

Emmanuel Sala

Partner



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Overview

Emmanuel Sala is a partner in Dentons' corporate group. He advises Canadian and foreign companies on complex domestic and international corporate and tax matters—including mergers, acquisitions, corporate reorganizations, dispositions and financing transactions—and represents taxpayers at all stages of tax disputes with government authorities.

Emmanuel represents clients from multiple sectors, such as real estate, manufacturing and services, e-commerce and technology, consumer products, agribusiness and food products, agriculture, health products, software and telecommunications, biotechnology, and transportation. He has also developed extensive experience in energy, renewable energy, mining and oil & gas.

Emmanuel is actively involved in the creation of domestic and foreign private equity funds, and advises clients on the fiscal aspects of acquisitions, acquisitions of interest and joint investment agreements.

Emmanuel advises on the goods and services tax (GST), the harmonized sales tax (HST) and the Québec sales tax (QST).

As a chartered professional accountant (CPA, CGA), Emmanuel's clients have the benefit of leveraging his ability to provide thorough analyses and understanding of financial, accounting and economic principles on any tax-related matter.

Recognition

First recognized in 2019, Emmanuel has been commended for his extensive knowledge and experience in the following respected publication:

- *The Best Lawyers in Canada: Tax Law*

In the Media

- "PARTNER MOVES - Dentons welcomes new tax partner, Emmanuel Sala, to our Montréal office", *Legal Monitor*, December 11, 2015

- Quoted in “Will three be the charm? Quebec makes third attempt to amend mining law”, article by Drew Hasselback, *Financial Post, National Post*, p. FP10, July 31, 2013
- Quoted in “The Tiresome Road to a Fair Tax for Quebec’s Miners”, *Global Business Reports*, May 29, 2013
- Interviewed for comments in advance of the announcement by the Quebec government on Quebec's mining tax regime, interview by Lynn St-Laurent – 3 p.m. news – Canal Argent, TVA Network, broadcast on May 6, 2013
- Interviewed for live comments on the announcement by the Quebec government concerning Quebec's mining tax regime, interview by Paul Larocque and Julie Marcoux, 100% Nouvelles, LCN Network, broadcast on May 6, 2013
- Interviewed for comments following the announcement by the Quebec government on Quebec's mining tax regime, interview by Lynn St-Laurent – 5 p.m. news – Canal Argent, TVA Network, broadcast on May 6, 2013
- Interviewed for “Financing through the issuance of flow-through shares”, interview by François Gagnon, Questions d’argent, Canal Argent, TVA, February 15, 2013
- Quoted in “Tax Changes May Take Away Canada’s Edge”, article by Drew Hasselback, *Financial Post, National Post*, p. FP10, July 25, 2012

Insights

- Co-author, "COVID-19: A welcome relief for flow-through share issuers," *Mining Law Canada Blog*, August 5, 2020
- Co-author, "Treatment of limited partnership losses in multi-tier partnership structures post-Canada v. Green", *Tax Topics*, no. 2418, July 2018
- Co-author, "The Impact of Quebec Civil Law on the Recognition of Mandator-Madatory Relationships by Quebec and Canadian Tax Authorities," *Tax Topics*, No.2375, September 2017
- Co-author, "The Impact of a European Usufruct on the Foreign Affiliate Status of a Non-Resident Corporation Held by a Quebec Resident Taxpayer," *Tax Topics*, no. 2354, April 2017
- Co-author, "Recent amendments to the Act respecting duties on transfers of immovables," *Dentons Client Alert*, March 22, 2016
- Co-author, "Commentary: Deciding whether or not to use flow-through shares in Quebec", *The Northern Miner*, February 29, 2016.
- Co-author, “Due diligence: An evolving standard”, *Ratio: A quarterly legal newsletter for accounting, management, and finance professionals*, Number 27, June 2015
- Co-author, “Coming soon: A predictable and stable legislative framework for mining in Quebec”, *The Northern Miner*, March 8, 2015
- Co-author, “U.S. Parent corporations sending employees into Canada to subsidiaries – General tax issues and remedy”, *Ratio: A quarterly legal newsletter for accounting, management, and finance professionals*, Number 26, March 1, 2015
- Co-author, “Quebec government to stabilize legislative framework for mining”, *The Northern Miner*, February 20, 2015
- Co-author, “A Fiscal Struggle”, *Mining Journal*, February 20, 2015
- Co-author, “Taxation of Natural Resources in Quebec: The wave of changes continues”, January, 2014
- Co-author, “2014-2015 Budget: The Quebec government reduces mining exploration tax incentives”, *Need to*

Know Express, June 2014

- Co-author, "An Uncertain Outlook, Quebec's mining taxation regime continues to perplex and deter investors in the province", *Mining Journal* (PDAC supplement), March 2014
- Co-author, "Income tax changes for miners in Canada and Quebec", *Northern Miner*, March 2014
- Author, "2013: Prelude to a tightening of Canadian mining tax", *Global Business Reports*, 2013
- Author, "New mining tax regime proposed by Quebec minority government", *Northern Miner*, June 2013
- Co-author, "Coming soon: A predictable and stable legislative framework for mining in Quebec", *The Northern Miner*, March 8, 2015
- Author, "Will reason prevail over emotion in Quebec?", *Northern Miner*, April 2013
- Co-author, "A Taxing Regime that's Worth the Effort", *Mining Journal*, June 22, 2012
- Co-author, "Tax Aspects, Tax Efficiency in Group Structures, Transfer Pricing, Sourcing World", *European Lawyer Reference Series*, May 2012

Activities and Affiliations

- Lecturer in the Master of Laws program (taxation) offered jointly by HEC Montréal and the law faculty of Université de Montréal
- Speaker on taxation and tax issues at conferences and seminars
- Author and co-author of various articles, particularly for the *Mining Journal*, *The Northern Miner*, and *Global Business Reports*
- Canadian Tax Foundation
- Association de planification fiscale et financière
- Canadian Bar Association – Quebec branch
- Ordre des comptables professionnels agréés du Québec
- Certified General Accountants Association of Canada
- Certified General Accountants Association of Alberta

Presentations

- Speaker, "Protecting your mining assets – Risk management in risky times," Get the Dirt – The latest trends in global mining webinar series, March 15, 2021
- Co-speaker, "Les fonds d'investissement - Structures et nouveautés en matière de réglementation", Montréal, June 21, 2016
- Co-speaker, "Créer une compagnie, distribuer un produit ou s'associer avec un partenaire outre-Atlantique", Convention d'affaires Canada-France, FCC in Canada, Montréal, March 22, 2016

- Speaker, 2015 67th Annual Canadian Tax foundation (CTF) Tax Conference, Montréal, November 22, 2015
- Co-speaker, "Structuring, documenting and managing Joint Ventures", Montréal, October 4, 2015
- Co-speaker, "Flow-through shares: a review of the financial aspects and recent developments in tax matters", October 1, 2015
- Speaker, Canadian Mining Taxation Strategies, Infonex, Toronto, September 24-25, 2013
- Speaker, Fiscalité minière: redevances minières/actions accréditives (Mining taxation: mining royalties/flow-through shares), Canadian Tax Foundation, Québec, May 30, 2013
- Speaker, Conférence sur le développement nordique: Investissements étrangers dans des projets miniers québécois (Conference on northern development: Foreign investments in Quebec mining projects), The Canadian Institute, Montréal, Quebec, December 5, 2012
- Speaker, Les sociétés minières et la fiscalité Canado-québécoise (Mining companies and Canada-Quebec taxation), Canadian Tax Foundation, Montréal, Quebec, October 2012

Areas of focus

Practices

- Business Structures and Tax Planning
- Corporate Taxation
- International Taxation
- Partnerships and Other Pass-Through Entity Taxation
- Real Estate Taxation
- Resource Taxation
- Sales Taxes (including VAT, GST, and PST)
- Tax
- Taxation in Mergers and Acquisitions
- Tax Litigation and Dispute Resolution
- Transfer Pricing
- Corporate
- Trusts, Estates and Wealth Preservation

Industry sectors

- Energy
- Manufacturing
- Mining
- Private Equity
- Retail

Issues and opportunities

- Global tax guide to doing business in...

Education

- York University, Osgoode Hall Law School, 2013, Certificate in Mining Law
- Université de Sherbrooke, 2005, MFisc
- Université de Montréal, 2003, LLB
- HEC Montréal, 2001, BBA
- CICA, Advanced Tax Course (advanced International Tax), 2008
- CICA Advanced Tax Course (Corporate Reorganizations), 2007
- Derivatives Fundamentals Course, 2002
- Canadian Securities Course, 2000

Admissions and qualifications

- Québec, 2006

Languages

- English
- French