



## Kim Brown

### Associée

Vancouver

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

t. +1 604-643-5942

### Admission au barreau

Ontario 2009

BC 2019

### Faculté de droit

University of Toronto

### Domaines de pratique

Droit fiscal

Planification fiscale

Fiducie de placement immobilier (FPI)

Fusions et acquisitions

Marchés des capitaux

Aménagement immobilier

Droit immobilier

Planification successorale et fiducies

### Secteurs d'activité

Groupe mondial Métaux et Mines

Énergie et ressources

Capital-investissement et

investissements

Commerce de détail et marché de

consommation

Droit bancaire et services financiers

Technologie et communications

*Disponible en Anglais seulement*

## 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 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-

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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 Enbridge in its C\$4.6 billion bought deal public equity financing (the largest public equity financing in Canadian history)
- 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
- 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

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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

## Prix et distinctions

### Lexpert Rising Stars - 2019

Leading Lawyers Under 40

### International Tax Review

Highly Regarded: General Corporate Tax

### The Canadian Legal Lexpert Directory

Leading Lawyer: Corporate Tax

### Lexpert Special Edition: Finance and M&A

Leading Lawyer

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## Mandats récents

- **Enbridge inc. réalise un placement en billets de premier rang d'un montant total de 3,5 G\$ US**  
5 avril 2024
- **Blue Wolf Capital Partners acquiert LOGISTEC Corporation pour 1,2 G\$ CA**  
9 janvier 2024
- **Aecon réalise la vente de sa participation minoritaire dans le concessionnaire de l'aéroport international des Bermudes pour 120 M\$ US**  
20 septembre 2023
- **Enbridge annonce l'acquisition de trois sociétés de services publics établies aux États-Unis auprès de Dominion Energy pour un montant de 14 milliards \$ US**  
5 septembre 2023

## Publications récentes

- **Sur la cible : Perspectives du capital d'investissement privé pour 2024**  
11 janvier 2024
- **Commentaire relatif au budget fédéral de 2023 – Mesures fiscales**  
31 mars 2023
- **Commentaire relatif au budget fédéral de 2022 – Mesures fiscales**  
8 avril 2022
- **Federal Government proposes to a new Employee Ownership Trust and other Tax Changes**  
8 avril 2022

## Événements

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- **Webinaire sur les scissions de sociétés ouvertes canadiennes**

19 avril 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

7 février 2023

