DAVIES



Ariane Hunter-Meunier
Associate

Office Montréal

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Expertise Tax Tax Disputes

Bar Admissions Québec, 2015

Ariane devises strategic, cost-effective solutions to clients' complex tax matters.

Ariane's tax expertise extends to all aspects of commodity tax, including GST/HST, provincial sales tax, customs and excise duties, and industry-specific taxes, as well as sales and use tax in the United States. She regularly assists clients from both the public and private sectors, as well as financial institutions, on indirect tax matters related to corporate reorganizations, mergers and acquisitions, and real estate. Ariane also represents corporations and individuals at all stages of their tax disputes with the tax authorities.

Ariane lectures at the Université de Sherbrooke in the Commodity Tax Graduate Program and coauthors comments for *The Practitioner's GST and QST Annotated*, published in French semi-annually by Thomson Reuters.

REPRESENTATIVE WORK

Vance Street Capital LLC

Acted for Vance Street Capital, a Los Angeles private equity fund, in the sale of Terra Insights, a Vancouver-based geotechnical, structural and geospatial monitoring company, to Orica for cash consideration of C\$505 million.

Design World LLC d/b/a WTWH Media, LLC

Acted as Canadian counsel to Design World LLC d/b/a WTWH Media, LLC, a Mountaingate Capital portfolio company, in its acquisition via a wholly owned Canadian subsidiary of substantially all the assets of Engineering.com Incorporated, a media website operator focused on engineering related content.

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.

WESCO International Inc.

Acted for WESCO International Inc. in the sale of its legacy WESCO Utility business in Canada to Rexel Canada, a wholly owned subsidiary of France's Rexel Group.

Epic Games, Inc.

Acted for Epic Games, Inc. in its investment in Toronto-based SideFX, the company behind the Houdini 3D animation software used in video game development as well as for visual effects in film productions.

RECOGNITIONS

Best Lawyers: Ones to Watch—Tax Law

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INSIGHTS

Accountants Study Group, "Potpourri of Recent Tax Measures"; Montréal, QC Nov. 07, 2023

New GST Rebate for Purpose-Built Rental Property Sept. 26, 2023

Association de planification fiscale et financière, Colloque sur la fiscalité de l'immobilier 2023, "Jurisprudence récente et interprétations techniques dans le domaine immobilier"; Montréal, QC

Sept. 14, 2023

"Zones Experts : Une nouvelle taxe sur certains biens de luxe", co-author Dec. 12, 2022

"Chronique: Taxes à la consommation – Une nouvelle taxe sur certains biens de luxe", co-author
Oct. 19, 2022

Association de planification fiscale et financière, Real Estate Tax Seminar, "Jurisprudence et interprétations techniques récentes"; Montréal, QC Sept. 15, 2022

Association de planification fiscale et financière, "Back to the Future: Commodity Taxes 101"; Webinar July 08, 2021

Interest and Penalty Computation For GST: Net Or Gross Liability?, co-author May 01, 2021

2021 Federal Budget: Tax Highlights Apr. 20, 2021

Association de planification fiscale et financière, 2021 Corporate Reorganizations Symposium, "Volet TPS/TVQ"; Webinar Mar. 11, 2021

EDUCATION

Université de Sherbrooke, MTax, 2015 Université de Montréal, LLB, 2013 Concordia University, BComm (Economics), 2010

PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière Canadian Bar Association Canadian Tax Foundation

COMMUNITY INVOLVEMENT

Thomson Reuters, *The Practitioner's GST and QST Annotated* (French), coauthor (comments)

Association de planification fiscale et financière (APFF), Stratège Magazine,

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Commodity Tax Subcommittee
Thomson Reuters, New Trends in Commodity Taxes, co-author

TEACHING ENGAGEMENTS

Ariane lectures in the Commodity Tax Graduate Program at the Université de Sherbrooke. She also teaches a CLE online tax course offered by the APFF that overviews the administrative process related to the management and administration of GST and QST. Finally, Ariane is a facilitator of interactive workshops as part of the In-Depth GST/HST Program offered by the Chartered Professional Accountants of Canada (CPA Canada).