench, including such well-known cases as *Canada Trustco v. The Queen* (the first Supreme Court of Canada decision on the General Anti-Avoidance rule in which a taxpayer was successful), *Shell Canada v. The Queen* (where the Supreme Court of Canada held that: the Crown was not allowed to tax on substance over form; interest deduction allowed; gain on hedge capital) and *3850625 Canada Inc (formerly Fording Coal) v. The Queen* (where the Federal Court of Appeal held that refund interest increased the taxpayer's resource allowance deduction).

Prior to joining Osler, Hoskin & Harcourt LLP, Gerald was a partner with a leading Calgary firm and its affiliated firm, KPMG Canada, practising in the area of tax dispute resolution and litigation. Before commencing his practice as a tax litigator, Gerald served as a Judicial Clerk to the Honourable Barry Strayer of the Federal Court of Appeal.

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### Awards and Recognition

- **The Canadian Legal Lexpert Directory:** Recognized in Litigation – Corporate Tax; Corporate Tax
- **The Lexpert Guide to the Leading US/Canada Cross-border Litigation Lawyers in**

- **Canada:** Recognized in Litigation – Corporate Tax; [Canada corporate tax litigation lawyers](#)
  - **Best Lawyers in Canada:** Recognized in Tax Law
  - **International Tax Review:** Recognized in Tax Controversy as a Highly Regarded Lawyer
  - **Who’s Who Legal:** Recognized in Corporate Tax – Controversy; Canada – Corporate Tax
  - **Lexpert Special Edition:** Recognized in Litigation
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## Credentials

### Education

- University of Manitoba (LL.B.)
  - University of Manitoba, B.A. (History)
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### Languages

- English
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### Professional Affiliations

- Canadian Petroleum Tax Society, Member and Former Director
- Canadian Tax Foundation, Member
- Canadian Bar Association, Member