



Marie-Emmanuelle Vaillancourt

Partner

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Expertise
Tax
Private Client

Bar Admissions
Québec, 1999

Marie-Emmanuelle works closely with clients, primarily in Canada and the U.S., on all aspects of their domestic and international tax planning. She provides clear and knowledgeable advice and a business-oriented approach to their tax matters.

She advises clients on tax matters across a broad range of critical business activities, including corporate reorganizations, mergers and acquisitions, real estate transactions, financings and restructurings. Marie-Emmanuelle's clients – public and private companies and their shareholders, as well as pension and investment funds – can rely on her ability to see the big picture and facilitate transactions involving complex tax issues.

Marie-Emmanuelle has significant expertise in advising high-net-worth clients on their estate tax planning and trust matters.

Marie-Emmanuelle is a member of our Management Committee.

REPRESENTATIVE WORK

Novacap Management Inc.

Acted for Novacap Management Inc. in the formation of US\$1-billion Novacap Digital Infrastructure Fund I, L.P., first fund dedicated to digital infrastructure.

Amcor Rigid Plastics USA, Inc.

Acted for Amcor Rigid Plastics USA, Inc. in the sale of its 50% interest in Bericap North America, a 50/50 joint venture between Amcor and Germany-based Bericap Holding GmbH that manufactures closures for beverage, food and industrial end markets in the U.S., Canada and Mexico.

PPG Industries Inc.

Acted as Canadian counsel to PPG Industries Inc. in the US\$550-million sale of 100% of its architectural coatings business in the U.S. and Canada to American Industrial Partners.

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.

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.

eStructure Data Centers

Acted for eStructure Data Centers, Canada's leading data centre platform, in

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connection with Fengate Asset Management's record-breaking C\$1.8-billion investment transaction. This deal won Digital Infrastructure Acquisition of the Year at the IJInvestor Americas Awards 2024.

MacKinnon, Bennett & Co.

Acted for MacKinnon, Bennett & Co. in the formation of MKB Partners Fund III, a private equity fund that invests in the energy, mobility, built environment and related industrial sectors of the energy transition.

Alfar Capital Partners

Acted for Alfar Capital Partners in the formation and fundraising of its second private equity fund, Alfar Capital Partners II, L.P., that invests in a diversified portfolio of companies in various business sectors in the Provinces of Québec and Ontario.

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 Yorkwest Plumbing Supply Inc., a distributor of building and industrial products in the greater Toronto area.

Plusgrade Inc.

Acted for Plusgrade in connection with General Atlantic's strategic investment in the ancillary revenue powerhouse. The investment represents a monumental transaction for the global travel tech sector.

RECOGNITIONS

Chambers Global: The World's Leading Lawyers for Business—Tax

Chambers Canada: Canada's Leading Lawyers for Business—Tax

Lexpert Special Edition: Finance and M&A

Lexpert Special Edition: Restructuring and Insolvency

Lexpert's Leading 500 Cross-Border Lawyers: A Guide to Doing Business in Canada—Corporate Tax

Lexpert Guide to US/Canada Cross-Border Lawyers in Canada—Tax

The Canadian Legal Lexpert Directory—Corporate Tax (Most Frequently Recommended); Estate and Personal Tax Planning: Estate and Tax Planning; Investment Funds and Asset Management: Investment Funds – Tax; Private Equity

The Best Lawyers in Canada—Charities/Non-Profit Law; Mergers and Acquisitions Law; Tax Law (Lawyer of the Year 2023, Montréal); Trusts and Estates Law (Lawyer of the Year 2025, Montréal)

Who's Who Legal: Corporate Tax—Advisory; Who's Who Legal: Canada—Corporate Tax; Who's Who Legal: Private Client—Private Client

INSIGHTS

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Association de planification fiscale et financière, Colloque sur les réorganisations d'entreprises et les transactions commerciales 2025, "Transactions majeures récentes"; Montréal, QC
Mar. 13, 2025

Federal Budget 2024: How It Impacts You and Your Business
Apr. 16, 2024

Canadian Tax Foundation, 75th Annual Tax Conference, "Taxable Canadian Property"; Montréal, QC
Nov. 28, 2023

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

An Avoidable Threat to the Protection of Solicitor-Client Privilege, co-author
Sept. 01, 2023

International Fiscal Association, 2023 IFA Canada International Tax Conference, "Reporting/Disclosure Requirements"; Calgary, AB
May 17, 2023

Federal Budget 2023 – Major Changes for Business and High Net Worth Individuals
Mar. 28, 2023

Canadian Tax Foundation, 74th Annual Tax Conference, "CRA Roundtable Discussion"; Nov. 27-29
Nov. 29, 2022

Federal Budget 2022: Tax Highlights
Apr. 08, 2022

Association de planification fiscale et financière, Annual Conference 2021, "Planifications rattachées à l'article 80 LIR"; Webcast
Oct. 08, 2021

EDUCATION

Canadian Institute of Chartered Accountants, In-Depth Tax Course & Advanced International Tax, Levels I & II
Université de Sherbrooke, MA (Taxes), 1998
Université Laval, LLB (Carswell Prize), 1996

PROFESSIONAL AFFILIATIONS

Association de planification fiscale et financière
Canadian Tax Foundation
International Fiscal Association
Women Presidents' Organization, Montréal Chapter II

BOARD MEMBERSHIPS

Canadian Tax Foundation, Board of Governors and Executive Committee member

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TEACHING ENGAGEMENTS

Marie-Emmanuelle has been an assistant tax lecturer at the McGill University Faculty of Law and a guest lecturer at the John Molson School of Business at Concordia University, where she taught international taxation to MBA students.