

## Éric Gélinas

### Counsel

Éric Gélinas is a member of the Business law group in Lavery's Montréal office. He assists businesses with complex tax reorganizations and the tax aspects of national and cross-border mergers and acquisitions. He is also interested in the tax aspects of estate planning and inter-generational transfers of businesses.

Mr. Gélinas's main areas of expertise are corporate tax planning, taxation of corporation reorganizations, and the tax aspects of mergers and acquisitions.

Mr. Gélinas is also a tenured professor in the tax department of the *École de gestion de l'Université de Sherbrooke*, where he teaches the taxation of corporate reorganization in the master's (M. Fisc.) program. He is frequently called upon to speak and write articles on the subject of taxation.

### Publications and lectures

- *Mise à jour et Revue des règles relatives à l'alinéa 55(3)(a) de la Loi de l'impôt sur le revenu* (Canada), APFF, 2014 Annual convention
- *Règles sur les biens évalués à la valeur du marché détenus par les institutions financières: comment s'y retrouver?* Revue de l'APFF, vol.33
- *Aspects fiscaux du décès de l'associé, Colloque sur l'impôt au décès*, CCH, June 2013
- *Sociétés en situation d'insolvabilité - Aspects fiscaux à considérer*, Revue de l'APFF, vol. 32
- *L'Article 55 et les réorganisations papillons*, CCH, 2012
- *Développements récents sur les sociétés associées (Recent developments concerning affiliated corporations)*, *jours d'études fiscales*, CTF, June 9, 2011
- *Conference on recent developments in Canadian case law concerning permanent establishments and the allocation of profits under tax agreements*, International Association of Young Lawyers, Barcelona, February 2011
- *Jurisprudence récente* (Recent case law), Technical seminar, CTF, June 2008
- *Acquisition d'entreprises canadiennes par des non-résidents, structures et considérations fiscales canadiennes* (Acquisitions of Canadian businesses by



non-residents, structures and Canadian tax considerations), Technical seminar, CTF, February 2008

■ *Règles sur les minimisations de pertes (Stop-loss rules)*, Technical seminar, CTF, March 2005

■ *Considérations fiscales relatives aux modes de rémunération pour les employés clés* (Tax considerations relating to methods of compensating key employees), APFF, 2005 Annual convention

■ *Considérations fiscales relatives à l'introduction d'employés dans l'actionariat* (Tax considerations relating to employees becoming shareholders), APFF, 2004 Annual convention

■ *Aspects fiscaux relatifs aux conventions entre actionnaires* (Tax aspects of shareholder agreements), APFF, 2002 Annual convention

■ *Retrait et arrivée d'un associé et dissolution d'une société de personnes* (Withdrawals and arrivals of partners and dissolutions of partnerships), *Revue de planification fiscale et successorale*, Vol. 20, n° 2, 1998

## Education

■ Master's Degree in taxation (M.Fisc.), *Université de Sherbrooke*, 1995

■ Master of Laws (LL.M.), *Université Laval*, 1994

■ LL.B., *Université Laval*, 1992

## Boards and Professional Affiliations

■ Canadian Tax Foundation (CTF)

■ International Fiscal Association (IFA)

■ Association de planification fiscale et financière (APFF)