Introduction

In 1989, when I moved back to Montreal from Ottawa, the Quebec office of the Canadian Tax Foundation was in its infancy. Like many Quebec tax practitioners, I knew the Foundation as a national organization and assumed that events in Montreal were run by the Toronto office, as they had been since the Foundation was established in 1945. But thanks to the vision of our Quebec governors in 1987—in particular, André Lesage, Guy Fortin, and Wilfrid Lefebvre, who were to become future chairs of the board of governors—the Quebec office was established to better serve our members in both official languages and to create links with the Quebec tax officials.

Louise Lapalme became the first director of the Quebec office. By the time I arrived 20 years later, she and Louise Beaugrand-Champagne, who took over as director in 1998, and Danielle Cousineau, their very capable administrative assistant, had put the Montreal office on the map. With the help of local governors and tax practitioners, the Quebec office had developed over the years programs for young practitioners, Séminaire techniques, and the Journée d’études fiscales, which is still an annual Foundation event in Montreal.

When I realized that 2012 marked the 25th year of the Quebec office’s existence, it was clear to me that this anniversary was cause for celebration. It was important to host an event where practitioners could get together to celebrate the occasion and reminisce about days gone by. We held a cocktail event at the McCord Museum on November 8, 2012, at which we also honoured our members who had received Queen Elizabeth II Diamond Jubilee Medals (Allan Lanthier, Wilfrid Lefebvre, and Manon Thivierge). But I wanted to do something more, something that would make a lasting impression not only on Quebec practitioners but also on practitioners across the country. So I turned for suggestions to members of the Quebec tax community, who have helped me since I arrived at the Foundation in 2008. The result of this effort is this special 25th anniversary edition of the Canadian Tax Journal.

The tax practitioners I approached were all so enthusiastic about the project that it took virtually no time to put together a list of topics and potential authors. The idea was to have the authors provide an aperçu of their particular subject matter as it was in 1987, how it has developed over the past 25 years, and how it might evolve in the future.

Certain key areas of tax law were identified for discussion in this special issue: international law, the general anti-avoidance rule (GAAR), indirect taxes, and tax administration. Also discussed are tax incentives and the interdependence between tax laws and the Quebec civil law and other legislative frameworks. It is hard to imagine, but 25 years ago, when the Quebec office first opened its doors, GAAR had
been conceived but not yet born. Since coming into force in 1988, GAAR has been in constant evolution, and our authors have responded to the challenge not only by reflecting on the past but also by predicting what the future holds for measures such as GAAR. I am very pleased that contributors from the judiciary and the public sector have also given us their perspective on certain aspects of the practice of tax, for without contributions from these important members of the tax community, the 25th anniversary edition would not have been complete.

Many thanks are due to the members of the committee who helped me assemble this 25th anniversary edition: Pierre Barsalou, Marc Desrosiers, Guy Fortin, Jean Gauthier, Wilfrid Lefebvre, Elaine Marchand, Pierre Martel, Manon Thivierge, and Alfred Zorzi. Special thanks go to the authors who contributed to this special edition. You have all made a lasting contribution to the work of the Foundation—not only in the present work, but also during the Foundation’s 25-year presence in Quebec. I wish all of our members much enjoyment in reading the articles in this volume, and I look forward to many more years of working with the Quebec tax community and the tax community across Canada in my current role as the director of the Foundation’s Quebec office.

Jane Meagher
Director, Quebec Office
Canadian Tax Foundation

In the 25-year history of the Canadian Tax Foundation’s Quebec office, a most significant date was September 2008, when Jane Meagher became the office’s director after a distinguished career with the Department of Justice. Jane’s energy and enthusiasm are contagious, and her leadership has motivated both long-time and more recent Foundation members to become involved with our research, publications, conferences, and seminars. The Foundation’s events and member services now reach beyond the large Montreal-based professional firms to the Quebec City community, the academic community, and young practitioners. Jane has launched the Quebec office on a successful path for its next 25 years.

Larry F. Chapman
Executive Director and CEO
Canadian Tax Foundation