



Marie-Emmanuelle Vaillancourt

Partner

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Expertise
Tax
Private Client

Bar Admissions
Québec, 1999

Marie-Emmanuelle works closely with clients, primarily in Canada and the U.S., on all aspects of their domestic and international tax planning. She provides clear and knowledgeable advice and a business-oriented approach to their tax matters.

She advises clients on tax matters across a broad range of critical business activities, including corporate reorganizations, mergers and acquisitions, real estate transactions, financings and restructurings. Marie-Emmanuelle's clients – public and private companies and their shareholders, as well as pension and investment funds – can rely on her ability to see the big picture and facilitate transactions involving complex tax issues.

Marie-Emmanuelle has significant expertise in advising high-net-worth clients on their estate tax planning and trust matters.

Marie-Emmanuelle is a member of the firm's Student/Stagiaire Recruitment and Talent Management committees and coordinates the Tax practice in our Montréal office.

REPRESENTATIVE WORK

MacKinnon, Bennett & Co.

Acted for MacKinnon, Bennett & Co. in the formation of MKB Partners Fund III, a private equity fund that invests in the energy, mobility, built environment and related industrial sectors of the energy transition.

Alfar Capital Partners

Acted for Alfar Capital Partners in the formation and fundraising of its second private equity fund, Alfar Capital Partners II, L.P., that invests in a diversified portfolio of companies in various business sectors in the Provinces of Québec and Ontario.

Plusgrade Inc.

Acted for Plusgrade in connection with General Atlantic's strategic investment in the ancillary revenue powerhouse. The investment represents a monumental transaction for the global travel tech sector.

Ember Infrastructure Management, LP

Acted for funds managed by Ember Infrastructure Management, LP, a New York-based private equity firm, in its \$395-million acquisition of H2O Innovation Inc., a TSX-listed company, by way of statutory plan of arrangement under the *Canada Business Corporations Act*, and the associated rollover of shares by Investissement Québec, Caisse de dépôt et placement du Québec and management.

The Canada Life Assurance Company

Acted for The Canada Life Assurance Company in the establishment of credit

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facilities to finance the operations of Intragas Limited Partnership.

MacKinnon, Bennett & Co.

Acted for MacKinnon, Bennett & Co. in the sale of its C\$52-million stake in Miovision, a leading provider of intelligent transportation solutions, to TELUS Ventures.

MacKinnon, Bennett & Co. and Idealist Capital

Acted for co-investors MacKinnon, Bennett & Co. and Idealist Capital in their growth capital equity investment in XNRGY Climate Systems, a leader in the design and manufacturing of energy efficient commercial HVAC systems.

Alimentation Couche-Tard Inc.

Acted for Alimentation Couche-Tard Inc. both in its acquisition of Cape D'Or Holdings Limited and Barrington Terminals Limited, which operate an independent convenience store and fuel network in Atlantic Canada under the Esso, Wilsons Gas Stops and Go! Store brands, and in connection with obtaining the Canadian Competition Bureau's approval for the transaction. Also acted for Alimentation Couche-Tard Inc. in the divestiture of 52 retail and fuel locations to Harnois Énergies.

Foodtastic Inc.

Acted as tax counsel to Foodtastic Inc., a leading franchisor of restaurant brands in Canada, in its C\$74.4-million acquisition of Freshii Inc.

TotalEnergies EP Canada Ltd.

Acted for TotalEnergies EP Canada Ltd., a subsidiary of TotalEnergies SE, in connection with its acquisition of an additional 6.65% working interest in the Fort Hills oils sands project located approximately 90 km north of Fort McMurray, Alberta.

RECOGNITIONS

Chambers Global: The World's Leading Lawyers for Business—Tax

Chambers Canada: Canada's Leading Lawyers for Business—Tax

Lexpert Special Edition: Finance and M&A

The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada—Corporate Tax

Lexpert Guide to US/Canada Cross-Border Lawyers in Canada—Tax

The Canadian Legal Lexpert Directory—Corporate Tax (Most Frequently Recommended); Estate and Personal Tax Planning: Estate and Tax Planning; Investment Funds and Asset Management: Investment Funds – Tax; Private Equity

The Best Lawyers in Canada—Charities/Non-Profit Law; Mergers and Acquisitions Law; Tax Law (Lawyer of the Year 2023, Montréal); Trusts and Estates

Who's Who Legal: Corporate Tax—Advisory; Who's Who Legal: Canada—Corporate Tax

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INSIGHTS

Federal Budget 2024: How It Impacts You and Your Business
Apr. 16, 2024

Canadian Tax Foundation, 75th Annual Tax Conference, “Taxable Canadian Property”; Montréal, QC
Nov. 28, 2023

Doing Business in Canada 2023, contributor
Nov. 14, 2023

An Avoidable Threat to the Protection of Solicitor-Client Privilege, co-author
Sept. 01, 2023

International Fiscal Association, 2023 IFA Canada International Tax Conference, “Reporting/Disclosure Requirements”; Calgary, AB
May 17, 2023

Federal Budget 2023 – Major Changes for Business and High Net Worth Individuals
Mar. 28, 2023

Canadian Tax Foundation, 74th Annual Tax Conference, “CRA Roundtable Discussion”; Nov. 27-29
Nov. 29, 2022

Federal Budget 2022: Tax Highlights
Apr. 08, 2022

Association de planification fiscale et financière, Annual Conference 2021, “Planifications rattachées à l’article 80 LIR”; Webcast
Oct. 08, 2021

Parliament Votes to Facilitate Intergenerational Business Transfers
July 23, 2021

EDUCATION

Canadian Institute of Chartered Accountants, In-Depth Tax Course & Advanced International Tax, Levels I & II
Université de Sherbrooke, MA (Taxes), 1998
Université Laval, LLB (Carswell Prize), 1996

PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière
Canadian Tax Foundation
International Fiscal Association
Women Presidents’ Organization, Montréal Chapter II

BOARD MEMBERSHIPS

Canadian Tax Foundation, Board of Governors and Executive Committee member

DAVIES

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TEACHING ENGAGEMENTS

Marie-Emmanuelle has been an assistant tax lecturer at the McGill University Faculty of Law and a guest lecturer at the John Molson School of Business at Concordia University, where she taught international taxation to MBA students.