



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

Axium Infrastructure Inc.

Acted for Axium Infrastructure with its acquisition, together with Nova Scotia Pension Services Corporation, of a 50% equity interest in the 100 MW Cedar Point II Wind Project located in Ontario from Fiera Infrastructure. The power produced by the project is sold to the Independent Electricity System Operator (IESO) under a 20-year power purchase agreement under Ontario FIT Program.

Northern Superior Resources Inc.

Acted for Northern Superior Resources Inc. in connection with a bought deal private placement of 5,050,600 flow-through shares at \$0.99 per share and 5,454,600 common shares at \$0.55 per share, for aggregate gross proceeds of C\$8-million.

ALT 5 Sigma Inc.

Acted as tax counsel to ALT 5 Sigma Inc., a leading next generation blockchain financial technology provider, in its acquisition by JanOne Inc.

Thread Collective Inc.

Acted for Thread Collective Inc. in their acquisition of all issued and outstanding shares of 9167200 Canada Inc. (dba Kanuk), from the founder and Champlain Financial Corporation. Kanuk is a Montreal-based manufacturer and retail brand known for cold-weather apparel and winter coats, boasting an international reputation.

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

DAVIES

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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.

RECOGNITIONS

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

The Best Lawyers in Canada—Tax Law

INSIGHTS

International Fiscal Association, 2024 IFA Canada International Tax Conference, "Worker Mobility - They want to work from where?!"; Montréal, QC
May 14, 2024

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

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

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

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