



Nathalie Marchand

Partner | Montréal

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Biography

Nathalie Marchand practises in the areas of tax and estate planning. She has more than 30 years of experience providing advice on tax planning, estate planning, succession planning, wills and trusts for corporate and individual clients.

Throughout her professional career, Nathalie has used her expertise in these areas to help her clients by providing straightforward advice on a variety of taxation and estate planning matters. She assists in the elaboration and implementation of tax and estate plans, including internal corporate reorganization, “butterfly” transactions, estate freezes, post-mortem planning, family trusts, wills and protection mandates. She also advises on Canada-US cross-border estate planning.

Nathalie is a member of the Editorial Board for Miller Thomson on Estate Planning (loose leaf publication, Carswell) and the author of Chapter 17, “Emigration and Immigration.” She speaks regularly on tax planning, estate planning and trusts.

Nathalie is fluent in French and English.

Professional achievements & leadership

- *Who's Who Legal, Canada Guide* - Global Leader, Private Client, 2023
- STEP Worldwide Private Clients Awards - Judge, 2023 and 2024
- Presented at the STEP Canada 2023 National Conference – Technical Tax Issues (and Trust Issues) to Consider when Planning with Spousal or Life Interest Trusts
- *The Best Lawyers in Canada* - Tax Law, 2015-2024; Trusts and Estates, 2018-2024
- *Canadian Legal Lexpert Directory* - Estate & Personal Tax Planning, 2018-2022
- Society of Trust and Estate Practitioners (STEP Canada) - Chair of the Montréal Branch of STEP Canada - May 2018 to May 2020

Thought leadership

- Co-wrote an article for STEP Inside *Tax and Trust Issues to Consider when Planning with Spousal or Life Interest Trust* (Newsletter of the

RELATED SERVICES

Corporate Tax
Private Client Services

RELATED INDUSTRIES

Mining

Society of Trust and Estate Practitioners (Canada)) – October 2023
– Volume 22 No. 3

- Presented at the STEP Canada 2023 National Conference – Technical Tax Issues (and Trust Issues) to Consider when Planning with Spousal or Life Interest Trusts
- Society of Trust and Estate Practitioners (STEP Canada) - Chair of the Montréal Branch of STEP Canada - May 2018 to May 2020
- Member of the planning committee of the annual national conference of STEP Canada (2015-2019) and moderator at various concurrent sessions
- Member of the Editorial Board for Miller Thomson on Estate Planning (loose leaf publication, Carswell) and author of Chapter 17, "Emigration and Immigration"
- Quoted in the article "The Frontier of Reform", STEP Journal, May 2018, Volume 26/Issue 4, pp. 31-33
- Coauthor (with Rahul Sharma) of the chapter on Canada published in The International Comparative Legal Guide to : Private Client 2018, United Kingdom, 2019, pp. 89-96
- Coauthor (with Rachel Blumenfeld) of the chapter on Canada published in The International Comparative Legal Guide to : Private Client 2017, United Kingdom, 2018, pp. 79-86
- Coauthor (with Rachel Blumenfeld) of the chapter on Canada published in The International Comparative Legal Guide to : Private Client 2017, United Kingdom, 2017, pp. 79-86
- Speaker on Important Tax Amendments Relating to Estates and Trusts, Canadian Bar Association – Quebec Division, February 4, 2015
- Speaker on Family Law Issues in Estate Planning, Miller Thomson Seminars, March 2013
- Speaker at the "Seminar on Trusts" of the Association de planification fiscale et financière, February 24, 2011
- Quoted in The Gazette on estate planning for non-traditional families.
- "Application of Anti-Avoidance Rule to Deny Capital Dividend Treatment", Tax Notes, August 2013
- Federal Budget Review, 2013
- "CCPC Status Preserved Through Unanimous Shareholders' Agreement", Tax Notes, November 2012
- "*Clauses restrictives dans le cadre de la vente d'une entreprise*", Tax Newsletter – Québec, December 2011
- "*Création d'une fiducie pour détenir une propriété résidentielle située aux États-unis afin d'éliminer les droits successoraux américains*", La Revue Stratège, APFF, vol 28, no 4, 2011
- "*Le Québec et le Canada intensifient leur lutte contre les planifications fiscales agressives*", Tax Newsletter – Québec, Summer 2010
- "Provincial Tax: Québec Intensifies its Fight Against Aggressive Tax Planning Schemes", Tax Notes, March 2010
- "*Placements avec pertes latentes*", Tax Newsletter – Québec, Summer 2009
- "*Achat de résidences secondaires aux États-Unis par des Canadiens*", Tax Newsletter – Québec, Fall 2009

Professional memberships

- Society of Trust and Estate Practitioners (STEP Canada) Chair of the Montréal Branch of STEP Canada - May 2018 to May 2020
- Canadian Tax Foundation
- Association de planification fiscale et financière
- Canadian Bar Association

Languages spoken

- French
- English

Bar admissions & education

- Quebec, 1991
- LL.B., Université Laval, 1990