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The *Univar* Appeal: A Pyrrhic Victory For Indirect Acquisitions in Canada

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In this article published in *Tax Notes International*, Davies partner [Nathan Boidman](#) reviews the decision by the Federal Court of Appeal in *Univar Holdco Canada ULC v. The Queen*, particularly in the context of the 2016 *Income Tax Act* amendments concerning surplus stripping rules and the general anti-avoidance rule on foreign parties' recovery of funds invested in indirect acquisitions of Canadian targets.

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