



Raj Juneja

Partner Co-Head of Tax

Toronto

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t. +1 416-601-7628

Bar Admission

Ontario 2004

Alberta 2002

Law School

University of Alberta

Practices

Tax

Tax Planning

REITs

Mergers & Acquisitions

Capital Markets

Industries

Private Equity & Investments

MT Divisions & Client Solutions

Cash Preservation Solutions

(unpublished)

Raj applies a practical business minded approach to advising clients on their most complex transactions and tax disputes

Raj Juneja is a partner and the Co-Head of McCarthy Tétrault's National Tax Group. Based in Toronto, he has more than 19 years' experience navigating clients through evolving tax environments in foreign and domestic markets. Raj is an advisor that provides creative solutions in a way clients can understand and is one of Canada's most prominent tax lawyers.

Raj Juneja is the best tax attorney in Canada without exception. Raj is insightful, thoughtful and a market leader. He is collaborative with all deal participants. He is a joy to work with

— LEGAL 500 CANADA (HALL OF FAME: TAX)

He is outstanding – a world-leading, creative and practical tax professional. A true superstar. Raj is a visionary tax practitioner...Clients want to work with Raj as he is the best in Canada

— CHAMBERS CANADA (BAND 1: TAX)

He's just amazing to deal with. Technically, he's super strong and goes the extra mile to keep relationships going. He always makes time for us, no matter what - he's helped us out in a pinch.

— CHAMBERS GLOBAL (BAND 1: TAX)

Raj Juneja is one of the preeminent tax practitioners on the global stage. A giant among Canadian tax advisors. Very practical and creative.

— LEGAL 500 CANADA (HALL OF FAME, TAX)

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Raj has extensive experience as both a corporate tax planner and a tax dispute resolution expert. As a tax planner, Raj advises on corporate finance, private equity, derivatives, domestic and cross-border reorganizations and mergers and acquisitions. Clients highlight his commitment to client success, creativity and pragmatic problem-solving capabilities. As a tax dispute resolution expert, Raj advises on large complex tax disputes and often resolves tax disputes in his clients favour where other firms are unable to do so. Raj is often called upon in high stakes tax disputes where others have failed.

Raj has advised on some of the largest and most complex transactions undertaken in Canada over the past number of years, including:

- **Restaurant Brands International Inc.**, as special tax counsel, with respect to RBI's agreement to acquire all of Carrols Restaurant Group, Inc.'s issued and outstanding shares that are not already held by RBI or its affiliates, for an aggregate consideration of US\$1 billion
- **Ritchie Bros. Auctioneers Inc.** in its acquisition of IAA Inc. for \$7.3 billion
- **Glencore plc** in its binding agreement to acquire an interest in Teck Resources Ltd.'s steelmaking coal business for US\$6.93 billion
- **Rio Tinto plc's** US\$3.3 billion acquisition of the remaining 49% stake in Turquoise Hill Resources Ltd
- **Lithium Americas Corp.**, as special tax counsel, in its C\$4.75 billion "butterfly" divisive reorganization into two independent lithium companies known as Lithium Americas Corp. and Lithium Americas (Argentina) Corp.
- **Brookfield Infrastructure Partners** in its asset purchase agreement to acquire substantially all of Cyxtera Technologies' assets for US\$775 million as part of Cyxtera's Chapter 11 filing
- **Newcrest Mining (Newcrest)** in its C\$3.5 billion acquisition of Pretium Resources
- **Brookfield Infrastructure** in its C\$13.5 billion acquisition of Inter Pipeline Ltd.
- **Husky Energy Inc.**, as special tax counsel, in its C\$23.6 billion combination with Cenovus Energy

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- **Restaurant Brands International Inc.**, as special tax counsel, in its US\$1 billion acquisition of Firehouse Subs
- **Endeavour Mining** in its US\$2.4 billion combination with Teranga Gold Corporation
- **Newcrest Mining** on its US\$460 million acquisition of gold prepay and silver stream facilities and offtake on Lundin Gold's Fruta del Norte gold mine in Ecuador from Orion and Blackstone
- **Cineworld Group plc** in the C\$2.8 billion definitive agreement to acquire Cineplex
- **Endeavour** in its acquisition of SEMAFO Inc. to create a combined company to be valued at more than US\$2.1 billion
- **SSR Mining** in its merger with Alacer Gold Corp. to create a combined company with a market capitalization of approximately \$5.6 billion
- **Cortland Partners, LLC**, an Atlanta-based multi-family real estate company, in its US\$1.2 billion acquisition of Pure Multi-Family REIT LP.
- **GI Partners**, a US-based private equity firm, in the acquisition of Insurity, Inc.
- **Burger King Worldwide**, in connection with its acquisition of Tim Hortons Inc. for approximately US\$12.5 billion, the US tax inversion of Burger King under Restaurant Brands International Inc., the related financing, which involved a US\$3 billion preferred equity investment from Berkshire Hathaway Inc., a secured US\$7.25 billion credit facility and a private placement of US\$2.25 billion of second lien secured notes, and an associated tender offer for Tim Hortons' outstanding US\$1.2 billion of debt securities.
- **Restaurant Brands International Inc.**, owner of Burger King and Tim Hortons, in connection with its US\$1.8 billion acquisition of Popeyes Louisiana Kitchen Inc.
- **Fortis Inc.** in connection with its acquisition of ITC Holdings Corp. for cash and share consideration totaling US\$11.3 billion, and Fortis' related financing transactions.

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- **Fortis Inc.** in connection with its US\$1.2 billion sale of a 19.9% interest in ITC Holdings Corp. to GIC, a sovereign wealth fund of the Government of Singapore.
- **Enercare Inc.** in connection with its \$4.3 billion sale to Brookfield Infrastructure and its institutional partners.
- **McKesson Corporation** in connection with its \$3 billion acquisition of Rexall and Rexall Pharma Plus.
- **Stericycle Inc.** in connection with its acquisition of Shred-it International for US\$2.3 billion in cash.
- **J. Heinz Company** in connection with its US\$36 billion merger with Kraft Foods Group Inc.

Raj has published numerous papers for various publications and conferences, including the Canadian Tax Foundation and the International Fiscal Association. Raj also co-authored the text book *Taxation of Corporate Reorganizations* (third edition).

Awards & Rankings

Chambers Global

Band 1: Tax - Canada

Chambers Canada

Band 1: Tax

The Legal 500 - Canada

Hall of Fame: Tax

Tax Experts Guide

Tax Leader (Toronto)

Who's Who Legal

Corporate Tax

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The Best Lawyers in Canada

Ranked in the area of Tax Law

The Canadian Legal Lexpert Directory

Leading Lawyer: Corporate Tax; Investment Funds & Asset Management -
Investment Funds – Tax

The Lexpert/American Lawyer Guide to the Leading 500 Lawyers in Canada

Leading Lawyer: Corporate Tax

Lexpert Rising Stars

Leading Lawyers Under 40 (2012)

Lexpert Special Edition: Finance and M&A

Leading Lawyer

The Tax Directors Handbook

International Tax Review

Leading Tax Advisor; Highly Regarded: Transactional Tax

Recent Experience

- **National Bank of Canada enters into a definitive agreement to acquire Canadian Western Bank for approximately C\$5B**
June 11, 2024
- **TerraVest Industries Inc. completes upsized bought deal treasury offering of C\$96.53M**
May 15, 2024
- **MMG Limited completes share purchase agreement to acquire Cuprous Capital for US\$1.88B**
March 22, 2024

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- **Scholastic announces definitive agreement to invest US\$186M in 9 Story Media Group**

March 12, 2024

Recent Insights

- **Federal Budget Proposes to Eliminate the Flow-through Share Regime for Oil, Gas, and Coal Activities and Introduce an Investment Tax Credit for Carbon Capture**

April 8, 2022

- **2022 Canadian Federal Budget Commentary – Tax Measures**

April 8, 2022

- **Federal Government announces a federal review of housing as an asset class, and proposes various income and sales tax amendments**

April 8, 2022

- **Federal Government Introduces Clean Technology Tax Incentives and Proposes to Review the Scientific Research and Development Program**

April 8, 2022

Events

- **McCarthy Tétrault Tax Perspectives: Highlights of the August 4 EIFEL Rules and Canada's Pillar 2 Proposals - Calgary**

October 5, 2023

- **McCarthy Tétrault Tax Perspectives: Highlights of the August 4 EIFEL Rules and Canada's Pillar 2 Proposals - Toronto**

September 28, 2023

- **Canadian Public Company Spin-Offs Webinar**

April 19, 2023

