



## Nicolas X. Cloutier

Partner

Montréal

[ncloutier@mccarthy.ca](mailto:ncloutier@mccarthy.ca)

t. +1 514-397-4102

### Bar Admission

Québec 1999

### Law School

McGill University

### Practices

Tax  
Tax Disputes  
Tax Planning  
Sales & Commodity Taxes

### Industries

Automotive

**Nicolas is creative. He advises clients about solutions, not problems. He is also tenacious. His defence of clients' interests is relentless and focused on the best net economic results.**

Nicolas' practice focuses on dispute resolution and litigation in federal, provincial and property tax matters, as well as in GST/HST/QST. He challenges information requests, searches and seizures, reassessments and collection measures. Nicolas' practice also includes related administrative law issues. He oversees a significant practice in local and international voluntary disclosures, as well.

Nicolas has appeared before all levels of Court in Canada in tax matters, pleading both in English and French. He has argued a number of high-profile evaluation and expropriation cases before the Québec Administrative Tribunal.

For the past few years, Nicolas has been at the forefront of the tax and regulatory issues associated with e-commerce and the sharing economy. The world's largest sharing economy platforms have turned to him to guide them through their tax and regulatory landscape and implement innovative - and award-winning - solutions with the tax authorities.

Nicolas has been working with both Revenu Québec and Canada Revenue Agency authorities for 20 years. He understands how tax administrations work and how to manage risks and obtain the best possible result for the clients he works with.

Nicolas is frequently invited to speak at tax, real estate and technology conferences. In addition to tax administration and litigation matters, popular topics he presents insights on include regulatory entrepreneurship, taxation of e-commerce and of the digital economy and artificial intelligence and tax law.

Nicolas has received his bachelor's degree in law and civil law from McGill University in 1996. He was called to the Québec Bar in 1999.

## Awards & Rankings

### Chambers Canada

Leading Lawyer: Tax: Litigation

### The Canadian Legal Lexpert Directory

Leading Lawyer: Litigation - Corporate Tax

### Lexpert Special Edition: Litigation

Leading Lawyer

### Innovatio Awards, collaboration between client and outside counsel - 2019

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Working with external counsel

## FT Innovative Lawyers Awards North America - 2018

Innovation in Collaboration: McCarthy Tétrault, Uber, Revenu Québec

## International Tax Review

Highly Regarded: Indirect Tax and Tax Controversy

## Tax Controversy Leaders 2017

Leader: Tax

## Recent Experience

- **First Student Inc. acquires school bus operator Dufresne Group**  
February 11, 2023
- **Athos Commemorative Services Inc. acquires Memoria**  
January 26, 2023
- **Dialogue Health Technologies Inc. completes C\$115M initial public offering**  
April 15, 2021
- **Innergex and Pituvik announce C\$92.8M financial closing of Innavik Hydro Project**  
November 04, 2020

## Recent Insights

- **Incentive For Remittance Of Unclaimed Financial Assets**  
October 03, 2022
- **Tax Measures Under Canada's COVID-19 Economic Response Plan**  
December 18, 2020
- **Bill 66 : Restarting of the Quebec Economy 2.0**  
October 06, 2020
- **2020 ITR Americas Tax Awards Shortlist**  
September 14, 2020

## Events

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Tax Litigation - Montréal**  
May 24, 2023
- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Toronto**  
May 25, 2023

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- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**  
January 31, 2023
- **McCarthy Tétrault Tax Dispute National Tour – Winning Strategies from Audit to Trial**  
September 16, 2022