



## Marc Pietro Allard

Associate

### Office

Montréal

### Tel

514.841.6574

### Email

mpallard@dwpv.com

### 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 articulated 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

#### 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.

#### Bureau Veritas

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

#### Professional athletes

Successfully represented Russell Martin and Joshua Donaldson, former Toronto Blue Jays players, in their tax disputes before the Tax Court of Canada 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.

#### 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 \$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

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investment grade bonds, comprised of C\$600 million of 4.65% Series 1 Senior Notes due July 15, 2029, and C\$400 million of 5% Series 2 Senior Notes due July 15, 2034.

### Mannarino Systems & Software Inc.

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.

## INSIGHTS

CRA Clarifies T3 Filing Requirements for Quebec Nominee Contracts, co-author  
May 01, 2024

Association de planification fiscale et financière, Colloque sur la fiscalité minière 2024, "Revue de la jurisprudence récente"; Montréal, QC  
May 01, 2024

La nouvelle règle générale anti-évitement s'applique-t-elle aux séries d'opérations débutant avant le 1<sup>er</sup> janvier 2024?, co-author  
Jan. 01, 2024

Transfert d'entreprise intergénérationnel – la fiscalité au service de l'entrepreneur, co-author  
Oct. 27, 2023

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

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

*CIBC v. The King*: Does the FCA undermine its decision in *The Queen v. Bank of Montreal*?  
Aug. 01, 2023

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

"Les transferts intergénérationnels : quelles modifications pouvons-nous

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attendre du Projet de loi C-208?", co-author

Dec. 21, 2022

"Zones Experts : Une nouvelle taxe sur certains biens de luxe", co-author

Dec. 12, 2022

### **EDUCATION**

Université de Sherbrooke, JD, 2021

Université de Sherbrooke, LLB, 2018

McGill University, BSc, 2015