



## **Marie-Emmanuelle Vaillancourt**

Partner

**Office**  
Montréal

**Tel**  
514.841.6543

**Email**  
mevaillancourt@dwpv.com

**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. She also coordinates the Tax practice in our Montréal office.

## **REPRESENTATIVE WORK**

### **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.

### **eStruxture Data Centers**

Acted for eStruxture Data Centers, Canada's leading data centre platform, in connection with Fengate Asset Management's record-breaking C\$1.8-billion investment transaction.

### **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.

# DAVIES

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### 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.

### Amcor Rigid Plastics USA, Inc.

Acting 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.

### Ember Infrastructure Management, LP

Acted for funds managed by Ember Infrastructure Management, LP, a New York-based private equity firm, in its \$395-million acquisition of H2O Innovation Inc., a TSX-listed company, by way of statutory plan of arrangement under the *Canada Business Corporations Act*, and the associated rollover of shares by Investissement Québec, Caisse de dépôt et placement du Québec and management.

### The Canada Life Assurance Company

Acted for The Canada Life Assurance Company in the establishment of credit facilities to finance the operations of Intragas Limited Partnership.

### MacKinnon, Bennett & Co.

Acted for MacKinnon, Bennett & Co. in the sale of its C\$52-million stake in Miovision, a leading provider of intelligent transportation solutions, to TELUS Ventures.

## 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*

*The Lexpert/American Lawyer Guide to the Leading 500 Lawyers 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*

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## INSIGHTS

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

Parliament Votes to Facilitate Intergenerational Business Transfers  
July 23, 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.