



James Trougakos
Associate

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Montréal

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Expertise
Tax
Tax Disputes

Bar Admissions
Québec, 2020
Ontario, 2019

James 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, corporate restructurings and reorganizations, as well as dispute resolution before the tax authorities and voluntary disclosures.

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

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

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.

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.

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.

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.

DAVIES

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Axiom Infrastructure Inc.

Acted for Axiom 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.

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

New CRA and RQ Guidance on the Province of Employment of Remote Workers
May 01, 2024

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

EDUCATION

DAVIES

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McGill University, BCL/LLB, 2018

PROFESSIONAL AFFILIATIONS

Canadian Tax Foundation

Hellenic Canadian Lawyers' Association

BOARD MEMBERSHIPS

Hellenic Canadian Lawyers' Association, Board member