



John Leopardi

Partner | Montréal

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John practises primarily in the areas of Canadian domestic and cross-border income tax law, with a particular focus on advising on domestic and cross-border corporate taxation in respect of public and private mergers and acquisitions, private equity investment, pension fund investment, corporate reorganizations and structuring inbound and outbound investments. John also advises domestic and foreign entities operating in the resource industry, including in respect of public and private financings structured to take advantage of Canadian and Quebec tax resource incentives in the mining area.

John's practice also includes representing taxpayers throughout tax audits and disputes at all the stages in the Canadian federal and Quebec tax appeal process.

John is fluent in English, French and Italian.

SELECT EXPERIENCE

Recent representative matters include advising:

- Altium Packaging Canada Inc., a subsidiary of Consolidated Container Company, on its acquisition of Plastique Micron Inc.
- H.I.G. Capital, LLC, via its affiliates, in the acquisition of the Recochem Inc. group of companies
- ICM Partners whereby ICM, along with partners Bell Media Inc. and Evenko/Club du Hockey du Canadiens acquired control of the Just for Laughs Group
- Ocean Spray Cranberries, Inc. in its acquisition of Atoka Cranberries Inc. from The Bieler Group
- Nuera Enterprises Canada Inc. in respect of for its purchase of certain assets of AB Electrolux and its affiliated companies
- A global defense company in relation to the sale of its commercial flight training unit to CAE Inc.
- Savaria Corporation, a TSX listed company, in connection with its "bought deal" financing consisting of 3,450,000 common shares of Savaria at a price of \$16.60 per share for gross proceeds of \$57,270,000
- CDP Investissement Inc., a wholly owned subsidiary of Caisse de dépôt et placement du Québec, in its acquisition of the share capital of First Lion Holdings Inc., an insurance broker
- A private equity fund in its acquisition of a provider of specialty outsourced services to the railway and transit sectors in North America
- A TSX-listed company operating in the mining sector in the first cross-border business combination with a NYSE-listed mining company by way of plan of arrangement to occur under the Quebec Business

Corporations Act

- A syndicate of agents in the initial public offering of a limited partnership created for the purpose of investing in shares of resource companies in the oil and gas, mineral and renewable energy sectors
- A large privately held group of technology companies on the disposition of substantially all of their Canadian and foreign assets
- A NYSE-listed consumer products company in its acquisitions of a variety of complementary Canadian-based businesses
- Several different clients in connection with Canadian and Quebec taxation disputes including transfer pricing dispute matters

PUBLICATIONS

Co-author: Interest deductibility: the implementation of BEPS Action 4

International Fiscal Association 2019 London Congress, cahiers de droit fiscal international, Vol. 104A, London, England, 2019.

Co-author: Quebec Taxpayers Take Note: Timely Disclosure of Nominee Agreements Now Required

Blakes Bulletin on Tax, May 31, 2019.

Co-author: Canada: Québec Sales Tax Amendments Targeting Digital Supplies

International Tax Review, August 24, 2018.

Co-author: Canada: Sweeping changes proposed to voluntary disclosure programme

International Tax Review, October 2017.

PROFESSIONAL APPEARANCES

Speaker: Structuring of Cross-Border M&A

2019 IFA International Tax Conference, Montreal, Quebec, May 14-15, 2019.

Speaker: Recent Quebec Cases and "Digital Tax" QST Proposal

TEI Seminar for Tax, Tax Executives Institute Vancouver, Vancouver, British Columbia, May 31, 2018.

Speaker: CSE Talks: Blockchain in the Capital Markets

Canadian Securities Exchange, St. James Club of Montreal, Montreal, Quebec, May 24, 2018.

Co-speaker: Dealing with Tax Officials: A Primer on Canadian Income Tax Administration

Enforcement and Appeals, Blakes CLE Seminar, October 26, 2017.

Co-speaker: Foreign Direct Investment and CETA

The Canada Opportunity Conference, Milan, Italy, March 15, 2017.

Co-speaker: Income Tax Treatment of Transaction Costs

Blakes Business Class Seminar, Montréal, Quebec, February 8, 2017.

Co-speaker: Le secret de leur succès : étude de cas et étude de style

Coaching d'affaires, Montréal, Québec, March 10, 2016.

PROFESSIONAL ACTIVITIES

John is a frequent writer and speaker at different venues principally regarding domestic and cross-border income tax matters.

John is member of the Canadian Tax Foundation, the International Fiscal Association, the (Québec) Fiscal and Financial Planning Association, the Society of Trust and Estate Practitioners, the Canadian and New York bar associations, and the Italian Chamber of Commerce. He is a Council member of the International Fiscal Association Canada. He is a member of the executive committee, acting as vice-president, of the Quebec tax branch of the Canadian Bar Association. He is also a director of the Canadian private company arm of a prominent international full-service NASDAQ-listed clinical search organization. John is also a member of the United States Tax Court and completed his articles of clerkship with the Tax Court of Canada in Ottawa.

EDUCATION

Registered Trust and Estates Practitioner - 2003

In-depth Tax Course, C.I.C.A. - 2000

Admitted to the Quebec Bar - 1998

Admitted to the New York Bar - 1997

LL.B. (Civil Law), Université de Montréal - 1996

LL.B. (Common Law), University of Ottawa/Moncton - 1995

B.Comm. (Finance), McGill University - 1991