

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 Faculty of management of *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), *journées 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,



Counsel Montréal

Telephone [514.877-2986](tel:514.877.2986)

Fax 514 871-8977

egelinas@lavery.ca

Languages

English

French

Practice areas

Mergers and Acquisitions

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'actionnariat (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

Member of the Barreau du Québec
since 1993

Boards and Professional Affiliations

Canadian Tax Foundation (CTF)

International Fiscal Association (IFA)

Association de planification fiscale et financière (APFF)

