



## Sammy Cheaib

Associate

### Office

Montréal

### Tel

514.841.6458

### Email

scheaib@dwpv.com

### Expertise

Tax  
Tax Disputes  
Private Client

### Bar Admissions

Québec, 2019

## Sammy provides innovative and practical solutions to clients' complex tax matters.

He acts for clients on the tax aspects of public and private mergers and acquisitions, investments, reorganizations and financings.

Sammy also acts for individuals, family offices and private companies on personal estate and tax planning matters.

### REPRESENTATIVE WORK

#### Bit Digital, Inc.

Acted for Nasdaq-listed Bit Digital, Inc. in its acquisition of Enovum Data Centers Corp., a Montreal-based owner, operator, and developer of high-performance computing datacenters.

#### eStructure Data Centers

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

#### 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.

#### 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.

#### Interactive Validated Solutions 88 Inc.

Acted for the shareholders, including Desjardins Capital, Anges Québec capital and a large group of angel investors, of Interactive Validated Solutions 88 Inc., a company specializing in SaaS quality, compliance and traceability solutions, in its sale to TradeBeyond, a Hong Kong based leading supply chain platform.

#### HID Global Corporation

Acted for HID Global, a subsidiary of Swedish conglomerate Assa Abloy, in its acquisition of Vancouver-based Guard RFID Solutions, a manufacturer of real-time location systems used in healthcare environments.

#### LKQ Corporation

Acted as Canadian counsel to LKQ Corporation in its C\$2.8-billion acquisition of Uni-Select Inc.

#### Psycho Bunny Inc.

Acted for Psycho Bunny Inc., an affiliate of Thread Collective Inc., in connection

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with a transaction whereby Thread Collective Inc. transferred to Psycho Bunny Inc. all of its assets relating to its Psycho Bunny business and the subsequent investment by The BB Family International Trust in Psycho Bunny Inc.

### **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 up to US\$25 million) of Elemental Royalties' acquisition of a portfolio of precious metal royalties from a wholly owned subsidiary of South32 Limited.

### **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 up to US\$105 million) of Ascot Resources Ltd.'s Premier Gold Project in northern British Columbia. The terms of the financing included a senior credit facility, a convertible credit facility and a production payment agreement.

## RECOGNITIONS

*Best Lawyers: Ones to Watch—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

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

Tax Executives Institute, « Mise à jour sur les pouvoirs de vérification de l'ARC », Montréal, QC  
May 31, 2023

International Fiscal Association (U.S. and Canada Branches), YIN Webinar, “Hybridity and Hybrids: Canada's New Anti-hybrid Rules”; Webcast  
Mar. 09, 2023

The CRA's New Power to Compel Oral Interviews  
Jan. 17, 2023

FISCALITÉ INTERNATIONALE – Survol général des nouvelles règles d'asymétrie hybride, co-author  
Oct. 19, 2022

Association de planification fiscale et financière, 2022 Annual Conference, “Fiscalité des investissements au Canada par un non-résident”; Webinar  
Oct. 06, 2022

Top Court Blesses Treaty-Shopping Arrangement: The *Alta Energy* Decision  
Dec. 14, 2021

Parliament Votes to Facilitate Intergenerational Business Transfers  
July 23, 2021

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Novation of Debt and Payment of Accrued Interest

May 01, 2021

### **EDUCATION**

McGill University, BCL/LLB, 2018

McGill University, BA (Hons) (Philosophy and Psychology), 2012

### **PROFESSIONAL AFFILIATIONS**

Canadian Tax Foundation

International Fiscal Association