DAVIES




## Sammy Cheaib
Associate

**Office**
Montréal

**Tel**
514.841.6458

**Email**
scheaib@dwpv.com


**Expertise**
Tax
Tax Disputes
Private Client

**Bar Admissions**
Québec, 2019

# Sammy provides innovative and practical solutions to clients' complex tax matters.

He acts for clients on the tax aspects of public and private mergers and acquisitions, investments, reorganizations and financings.

Sammy also acts for individuals, family offices and private companies on personal estate and tax planning matters.

## REPRESENTATIVE WORK

**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.

**Interactive Validated Solutions 88 Inc.**
Acted for the shareholders, including Desjardins Capital, Anges Québec capital and a large group of angel investors, of Interactive Validated Solutions 88 Inc., a company specializing in SaaS quality, compliance and traceability solutions, in its sale to TradeBeyond, a Hong Kong based leading supply chain platform.

**LKQ Corporation**
Acted as Canadian counsel to LKQ Corporation in its C$2.8-billion acquisition of Uni-Select Inc.

**HID Global Corporation**
Acted for HID Global, a subsidiary of Swedish conglomerate Assa Abloy, in its acquisition of Vancouver-based Guard RFID Solutions, a manufacturer of real-time location systems used in healthcare environments.

**Thread Collective**
Acted for 12625164 Canada Inc., an affiliate of Thread Collective Inc. in connection with a transaction whereby Thread Collective Inc. transferred to 12625164 Canada Inc. all of its assets relating to its Psycho Bunny business and the subsequent investment by The BB Family International Trust in 12625164 Canada Inc.

**Sprott Resource Lending Corp.**
Acted as tax counsel to Sprott Resource Lending Corp., as lead arranger for its resource lending investment funds, in the financing (of up to US$25 million) of Elemental Royalties' acquisition of a portfolio of precious metal royalties from a wholly owned subsidiary of South32 Limited.

**Sprott Resource Lending Corp.**
Acted as tax counsel to Sprott Resource Lending Corp., as lead arranger for its resource lending investment funds, in the financing (of up to US$105 million) of Ascot Resources Ltd.'s Premier Gold Project in northern British Columbia. The

DAVIES

**Sammy Cheaib**
Associate

**Office**
Montréal

**Tel**
514.841.6458

**Email**
scheaib@dwpv.com

terms of the financing included a senior credit facility, a convertible credit facility and a production payment agreement.

**Nelmar Group**
Acted for the shareholders of Nelmar Security Packing Systems Inc., Plastixx Extrusion Technologies Inc. and Plastixx FFS Technologies Inc. in the sale of their 100% interest to Balcan Plastics Ltd., a subsidiary of BDT Capital Partners.

**Hypertec Infrastructures Inc.**
Acted as lead tax counsel for Hypertec Infrastructures Inc. in the sale of its data center and colocation services business to Vantage Data Centers, one of the world's leading hyperscale data center providers.

**Boutique Linus Inc.**
Acted for Boutique Linus Inc. which operates Fortnine.ca, a leading Canadian online retailer and distributor in the powersports industry, in a sale of an interest to Novacap.

## RECOGNITIONS

*Best Lawyers: Ones to Watch*—Tax Law

## INSIGHTS

Tax Executives Institute, « Mise à jour sur les pouvoirs de vérification de l'ARC », Montréal, QC
May 31, 2023

International Fiscal Association (U.S. and Canada Branches), YIN Webinar, "Hybridity and Hybrids: Canada's New Anti-hybrid Rules"; Webcast
Mar. 09, 2023

The CRA's New Power to Compel Oral Interviews
Jan. 17, 2023

FISCALITÉ INTERNATIONALE – Survol général des nouvelles règles d'asymétrie hybride, co-author
Oct. 19, 2022

Association de planification fiscale et financière, 2022 Annual Conference, "Fiscalité des investissements au Canada par un non-résident"; Webinar
Oct. 06, 2022

Top Court Blesses Treaty-Shopping Arrangement: The *Alta Energy* Decision
Dec. 14, 2021

Parliament Votes to Facilitate Intergenerational Business Transfers
July 23, 2021

Novation of Debt and Payment of Accrued Interest
May 01, 2021

CRA Turns Its Focus to Cryptocurrency Transactions
Apr. 13, 2021

Disclosure Rules for Nominee Contracts Come into Force in Québec

DAVIES

**Sammy Cheaib**
Associate

**Office**
Montréal

**Tel**
514.841.6458

**Email**
scheaib@dwpv.com

Oct. 02, 2020

## EDUCATION

McGill University, BCL/LLB, 2018
McGill University, BA (Hons) (Philosophy and Psychology), 2012

## PROFESSIONAL AFFILIATIONS

Canadian Tax Foundation
International Fiscal Association