



## James Trougakos

Associate

### Office

Montréal

### Tel

514.841.6449

### Email

jtrogakos@dwpv.com

### Expertise

Tax

Tax Disputes

### Bar Admissions

Québec, 2020

Ontario, 2019

## James is developing a broad tax practice.

He assists clients on a range of tax matters, including tax planning and dispute resolution before the tax authorities.

James served as a judicial law clerk at the Tax Court of Canada. In 2017, he was seconded to Resolute Forest Products through our Student Secondment Program.

### REPRESENTATIVE WORK

#### Glencore Canada Corporation

Acted for Glencore Canada Corporation in its dispute before the Tax Court of Canada and Federal Court of Appeal with respect to the tax treatment of break fees.

#### Blackstone Real Estate Income Trust, Inc.

Acted for Blackstone Real Estate Income Trust, Inc. in its acquisition of a portfolio of 12 seniors' housing residences in Québec.

#### Sumanic Investments

Acted for Sumanic Investments, the controlling shareholder of Logistec Inc., in the \$1.2-billion acquisition of Logistec by Blue Wolf Capital Partners.

#### Atlas Holdings LLC

Acted for Atlas Holdings LLC in its acquisition of Resolute FP Canada Inc.'s pulp, newsprint, and directory paper mill operations in Thunder Bay, Ontario.

#### BELLUS Health Inc.

Acted for BELLUS Health Inc. in its US\$2-billion sale to GSK plc, a British-based pharmaceutical company.

#### EcoPro BM

Acting for Korea-based EcoPro BM in its C\$1.2-billion joint venture with Ford and SK On to build a cathode manufacturing facility to produce electric vehicle (EVs) battery materials in Bécancour, Quebec.

#### Logiciels Metrio Inc.

Acted for Logiciels Metrio Inc., a Montréal-based ESG reporting and analytics firm, in its sale to Nasdaq, Inc., a global technology company.

#### Grimco Canada, Inc

Acted for Grimco Canada, Inc., a national wholesale sign supply manufacturer and distributor, in its acquisition of Cobalt Graphics Distribution, a division of Cansel Survey Equipment, Inc.

#### Axium Infrastructure Inc.

Acted for Axium Infrastructure Inc. in its acquisition from the Canada Pension Plan Investment Board of a 49% interest in an approximately 396 MW portfolio of four wind generation facilities (Summerhaven, Conestogo, Varna and Jericho) and two solar generation facilities (Sombra and Moore), all located in Ontario.

# DAVIES

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## Professional athletes

Acting for professional athletes in their disputes before the Tax Court of Canada against the Canada Revenue Agency with respect to the correct manner in which their taxable income earned in Canada is to be computed under the *Income Tax Act*.

## RECOGNITIONS

University of Ottawa—BLG Professional Excellence Award; Davies Award; De Granpré Chait Award for Contract Law; Fasken Martineau Award; Merit Scholarship; Wilson & Lafleur Award (2015)

## INSIGHTS

The Canadian Bar Association, The Current State of CRA Audits, "OBA Taxation Law Program"; Webcast  
Mar. 05, 2024

New Canadian real estate rules regarding non-resident ownership, co-author  
May 01, 2023

Disclosure Requirements Aimed at Shell Companies, co-author  
Jan. 24, 2023

New Rules and Reporting Requirements Coming for the Real Estate Sector  
Dec. 23, 2022

CRA Goes Digital: New Requirements for Authorization of a Representative and New Procedures relating to Access of Information Requests  
Apr. 27, 2022

Tips, Guidance for Navigating Audits of Canada Emergency Wage Subsidy Claims, co-author  
June 09, 2021

CRA Commences Comprehensive Canada Emergency Wage Subsidy Audits, co-author  
June 01, 2021

Status Quo Restored: Interest Deductibility and the Burden of Proof  
May 01, 2021

Be Prepared: Audits of Canada Emergency Wage Subsidy Claims Underway  
Apr. 28, 2021

2021 Federal Budget: Tax Highlights  
Apr. 20, 2021

## EDUCATION

McGill University, BCL/LLB, 2018

## PROFESSIONAL AFFILIATIONS

Canadian Tax Foundation

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Hellenic Canadian Lawyers' Association

### **BOARD MEMBERSHIPS**

Hellenic Canadian Lawyers' Association, Board member