



Kim Brown

Partner

Vancouver

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t. +1 604-643-5942

Bar Admission

Ontario 2009
BC 2019

Law School

University of Toronto

Practices

Tax
Tax Planning
REITs
Mergers & Acquisitions
Capital Markets
Real Property Development
Real Estate
Estates and Trusts

Industries

Global Metals & Mining
Energy & Resources
Private Equity & Investments
Retail & Consumer Markets (RCM)
Banking & Financial Services
Technology & Communications

Kim is a commercial-minded tax lawyer helping clients manage risk and optimize business opportunities with pragmatic and proactive advice and solutions

Kim Brown is a partner in the firm's Business Law Group and leads the firm's Tax Group in Vancouver. Combining technical strength with business acumen, Kim is experienced in navigating clients through both complex transactional matters in Canada and across borders and providing practical, business-oriented advice.

Kim's practice focuses on the tax aspects of mergers and acquisitions, corporate reorganizations, corporate finance, partnerships, trusts, real estate and cross-border transactions. In her corporate tax planning practice, she works with businesses of all sizes, across a number of industry sectors including real estate, infrastructure, public and private companies, private equity, and institutional investors.

Kim regularly acts for Canadian and international private equity funds in connection with the structuring of the funds, and the acquisition and disposition of Canadian businesses and assets.

Kim has published numerous papers for various publications and conferences, including the Canadian Tax Foundation, the *Canadian Tax Journal* and the *Tax Management International Journal*. Kim also co-authored the textbook *Canadian Taxation of Trusts*.

Kim is a member of Council for the International Fiscal Association Canada, and is a member of the Canadian Tax Foundation. In October 2020, Kim was invited to speak at the Canadian Tax Foundation's "Leading Tax Thought" conference and presented "Businesses in Financial Distress: A Debt Forgiveness Primer."

Kim received her JD from the University of Toronto and her BComm with Distinction from the University of Victoria. She also completed the CICA In-Depth Tax Course, Levels I & II. Kim was admitted to the Ontario Bar in 2009 and to the British Columbia Bar in 2019.

Kim has advised on the following transactions:

- Acted for Li-Cycle Corp. in connection with its US\$1.67 billion cross-border business combination transaction with Peridot Acquisition Corp., a special purpose acquisition company (SPAC)
- Acted for TORC Oil & Gas Ltd. in connection with its C\$900 million acquisition by Whitecap Resources Inc.
- Acted for Endeavour Mining in its US\$2.4 billion combination with Teranga Gold Corporation
- Acted for Endeavour Mining in its acquisition of SEMAFO Inc. to create a combined company to be valued at more than US\$2.1 billion

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- Acted for SSR Mining in its merger with Alacer Gold Corp. to create a combined company with a market capitalization of approximately \$5.6 billion
- Acted for Silvercorp Metals in its C\$120 million bid to acquire TSX-listed Guyana Goldfields
- Acted for Enbridge Inc. in its senior notes offering of US\$500 million
- Acted for Canadian real estate investment trusts and major unitholders, including with respect to the recent \$1.1 billion acquisition of OneREIT by SmartREIT and Strathallen Acquisitions Inc.
- Acted for the Special Committee of the board of directors of TIO Networks Corp., in connection with its \$304-million acquisition by PayPal Holdings. TIO is a North American cloud-based multi-channel bill payment processing and receivables management company
- Acted for Plastic Moulders Limited in connection with its successful approximately \$40-million sale by its shareholders, including Richardson Capital, to Amcor Packaging Investments, a subsidiary of Amcor Limited
- Acted for Fortis Inc. in connection with its US\$11.3-billion acquisition of Novi, Michigan-based ITC Holdings Corp., the largest independent electric transmission company in the United States
- Acted for Ironbridge Equity Partners in its acquisition of Advance Engineered Products Ltd.'s tank production and services business under a sale proceeding conducted pursuant to the Companies' Creditors Arrangement Act
- Acted as Canadian counsel for Stericycle, in its acquisition of Shred-it International, a global secure information destruction services provider, for US\$2.3 billion in cash
- Acted for Agnico Eagle Mines Limited in connection with its \$3.9-billion acquisition with Yamana Gold Inc. of Osisko Mining Corporation
- Acted for The Cadillac Fairview Corporation Limited in connection with its \$650-million purchase of the Hudson's Bay downtown Toronto flagship retail complex and the Simpson's Tower located at 401 Bay Street
- Acted for Square Inc., in connection with the expansion into Canada of its electronic payment service that allows users to accept credit card payments

Awards & Rankings

Lexpert Rising Stars - 2019

Leading Lawyers Under 40

International Tax Review

Highly Regarded: General Corporate Tax

The Canadian Legal Lexpert Directory

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Recent Experience

- **Ritchie Bros. Inc. completes acquisition of IAA Inc. for US\$7B**
March 20, 2023
- **Ritchie Bros. Holdings Inc. closes senior notes offerings to partially fund IAA Merger**
March 15, 2023
- **Aecon to sell minority interest in Bermuda International Airport concessionaire for US\$128.5M**
March 15, 2023
- **Enbridge Inc. completes US\$3B total senior notes offering**
March 08, 2023

Recent Insights

- **2023 Canadian Federal Budget Commentary – Tax Measures**
March 29, 2023
- **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 08, 2022
- **2022 Canadian Federal Budget Commentary – Tax Measures**
April 08, 2022
- **Federal Government announces a federal review of housing as an asset class, and proposes various income and sales tax amendments**
April 08, 2022

Events

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Vancouver**
June 01, 2023
- **Canadian Public Company Spin-Offs Webinar**
April 19, 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
February 07, 2023
- **Spring Outlook: The Business Impact of the Federal Budget and Recent Geopolitical Events**
April 29, 2021

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