DAVIES



Marc Pietro Allard
Associate

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Montréal

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Expertise
Tax
Tax Disputes

Bar Admissions
Québec, 2021

Marc is developing a broad tax practice.

He assists clients on a range of tax matters, including tax planning and tax disputes with provincial and federal authorities.

Marc articled as a judicial law clerk at the Tax Court of Canada under the Honourable Justice Robert J. Hogan. During law school, Marc also clerked for the Honourable Justice Stephen W. Hamilton at the Superior Court of Québec. Prior to joining Davies, Marc worked as a tax consultant for a global audit, tax and advisory services firm.

He coaches the Université de Montréal's team at the Donald G.H. Bowman National Tax Moot competition event.

Representative Work

Professional athletes
Successfully represented **Russell Martin and Joshua Donaldson**, former Toronto Blue Jays players, in their tax disputes before the Tax Court of Canada and the Federal Court of Appeal against the Canada Revenue Agency. The case centered on the correct computation of their income earned in Canada under the *Income Tax Act*, specifically the proper allocation of employer contributions to Retirement Compensation Arrangements and their exclusion from taxable Canadian-source income.

Novacap
Acted for **Novacap Management Inc.**, a leading North American private equity firm, on closing its US$3.8 billion Novacap Technologies VII, its largest technology buyout fund.

Hypixel Inc.
Acted for **Hypixel**, a Canadian video game studio, in the global launch of Hytale, a sandbox role-playing game, advising on intellectual property, commercial agreements, digital distribution, online services, and regulatory compliance.

ANJAC Health & Beauty
Acted for **ANJAC Health & Beauty**, a French industrial group specializing in the formulation, manufacturing and filling of cosmetics, medical devices, drugs and food supplements, on its C$150-million sale of Ontario-based Pillar5 Pharma to Prestige Consumer Healthcare Inc, a company listed on the NYSE.

Nexans Canada Inc.
Acted for **Nexans Canada Inc.**, a global leader in cable manufacturing, in its acquisition of Electro Cables Inc., a family-owned wiring and cable manufacturer based in Ontario.

Hypixel Studios
Acted for **Hypixel Studios**, in its acquisition of the Hytale game and related assets from Riot Games, a Los Angeles–based video game developer, publisher, and esports tournament organizer and a subsidiary of Tencent.

Novacap Management Inc.
Advised **Novacap Management Inc.** on the structuring and fundraising of a continuation vehicle and on the underlying transaction, which involved the sale of Revau from Novacap legacy funds to a new continuation vehicle.

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eStruxture Holdings Inc.

Acted as Canadian counsel for **eStruxture Data Centers** in its C$750-million securitization transaction, which formed part of eStruxture's aggregate C$1.35-billion financing round, and which will be used to advance AI-ready data centers across Canada.

Resolute Forest Products

Acted for **Resolute Forest Products** in the sale of its sawmill located in Rivière-aux-rats, Quebec to Arbec, Bois d'oeuvre Inc.

Beanfield Technologies Inc.

Acted for **Beanfield Technologies Inc.** and its subsidiaries in connection with the securitization of certain fibre network asset and related customer contracts through the private placement of C$565-million of secured fibre network funding notes.

Wolseley Canada Inc.

Acted for **Wolseley Canada Inc.**, the leading wholesale distributor to plumbing, HVAC/R, waterworks and industrial markets in Canada, in its acquisition of National Fire Equipment Ltd. and National Fire Fabrication Ltd., a leader of fire and fabrication products and services across Canada.

Bureau Veritas

Acted for **Bureau Veritas** with the EUR$360-million sale of its food testing business to Mérieux NutriSciences.

Novum Legal Inc.

Acted for the shareholders of **Novum Legal** in the sale of their interest in Novum.

Phoenix Partners Management Inc.

Acted for **Phoenix Partners Management Inc.** in its acquisition of Launchlife International Inc., a leading franchisor of education platforms and brands, with franchisees located in Canada, the United States and the United Kingdom.

Groupe Dynamite Inc.

Acted for **Groupe Dynamite Inc.**, a Canadian women's clothing retailer, in its C$300-million initial public offering of subordinate voting shares, valuing the company at C$2.3 billion.

Novacap Management Inc.

Acted for **Novacap**, a leading Canadian private equity firm, in connection with the rollover of its investment in the approximately US$6.3-billion privatization of Nuvei Corporation to a new continuation vehicle and other Novacap funds.

Oxford Properties Group and Canada Pension Plan Investment Board

Acted for **Oxford Properties Group** and **Canada Pension Plan Investment Board** in its C$325-million sale of Les Galeries de le Capitale, a super regional enclosed shopping centre located in Quebec City, to Primaris Real Estate Investment Trust.

Scotia Capital Inc.

Acted for **Scotia Capital Inc., BMO Nesbitt Burns Inc., TD Securities Inc.** and a syndicate of agents in Videotron Ltd.’s inaugural C$1-billion offering of investment grade bonds, comprised of C$600 million of Series 1 senior notes and C$400 million of Series 2 senior notes.

Mannarino Systems & Software Inc.

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Acted for the shareholders of **Mannarino Systems & Software Inc.**, a global leader in avionics for electric aircraft and drones and certified systems for the aerospace sector, with the sale of all of their issued and outstanding shares to Scalian SAS.

Siemens Energy

Acted as Canadian tax counsel to **Siemens Energy** in the sale of Trench business in Canada to Triton, a leading European mid-market private equity investor.

Knight Therapeutics Inc.

Acting for **Knight Therapeutics Inc.** in its dispute before the Tax Court of Canada with respect to the application of Canada's foreign accrual property income regime.

Recognitions

Best Lawyers Canada
Tax Law
Ones to Watch

External Engagements

Article
Knights Developments Limited v. HMRC (UT): No PE, No Problem?, co-author
Nov 1, 2026
International Tax Highlights, Vol. 5, No. 4 (Canadian Tax Foundation)
Read More

Article
Canada's 'Mega' Tax Proposal Is Signal of ProInvestor Stance, co-author
Oct 26, 2026
Bloomberg Tax (Bloomberg)
Read More

Article
CRA Ruling Provides Guidance on Partnership Loans to an Indirect Partner
May 1, 2026
Canadian Tax Focus, Vol. 16, No. 2 (Canadian Tax Foundation)
Read More

Speaking Engagement
The Jewish Community Foundation of Montréal, PAC Seminar 2025; Montréal, QC
Jun 10, 2025

Article
Form Over Substance and the UK Supreme Court's Tax Treaty Interpretation: The RBC v. HMRC Decision, co-author
May 5, 2025
Canadian Tax Foundation, Volume 4, No. 2
Read More

Speaking Engagement
Association de planification fiscale et financière, Colloque sur la fiscalité minière 2024, "Revue de la jurisprudence récente"; Montréal, QC
May 1, 2024

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Article
CRA Clarifies T3 Filing Requirements for Quebec Nominee Contracts, co-author
May 1, 2024
Canadian Tax Focus, Vol. 14, No. 2
Read More

Article
La nouvelle règle générale anti-évitement s'applique-t-elle aux séries d'opérations débutant avant le 1er janvier 2024?, co-author
Jan 1, 2024
Stratège, Volume 28, Number 4 (APFF) (In French)
Download Article

Speaking Engagement
Barreau du Québec, Développements récents en droit des affaires, "Transfert d'entreprise intergénérationnel – la fiscalité au service de l'entrepreneur"; Montréal, QC
Oct 27, 2023

Guide
Transfert d'entreprise intergénérationnel – la fiscalité au service de l'entrepreneur, co-author
Oct 27, 2023
Développements récents en droit des affaires, Vol. 540 (Éditions Yvon Blais)

Article
CIBC v. The King: **Does the FCA undermine its decision in** *The Queen v. Bank of Montreal***?**
Aug 1, 2023
International Tax, Vol. 131, August 2023
Download Article

Article
Le nouveau régime de restriction des dépenses excessives d'intérêts et de financement (RDEIF), co-author
Apr 18, 2023
Stratège, Vol. 28, No. 1 (APFF) (In French)
Download Article

Article
"Les transferts intergénérationnels: quelles modifications pouvons-nous attendre du Projet de loi C-208?", co-author
Dec 21, 2022
Stratège, vol. 27, no 4 (APFF) (In French)
Download Article

Article
"Zones Experts: Une nouvelle taxe sur certains biens de luxe", co-author
Dec 12, 2022
Finance et Investissement (APFF) (In French)
Read More

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“Chronique: Taxes à la consommation – Une nouvelle taxe sur certains biens de luxe”, co-author
Oct 19, 2022
Stratège, Vol. 27, No. 3 (APFF) (In French)
Download Article

Speaking Engagement
Association de planification fiscale et financière, 2022 Annual Conference, “Relève Montréal – traitement fiscal des paiements incitatifs à la location”; Webinar
Oct 5, 2022

Article
Viewpoint — Canada’s New Interest and Financing Expense Deductibility Rules, co-author
Aug 26, 2022
C.D. Howe Institute (Intelligence Memos)
Download Article

Article
Canada confirms intention to institute new interest and deductibility rules (re-print), co-author
Jun 17, 2022
Canadian Accountant
Read More

Article
UK Upper Tribunal on Multilingual Tax Treaty Interpretation: The RBC v. HMRC Decision, co-author
Jun 1, 2022
Wolters Kluwer International Tax (Wolters Kluwer)
Download Article

Article
Simplifying Tax Issues For Nonresident Athletes In Canada, co-author
Mar 11, 2022
Law360 Tax Authority
Read More

Insights

New Tax Measures to Stimulate Investment in Canada
Sep 30, 2026

Davies Lawyers Recognized by *Best Lawyers*
Sep 3, 2026

Tax Ruling Upheld for Non-Resident Professional Athletes
Aug 31, 2026

Novacap Closes Novacap Technologies VII
Feb 26, 2026

Nexans to Acquire Electro Cables Inc.
Oct 24, 2025

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

Canada Releases Revised Draft Legislation on New Interest Deductibility Rules
Dec 8, 2022

Canada Confirms Intention to Institute New Interest and Deductibility Rules
Jun 7, 2022

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

Education

Université de Sherbrooke, JD, 2021
Université de Sherbrooke, LLB, 2018
McGill University, BSc, 2015

Bar Admissions

Québec, 2021