



Paul Lamarre

Partner

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Expertise

Tax

Bar Admissions

Ontario, 2003

Clients rely on Paul for clear and practical advice on their complex tax issues.

Paul advises leading multinational corporations – both public and private – on their domestic and international tax planning. He has significant expertise in cross-border investment funds, international structuring, public offerings and mergers and acquisitions. Paul also regularly counsels on trust and estate matters, as well as tax disputes with the Canada Revenue Agency.

Paul has lectured on tax in the law faculties of Western University and the University of Toronto.

REPRESENTATIVE WORK

Sleep Country Holdings Inc.

Acted for Sleep Country Canada Holdings Inc. in its acquisition of the Canadian assets of Casper Sleep Inc.

Sleep Country Canada Holdings Inc.

Acted for Sleep Country Canada Holdings Inc., Canada's leading omnichannel specialty sleep retailer, in its acquisition of Silk & Snow Inc., a Canadian-based direct-to-consumer sleep retailer.

Kansas City Southern

Acted as Canadian counsel to Kansas City Southern in its transformative US\$31-billion merger with Canada Pacific Railway to create the first U.S.-Mexico-Canada rail network.

AutoCanada Inc.

Acted for AutoCanada Inc., a multi-location North American automobile dealership group, in its acquisition of 11 dealerships from the Autopoint Group, a group that has operated for over 17 years across Southwestern Ontario with \$345 million in annual revenue.

TPG Real Estate Partners

Acted for TPG Real Estate Partners, the dedicated real estate equity investment platform of alternative asset firm TPG, in its acquisition (and related financing) of Cinespace Film Studios, North America's second-largest independent sound stage platform with best-in-class studio campuses in Toronto and Chicago.

Roxgold Inc.

Acted for Roxgold Inc. in its C\$1.1-billion business combination with Fortuna Silver Mines Inc. to create a premier growth-oriented global intermediate gold and silver producer.

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.

Initial Purchasers

DAVIES

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Acted as Canadian counsel to the initial purchasers, led by Barclays, in multiple private placements of senior notes and senior secured notes of GFL Environmental Inc., in an aggregate principal amount of over US\$5 billion.

DigitalBridge

Acted for DigitalBridge, the global digital infrastructure investment platform of Colony Capital, Inc., in connection with the sale of the Canadian data centres and the associated colocation business of one of its portfolio companies, Aptum Technologies, to eStructure Data Centers Inc.

Blackstone Growth

Acting as Canadian counsel to funds managed by Blackstone Growth in their minority investment, alongside Atairos, in GeoComply Solutions Inc., a leading geolocation and compliance technology company.

RECOGNITIONS

International Tax Review's *World Tax: The Comprehensive Guide to the World's Leading Tax Firms*—General Corporate Tax (Rising Star)

Lexpert Special Edition: Finance and M&A

Lexpert Special Edition: Restructuring and Insolvency

The Canadian Legal Lexpert Directory—Corporate Tax

The Best Lawyers in Canada—Tax Law

Expert Guides' *Rising Stars*

INSIGHTS

Tips, Guidance for Navigating Audits of Canada Emergency Wage Subsidy Claims, co-author
June 09, 2021

CRA Commences Comprehensive Canada Emergency Wage Subsidy Audits, co-author
June 01, 2021

Be Prepared: Audits of Canada Emergency Wage Subsidy Claims Underway
Apr. 28, 2021

2021 Federal Budget: Tax Highlights
Apr. 20, 2021

Canadian Tax Laws: A Review of 2020 and a Look Ahead to 2021
Jan. 28, 2021

Canada's Fall Economic Statement: Tax Highlights
Dec. 01, 2020

Canada Emergency Wage Subsidy: An Updated Guide for Businesses
Aug. 25, 2020

CEWS Update: Review of New Rules and CRA Guidance
June 09, 2020

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The Canada Emergency Wage Subsidy: A Guide for Businesses
Apr. 23, 2020

Canadian Tax and Other Measures Implemented in Response to COVID-19
Pandemic
Mar. 27, 2020

EDUCATION

Canadian Institute of Chartered Accountants, In-Depth Tax Course
University of Toronto, LLB, 2002
University of Toronto, PhD (English Literature), 1999

PROFESSIONAL AFFILIATIONS

Canadian Tax Foundation

TEACHING ENGAGEMENTS

Paul has taught international tax law at Western Law and corporate tax law at the University of Toronto Faculty of Law.