DAVIES



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Expertise
Tax
Private Equity
Mergers and Acquisitions
Private Client

Bar Admissions
Ontario, 2002
Québec, 2003

Michael's clients turn to him for meticulous and innovative tax advice.

Michael advises on all aspects of domestic and international tax planning. He works with major Canadian, U.S. and other publicly traded companies, private equity and hedge funds and tax-exempt institutions on their investments, financings, private and public mergers and acquisitions, reorganizations, debt restructurings and real estate and resource projects, as well as high-net worth individuals and their family offices. Clients also rely on Michael to provide counsel on disputes with tax authorities. He has represented taxpayers in tax litigation proceedings at various court levels. He has extensive expertise in international tax issues, including foreign affiliate, tax treaty and transfer pricing matters.

Michael is a frequent speaker at tax conferences in Canada and abroad. He is a contributing editor to the *Wolters Kluwer International Tax Journal* and is councillor and immediate past president of the Canadian branch of the International Fiscal Association.

Representative Work

Sustana
Acted for **Sustana**, a leading manufacturer and recycler of fiber and paper products, on its sale to Hivest Capital Partners.

Velan Inc.
Acted for **Velan Inc.** in connection with the sale by Velan Holding Co. Ltd. of its entire holdings in Velan Inc. for C$204 million to Birch Hill Equity Partners.

Groupe Dynamite Inc.
Acted for **Groupe Dynamite Inc.** in a C$251-million bought deal secondary offering of subordinate voting shares held by 4370368 Canada Inc., an entity owned by the company's CEO, and a concurrent C$51-million targeted share repurchase from the same entity.

Black Swan Graphene Inc.
Acted for **Black Swan Graphene Inc.** in its acquisition of Falpaco Rubber & Plastic Inc., a Québec-based manufacturer specializing in custom molding of plastic and rubber components.

Canadian Imperial Bank of Commerce
Acted for **Canadian Imperial Bank of Commerce** in connection with the formation of CIBC Diversified Private Credit Fund, an institutional open-ended fund offering access to a diversified portfolio of senior secured, floating-rate loans sourced through CIBC's proprietary origination network.

Northern Superior Resources Inc.
Acted for **Northern Superior Resources Inc.** an exploration company listed on the TSX Venture Exchange, in its $375-million sale to IAMGOLD Corporation and the related, pre-closing distribution of ONGold Resources Ltd. shares to Northern Superior shareholders.

Mountaingate Capital Management II. L.P.
Acted for **Mountaingate Capital Management II, L.P.** in the sale of its interest in

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Damotech Inc., a leading rack safety manufacturer, to an affiliate of Vance St. Capital

Celsius Holdings, Inc.

Acted as Canadian counsel for **Celsius Holdings** in its US$585-million strategic partnership with PepsiCo, including the acquisition of Rockstar Energy® in the U.S. and Canada and the integration of Alani Nu® into PepsiCo's U.S. and Canada distribution network.

Velan Inc.

Acted for **Velan Inc.** in the US$143-million divestiture of its asbestos-related liabilities to an affiliate of Global Risk Capital LLC.

Velan Inc.

Acted for **Velan Inc.** in the €192.5-million sale of its French subsidiaries, Segault SAS and Velan S.A.S., to Framatome SAS.

Amzak Health LLC and Lumira Ventures

Acted for **Amzak Health and Lumira Ventures** in connection with a US$16.5-million Series A funding round for Sound Blade Medical Inc., a medical device company developing handheld ultrasound-guided histotripsy technology.

Bureau Veritas

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

The Bidvest Group Limited

Acted for **The Bidvest Group Limited**, a South African publicly-traded company, in its acquisition of 100% of Citron Hygiene LP, a provider of washroom hygiene products and services in the U.S., Canada and UK, from Birch Hill Equity Partners and other investors.

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.

Viking Global Investors LP

Acted for **Viking Global Investors LP** in its investment in Valsoft Corporation Inc. part of Valsoft's US$150-million equity financing round led by Portage Capital Solutions Fund I LP and other investors.

Dollarama L.P.

Acted for **Dollarama L.P.** in its acquisition of lands in the Calgary metropolitan region for C$46.7 million to build a warehouse and second distribution center for Western Canada, with construction costs estimated at C$450 million.

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.

Bit Digital, Inc.

Acted for Nasdaq-listed **Bit Digital, Inc.** in its acquisition of Enovum Data Centers Corp., a Montreal-based owner, operator, and developer of high-performance computing datacenters.

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Industrial and Financial Systems AB

Acted for **Industrial and Financial Systems AB** in its approximately C$1-billion acquisition of Copperleaf Technologies Inc., a provider of enterprise decision analytics software to companies managing critical infrastructure.

Outfront Media Inc.

Acted as Canadian counsel to **OUTFRONT Media Inc.** in the C$410-million sale of its Canadian outdoor advertising business to Bell Media, a wholly-owned subsidiary of BCE.

Direct Travel, Inc.

Acted as Canadian counsel to **Direct Travel, Inc.,** in its sale to a group of investors, including Durable Capital Partners, Madrona Ventures, Top Tier Capital Partners, and Blackstone Credit & Insurance, led by Steve Singh.

Mondi plc

Acted for **Mondi plc**, a global leader in the production of sustainable packaging and paper, in its acquisition of the Hinton Pulp mill from West Fraser Timber Co. Ltd. (West Fraser) and its long-term partnership with West Fraser to access local, high-quality fibre from well-established wood basket, as well as with Mondi plc's plans to invest €400 million in the expansion of Hinton.

Mason Resources Inc.

Acted for **Mason Graphite Inc.** with the sale of the Lac Guéret Property, targeted for the development of graphite at the Uatnan Mining Project, to Nouveau Monde Graphite Inc. in consideration of 6,208,210 common shares of Nouveau Monde Graphite Inc.

Viking Global Investors LP

Acted for funds affiliated with **Viking Global Investors LP** in connection with Valsoft Corporation Inc.'s note issuance in an initial aggregate amount of US$170-million to Coatue Management and funds affiliated with Viking Global Investors LP.

Umicore SA

Acted for **Umicore SA/NV**, a circular materials technology company headquartered in Belgium, in the development and construction of a first-of-its kind EV battery materials manufacturing plant in Loyalist Township, Ontario, which will be 100% fueled by renewable energy from the start of production. This project won Infrastructure Deal of the Year at the 2024 Canadian Law Awards.

Interactive Validated Solutions 88 Inc.

Acted for the shareholders, including **Desjardins Capital**, **Anges Québec capital** and a large group of angel investors, of **Interactive Validated Solutions 88 Inc.**, a company specializing in SaaS quality, compliance and traceability solutions, in its sale to TradeBeyond, a Hong Kong based leading supply chain platform.

Integrated Media Company

Acted for **Integrated Media Company**, a TPG platform dedicated to the new media ecosystem, in its C$147.5-million acquisition of Toon Boom Animation Inc., an Emmy® Award-winning Montreal-based animation software company, from Nelvana Limited, a subsidiary of Corus Entertainment Inc.

Sustana

Acted for **Sustana**, a portfolio company of Blackstone, in its acquisition of Hanna

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Paper, a high-grade paper recycling company.

Industrial and Financial Systems AB

Acted for **Industrial and Financial Systems AB** in its acquisition of Poka Inc., a Québec-based provider of connected worker platform software.

Mountaingate Capital

Acted for **Mountaingate Capital Management II, L.P.** in its strategic investment in Damotech inc., a leading rack safety manufacturer.

Burgundy Diamond Mines Limited

Acted for **Burgundy Diamond Mines Limited (BDM)** in its US$136-million acquisition of Arctic Canadian Diamond Company Limited, including the world-class Ekati Diamond Mine in Canada's Northwest Territories, and Arctic Canadian Diamond Marketing N.V. Upon closing, BDM became one of the largest listed diamond companies globally.

American Holt, LLC, a portfolio company of Arcline Investment Management

Acted for **American Holt, LLC**, a portfolio company of Arcline Investment Management, in its acquisition of DMA Solution Inc., a leading engineering company for solutions in the manufacturing of high-performance products for the PET plastic container and beverage industries.

Mountaingate Capital

Acted for **Mountaingate Capital Management II, L.P.** in its strategic investment in Bond Brand Loyalty Group, a leading marketing, customer experience and loyalty software management group.

ShockWave Medical, Inc.

Acted as Canadian counsel to Nasdaq-listed **Shockwave Medical, Inc.**, in its acquisition of Nasdaq- and TSX-listed British Columbia–based Neovasc Inc., for a total transaction value of up to US$147 million consisting of a purchase price per share of cash and a contingent value right.

WideOrbit Inc.

Acted for **WideOrbit, Inc.**, a California-based media vertical software provider, in its sale to Constellation Software Inc. and its subsidiary Lumine Group Inc., and the related spin-out of the combined Lumine Group Inc. as a new public company listed on the TSX-V.

Cordis-X

Acted for **Cordis-X**, the lead investor in the C$34-million Series A funding round by Puzzle Medical Devices Inc., a medical device company specializing in the development of a minimally invasive long-term hemodynamic transcatheter pump.

Smile CDR Inc.

Acted for **Smile CDR Inc.** (doing business as Smile Digital Health), a leading FHIR® health data fabric (HDF) and exchange solutions provider, in its approximately $30-million Series B funding round led by existing investors.

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.

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Interfor Corporation
Acted for **Interfor Corporation** in its acquisition for over C$325-million of 100% of the equity interests of Kilmer Group-backed Chaleur Forest Products entities.

Claridge Inc.
Acted for **Claridge Food Group** in its C$40-million investment in WeCook Meals, the leading ready-to-eat food processor in Québec and Ontario.

Viking Global Investors LP
Acted for funds affiliated with **Viking Global Investors LP** in their acquisition of a minority stake in Valsoft Corporation Inc., whose business involves the acquisition and growth of vertical software businesses that provide mission-critical solutions to their clients.

Claridge Inc.
Acted for **Claridge Inc.** in its partnership with Investissement Québec and the Fonds de solidarité FTQ to create an investment vehicle to support Québec food processing companies that show significant growth potential.

Interfor Corporation
Acted for **Interfor Corporation** in its $490-million acquisition of 100% of the equity interests of Kelso & Company-backed EACOM Timber Corporation.

Enbridge Inc.
Acted for **Enbridge Inc**. in the sale of its minority ownership interest in Noverco Inc. to Trencap L.P. for $1.14 billion.

Blackstone Tactical Opportunities
Acted as Canadian counsel to funds managed by **Blackstone Tactical Opportunities** in their acquisition (and related financing) of H.I.G. Capital-backed Sustana Group, a Wisconsin and Quebec-based manufacturer of premium, sustainable recycled fiber, paper, and packaging products.

Sobeys Inc.
Acted for **Sobeys Inc.** in the acquisition of a majority interest in Ricardo Media Inc. and in connection with the related shareholders, use of intellectual property and employment arrangements.

Leaseweb Global B.V.
Acted for **Leaseweb Global B.V.**, a leading hosting and cloud services company, in its acquisition of all of the issued and outstanding shares of iWeb Technologies Inc., a subsidiary of Internap Holding LLC and one of Canada's foremost providers of cloud services and server hosting.

Waste Management Inc.
Acted as Canadian counsel to **Waste Management Inc.**, one of the leading residential waste and recycling companies in North America, in its sale of certain assets in Canada to GFL Environmental Inc.

SESAC
Acted as Canadian counsel to **SESAC**, a portfolio company of Blackstone, in its US$385-million acquisition of Entertainment One Music (eOne) from Hasbro, Inc.

Sequoia Capital
Acted as Canadian counsel to **Sequoia Capital** in its minority investment in SSENSE,

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a Montréal-based fashion e-commerce retailer, giving SSENSE a post-money enterprise value of over $5 billion.

Ceská zbrojovka Defense SE

Acted as Canadian counsel for **Ceská zbrojovka Group SE** (CZG), a firearms manufacturer based in the Czech Republic, in its acquisition of 100% of the outstanding equity interest in Colt Holding Company LLC, the parent company of the storied U.S. firearms manufacturer Colt's Manufacturing Company LLC, as well as its Canadian subsidiary, Colt Canada Corporation.

Lantic Inc.

Acted for **Lantic Inc.** in its $100-million offering of 3.49% senior guaranteed notes due April 30, 2031.

Epic Games, Inc.

Acted for **Epic Games, Inc.**, in its acquisition of Montréal-based ArtStation, an online marketplace and industry hub for digital artists.

Groupe Latécoère

Acted for **Groupe Latécoère**, a portfolio company of Searchlight Capital Partners, in its acquisition from Bombardier Inc. and certain of its affiliates of the assets relating to electrical wiring interconnection activities for the production of main and sub-electrical harnesses for commercial and business aviation programs.

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.

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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.

Lantic Inc.

Acted for **Lantic Inc.** in its strategic collaboration with DouxMatok to deliver a unique sugar reduction solution on cane sugar to food companies in North America.

Claridge Inc.

Acted for **Claridge Inc.** in the formation and fundraising of Claridge Israel II L.P. in partnership with the Caisse de dépôt et placement du Québec. Claridge Israel II L.P. is a private equity fund that makes growth investments in Israeli-related technology or technology-enabled companies.

Esarbee Investments Canada Ltd.

Acted for **Esarbee Investments Canada Ltd.** in a private placement transaction involving Califia Farms, LLC.

Desjardins Securities Inc.

Acted for a syndicate of underwriters co-led by **Desjardins Securities Inc.** and **Stifel Nicolaus Canada Inc.** in Goodfood Market Corp.'s $40-million bought deal public offering of common shares including the full exercise of the over-allotment option by the underwriters.

Boutique Linus Inc.

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Acted for **Boutique Linus Inc.** which operates Fortnine.ca, a leading Canadian online retailer and distributor in the powersports industry, in a sale of an interest to Novacap.

NDT Global Corporate

Acted as Canadian tax counsel to Ireland-headquartered **NDT Global**, a leading supplier of ultrasonic pipeline inspection and data analysis, on its sale to Caisse de dépôt et placement du Québec/Novacap-backed Eddyfi Technologies, a Québec-based innovative private test & measurement technology group focused on non-destructive testing (NDT).

Teneo

Acted for **Teneo** in its acquisition of Hatley Strategy Advisors, a leading strategic communications and corporate advisory firm based in Montréal, Canada.

Caisse de dépôt et placement du Québec

Acted for **Caisse de dépôt et placement du Québec** (Caisse) and **CDP Financial Inc.** in CDP Financial's establishment and launch of a US$20-billion senior notes program guaranteed by Caisse, including four subsequent offerings by CDP Financial totalling US$8.5 billion in senior notes under the program.

Beanfield Metroconnect

Acted for **Beanfield Metroconnect**, a portfolio company of DigitalBridge, in its acquisition of Openface Inc., the largest independent enterprise fibre solutions provider in Montréal.

Driven Brands Inc.

Acted for Roark Capital-backed **Driven Brands Inc.** in its acquisition of Clairus Canada Group, a major automotive parts, windshield repair and claims management business based in Québec.

DigitalBridge

Acted for **DigitalBridge** in its acquisition (and related bank financing) of Beanfield Metroconnect, an independent bandwidth infrastructure provider serving the enterprise, carrier and multi-dwelling unit markets in Toronto and Montréal over its owned fibre network.

Hasbro, Inc.

Acted for **Hasbro, Inc.**, and its subsidiary Wizards of the Coast in their acquisition of Montréal-based Tuque Games, a video game studio making a Dungeons & Dragons triple-A game.

Nutrien Ltd.

Acted as Canadian tax counsel to **Nutrien Ltd.** in its acquisition, for a purchase price of over A$468 million by way of a scheme of arrangement under Australian law, of Ruralco Holdings Limited, which is listed on the Australian Securities Exchange (ASX: RHL) and is one of Australia's leading agriservice businesses.

Power Energy Corporation

Acted for **Power Energy Corporation** in its acquisition of Nautilus Solar Energy, LLC, a leading U.S. solar developer and asset manager, from management and Virgo Investment Group.

Valmet Technologies and Services Inc.

Acted as Canadian counsel to **Valmet Technologies and Services Inc.** in its acquisition of all the issued and outstanding shares of GL&V Canada Inc., a global

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provider of technologies and services to the pulp and paper industry.

Nutrien Ltd.

Acted as Canadian tax counsel to **Nutrien Ltd.** in its acquisition of Actagro, LLC, a leading developer, manufacturer and marketer of environmentally sustainable soil and plant health products and technologies.

GMP Securities L.P.

Acted for a syndicate of underwriters led by **GMP Securities L.P.** and comprising Desjardins Securities Inc., National Bank Financial Inc., Acumen Capital Finance Partners Limited, Scotia Capital Inc., RBC Dominion Securities Inc., Raymond James Ltd., Canaccord Genuity Corporation and PI Financial Corp. in a bought deal offering of 7,142,857 common shares of Goodfood Market Corp. for gross proceeds to the corporation of approximately $25 million.

Michelin Group

Acted for the **Michelin Group** in its acquisition of Camso Inc., one of the global leaders in the design, manufacturing and distribution of off-road tires, wheels, tracks and conveyer belts, for a purchase price of US$1.7 billion. Camso has facilities in more than 25 jurisdictions world-wide.

Claridge Inc.

Acted for **Claridge Inc.** in its strategic partnership with Champlain Financial Corporation to support the acquisition of Captain Dan's Seafood by The Champlain Seafood platform.

Nutrien Ltd.

Acted as Canadian tax counsel to **Nutrien Ltd.** in respect of the sale to Tianqi Lithium Corporation of Nutrien's 62,556,568 "A shares" in the capital of Sociedad Química y Minera de Chile S.A. for consideration of $65 per share in cash, representing a total gross valuation of approximately US$4.07 billion.

Power Energy Eagle Creek, LLP

Acted for a joint venture of **Power Energy Corporation**, a subsidiary of Power Corporation of Canada, and **Claridge Inc**. in the sale of their majority interest in Eagle Creek Renewable Energy, LLC, an operator of 63 hydropower facilities in the United States, representing 216 MW of capacity.

Nutrien Ltd.

Acted as Canadian tax counsel to **Nutrien Ltd.** in the sale to SDIC Mining Investment Co. Ltd. of 23,294,614 common shares of Arab Potash Company for gross proceeds of $502 million.

Interactive Validated Solutions 88 Inc.

Acted for **Interactive Validated Solutions 88 Inc. (Pivot 88)** in connection with an equity investment by Newtimes Development Ltd.

GAEA Grand Holdings Limited

Acted for **GAEA Grand Holdings Limited**, a leading global interactive entertainment company, in its investment in Behaviour Interactive Inc.

A group of investors

Acted for a group of investors regarding **MPX Bioceutical Corporation**'s issuance, through a wholly owned Luxembourg subsidiary, of US$40 million in secured convertible original issue discount notes.

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Confidential client
Acted for a U.S. state retirement system in its joint venture with a real estate development company for the acquisition of various industrial properties in Ontario.

Nutrien Ltd.
Acted as Canadian tax counsel for **Nutrien Ltd.** and its subsidiary, Potash Corporation of Saskatchewan Inc., in Nutrien's offer to exchange all outstanding publicly held notes of PotashCorp and Agrium Inc. for new notes to be issued by Nutrien.

BNP Paribas S.A.
Acted for **BNP Paribas S.A.** in connection with an investment by the Caisse de dépôt et placement du Québec in Innocap Investment Management Inc.

BMO Nesbitt Burns Inc.
Acted for a syndicate of agents co-led by **BMO Nesbitt Burns Inc.**, **National Bank Financial Inc.** and **CIBC World Markets Inc.** on the following private placement by Metro Inc. to partially finance its acquisition of The Jean-Coutu Group (PJC) Inc.: $1.2 billion aggregate principal amount of 2.68% Series F senior unsecured notes due December 5, 2022; 3.39% Series G senior unsecured notes due December 6, 2027; and 4.27% Series H senior unsecured notes due December 4, 2047.

Claridge Inc.
Acted for **Claridge Inc.** in connection with its sale to C.H. Guenther & Son, Inc. of Les Plats du Chef, a Canada-based frozen meal and snack business.

The Sentient Group
Acted for **The Sentient Group** in the going-private transaction of Era Resources Inc. effected through a plan of arrangement.

Stingray Group Inc.
Acted for **Stingray Group Inc.** in connection with its acquisition of all the outstanding shares of C Music Entertainment Ltd. (also known as C Music TV).

Kruger Inc. Master Trust
Acted for **Kruger Inc. Master Trust** in connection with the sale of Lidya Energy, a power plant located in Lachute, Québec, that transforms the biogas released at a landfill site into electricity, to Energy Developments (Canada) Inc., a subsidiary of Energy Developments Pty Limited, a member of Australia's DUET group.

High-Net-Worth Family
Advised a high-net-worth family on tax matters related to acquisition of aircraft.

High-Net-Worth Family
Acted for a high-net-worth family on tax matters related to a reorganization of the family's corporate holdings.

Potash Corporation of Saskatchewan Inc.
Acted as Canadian tax counsel for **Potash Corporation of Saskatchewan Inc.** in its US$36-billion merger of equals with Agrium Inc. to create the world-class integrated global supplier of crop inputs, Nutrien Ltd. This deal was named 2017's Deal of the Year by *Lexpert Magazine* and won the Mining Deal of the Year award at the 2017 Canadian Dealmakers Awards.

The Sentient Group

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Acted for **The Sentient Group** in connection with its US$7-million investment in Era Resources Inc. through the purchase of a convertible unsecured note.

Tippmann US Holdco, Inc. (part of the G.I. Sportz Group)

Acted for **G.I. Sportz Inc.** in connection with the acquisition of Kee Action Sports, a leading manufacturer and distributor of paintball sporting goods, equipment and apparel, based in New Jersey with distribution facilities located across the United States, Canada and the United Kingdom.

Oceanwide Inc.

Acted for **Oceanwide Inc.**, a Montréal based insurance software firm, in connection with the sale of its business to Insurity Inc., a provider of core insurance processing and data integration and analysis solutions, based in Hartford, Connecticut.

Central National-Gottesman Inc.

Acted for **Central National-Gottesman Inc.**, a global distributor of pulp, paper and forestry products, and its subsidiary Spicers Canada ULC in connection with the acquisition of the assets and business of Spicers Canada Limited, a distributor of fine paper, sign and display media, industrial packaging and graphic arts supplies, headquartered in Vaughan, Ontario and with locations across Canada, and the related financing with Bank of America, N.A. (Canada branch), as agent.

Vision 7 International ULC

Acted for **Vision 7 International ULC**, a fully integrated marketing communications company, whose two major brands include Canadian marketing communication agency leader Cossette and the international PR firm Citizen Relations, in connection with its acquisition by BlueFocus Communication Group Co., Ltd., the No. 1 integrated communication and marketing services group in China.

Marlin Equity Partners

Acted as Canadian counsel to global investment firm **Marlin Equity Partners** in connection with its acquisition of the Arcserve division from CA Technologies. Arcserve is a leading global provider of data protection software solutions with offices in 30 countries.

Groupe Trans-Inter Inc.

Acted for the **GTI Group**, a Montréal-based provider of specialty transport solutions, in connection with an investment by Novacap.

The Sentient Group

Acted for **The Sentient Group** in connection with the acquisition of Rio Madeira Comércio Importaçao e Exportaçao de Minérios, a Brazilian company operating a manganese mine. In relation to this acquisition, Sentient executed a binding term sheet with Cancana Resources Corp. whereby and pursuant to which Sentient acquired shares, warrants and convertible debentures of Cancana and the latter will subscribe for 50% of the quotas of Rio Madeira.

Recognitions

Chambers Global
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Chambers Canada
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International Tax Review
General Corporate Tax, Transactional Tax
Highly Regarded

Lexpert Special Edition
Finance and M&A; Restructuring and Insolvency

Lexpert 500 Cross Border
Corporate Tax

Lexpert (CLLD)
Corporate Tax
Most Frequently Recommended

Lexpert (CLLD)
Estate and Personal Tax Planning: Estate and Tax Planning

Lexpert (CLLD)
Investment Funds and Asset Management: Investment Funds – Tax; Private Equity

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Tax Law
Lawyer of the Year 2027, Montréal

Best Lawyers Canada
Leveraged Buyouts and Private Equity Law; Mergers and Acquisitions Law; Tax Law

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

Speaking Engagement
International Tax Center Leiden, 2026 Milestone Conference, "Key Themes in Tax Treaty Case Law from the Past Decade & Reflections on the Future of Tax Treaty Interpretation: An Interactive Discussion"; Leiden, NL
Aug 28, 2026

Speaking Engagement
Moderator, 2026 IFA Canada International Tax Conference, "MLI and Tax Treaty Update"; Calgary, AB
May 12, 2026

Article
Husky Energy: **Canadian Court of Appeal Confirms Denial of Beneficial Ownership, co-author**
Dec 15, 2025
Tax Notes International, Volume 120, No. 20
Read More

Article
Canada's 2025 Budget Proposes Major Transfer Pricing Changes, author
Dec 15, 2025

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Article
Canada's Budget Modernization Will Cause Headaches for Tax Pros, co-author
Oct 30, 2025
Bloomberg Tax
Read More

Article
Canada Nixing Digital Services Tax Poses Several Legal Questions, co-author
Aug 11, 2025
Bloomberg Tax (Bloomberg Industry Group, Inc.)
Read More

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
International Fiscal Association, 2025 IFA Canada Travelling Lectureship, "GMTA – Practical Insights in Applying the OECD Model Rules in Canada"; Montréal, QC
Feb 18, 2025

Article
UN's Digital Services Tax Warning Won't Sway Canada to Change Law, co-author
Nov 21, 2024
Bloomberg Tax (Bloomberg Industry Group, Inc.)
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Article
Canada's Enactment of Pillar 2 – Part I, co-author
Jul 1, 2024
Tax Notes International, Volume 115, No. 1 (Tax Notes) (Subscribers only)
Read More

Article
Investing In… 2024: **Canada chapter, co-author**
Jan 1, 2024
Chambers Global Practice Guides (Chambers and Partners)

Article
Canada's Digital Services Tax Move Still Sets Nothing in Stone, co-author
Dec 14, 2023
Bloomberg Tax (Bloomberg Industry Group, Inc.)
Read More

Speaking Engagement
Canadian Tax Foundation, 75th Annual Tax Conference, "Limitation of Benefits

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(LOB)"; Montréal, QC
Nov 27, 2023

Article
Canadian Federal Court of Appeal Gets Section 20(12) Right, author
Jul 17, 2023
Tax Notes
Read More

Article
The CRA Changes the Channel on Broadcast Rights, co-author
Feb 1, 2023
International Tax Highlights, Vol. 2, No. 1
Download Article

Article
Investing In… 2023: **Canada chapter, co-author**
Jan 19, 2023
Chambers Global Practice Guides (Chambers and Partners)

Article
Anti-Hybrid Rules Arrive (Finally) In Canada, co-author
Jun 20, 2022
Tax Notes International, Vol. 106, No. 12 (Tax Analysts)
Download Article

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
Canadian Supreme Court Upholds Loblaw's Offshore Bank Structure, co-author
Feb 28, 2022
Tax Notes International, Vol. 105, No. 9 (Tax Analysts)
Download Article

Article
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Oct 26, 2021
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Moderator, IFA International Tax Conference 2019, "MLI Implementation and OECD Developments"; Montréal, QC
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McGill University, BCL/LLB (with Great Distinction), 2001

Bar Admissions

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Québec, 2003

Community Involvement

International Fiscal Association, Canada Council, president
Wolters and Kluwer International Tax Journal, contributing editor

Teaching Engagements

Michael has lectured on taxation at McGill University and Université de Montréal.

Professional Affiliations

Association de planification fiscale et financière
Canadian Tax Foundation
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