



Marc André Gaudreau Duval
Partner

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Expertise
Tax
Mergers and Acquisitions
Private Equity

Bar Admissions
Québec, 2013

Clients turn to Marc André for his business-oriented approach and innovative tax solutions.

Marc André acts for public and private corporations, private equity groups and tax-exempt entities on the structuring and financing of domestic and international mergers and acquisitions, joint ventures and corporate reorganizations.

His practice includes advising institutional investors and private equity funds on fund formation and portfolio investments. He regularly assists private equity firms, investment bankers and other professionals in reviewing financial models to minimize costs and maximize return on investment.

Marc André started his career at a leading professional services firm, where he specialized in U.S. international tax.

REPRESENTATIVE WORK

Basic Resources, Inc.

Acted for Basic Resources, Inc. in its US\$160-million acquisition of the Warners, Olga and True & Co businesses from the fashion conglomerate PVH Corp.

Recochem

Acted as counsel to Recochem management in the acquisition of H.I.G portfolio company Recochem by funds managed by CapVest.

Sprott Inc.

Acted for Sprott Inc. in the formation of Sprott Private Resource Streaming and Royalty Annex Fund, a US\$310-million annex fund that invests alongside Sprott's first streaming fund, which brings the combined total assets under management of Sprott Resource Streaming and Royalty Corp. in both funds to US\$1.1 billion.

Sprott Resource Streaming and Royalty Corp.

Acted as tax counsel for Sprott Resource Streaming and Royalty Corp., as lead arranger for its resource lending investment funds, in its holistic financing solution provided to Bunker Hill in respect of its zinc, lead and silver project located in Idaho, U.S. The financing package included a debt facility, convertible debentures, a royalty convertible debenture and a streaming arrangement in respect of the project.

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 Metals Acquisition Corp's US\$1.1-billion acquisition of Glencore's CSA copper mine in New South Wales, Australia.

Sprott Resource Streaming and Royalty Corp.

Acted as tax counsel for Sprott Resource Streaming and Royalty Corp., as lead arranger for its resource lending investment funds, in its acquisition of a secured note convertible into a gross revenue royalty of 4.75% of the gold and silver produced by Paramount Gold Nevada Corp.'s Grassy Mountain gold mine in eastern Oregon.

DAVIES

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Axiom Infrastructure

Acted for Axiom Infrastructure Inc. in connection with the acquisition from Copenhagen Infrastructure Partners of the Travers Solar Project located in Vulcan County, Alberta. Situated on approximately 3,330 acres of land, the project has a total nameplate capacity of 465 MW, making it the largest solar project in Canada at the time of closing.

Sprott Resource Lending Corp.

Acted as tax counsel to Sprott Resource Lending Corp., as lead arranger for its resource lending investment funds, in the US\$150-million financing of Foran Mining Corporation's McIvenna Bay project in east-central Saskatchewan.

Sprott Resource Streaming and Royalty Corp.

Acted as tax counsel for Sprott Resource Streaming and Royalty Corp., as lead arranger for its resource lending investment funds, in its US\$110-million streaming transaction with Ascot Resources Ltd. regarding the Premier Gold Project located on Nisga'a Nation Treaty Lands in the prolific Golden Triangle of northwestern British Columbia.

Sprott Resource Streaming and Royalty Corp.

Acted as tax counsel for Sprott Resource Streaming and Royalty Corp., as lead arranger for its resource lending investment funds, in its acquisition of a secured note convertible into a streaming arrangement in respect of the gold produced by Theta Gold Mines Ltd.'s TGME Gold Project in South Africa.

RECOGNITIONS

The Canadian Legal Lexpert Directory—Investment Funds and Asset Management: Investment Funds – Tax

The Best Lawyers in Canada—Tax Law

INSIGHTS

Doing Business in Canada 2023, contributor
Nov. 14, 2023

Government of Canada Releases Package of Proposed Domestic and International Tax Legislation
Aug. 16, 2023

Canada's DST Shows Impatience With Pillar 1 Rules
July 28, 2023

Canadian Federal Court of Appeal Gets Section 20(12) Right, author
July 17, 2023

International Fiscal Association, 2023 IFA Canada International Tax Conference, "EIFEL"; Calgary, AB
May 16, 2023

International Fiscal Association, 2023 IFA USA International Tax Conference, "So, You Want to Expatriate, What Should You Do?"; Chicago, IL
Apr. 27, 2023

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International Fiscal Association, 3rd North American Region Meeting Canada-Mexico-USA, "Regional Spotlight: Tax Policy in the Caribbean"; Chicago, IL
Apr. 26, 2023

Le nouveau régime de restriction des dépenses excessives d'intérêts et de financement (RDEIF), co-author
Apr. 18, 2023

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

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

EDUCATION

Université de Montréal, LLB (Dean's Honour List), 2012

Chartered Professional Accountants of Canada, In-Depth Tax Course, Levels I, II & III

China University of Political Science and Law, Certificate in Chinese law, 2010

PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière

Canadian Tax Foundation

International Fiscal Association

COMMUNITY INVOLVEMENT

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

International Tax Subcommittee, President

International Fiscal Association, Canada Council, YIN Committee, Chair

International Fiscal Association, Young IFA Network (YIN) Committee

World Law Group, International Tax & Private Wealth Group, Co-chair