

# Nathalie Marchand

## Partner

### Montréal

#### OFFICE

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## Industries & Expertise

#### EXPERTISE

Corporate Tax | Private Client Services | Tax

## Biography

#### BAR ADMISSION

Quebec, 1991

#### EDUCATION

- LL.B., Université Laval, 1990

#### LANGUAGES SPOKEN

English, French

Nathalie Marchand is a leading Partner in tax and estate planning, with over 30 years of experience in these complex fields. She advises clients on a range of issues, including corporate reorganizations, trusts, and both domestic and cross-border estate planning. With her deep expertise, Nathalie guides clients through tax and estate planning challenges with a precise, personalized approach. Speaking English and French, she is a sought-after speaker, adept at addressing legal issues in both domestic and international settings.

An influential figure in her field, Nathalie has chaired the Montréal chapter of STEP Canada and held key roles within this respected organization. Her contributions to the profession have been recognized by several awards, highlighting her excellence and leadership in the industry.

Holding an LL. B. from Université Laval, Nathalie has enhanced her career through publications in specialized journals and presentations at national and international events. Her dedication to knowledge-sharing reinforces her reputation as an authority in tax and estate law.

## Industry involvement

### Recognition

- *The Best Lawyers in Canada* – Tax Law, 2015-2025; Trusts and Estates, 2018-2025
- *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
- *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 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

## **Memberships & affiliations**

- 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