



Nigel P.J. Johnston

Conseil

Toronto

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t. +1 416-601-7923

Admission au barreau

Ontario 1984

Faculté de droit

Osgoode Hall Law School

Secteurs d'activité

Produits dérivés

Énergie et ressources

Électricité

Groupe Caisses de retraite

Domaines de pratique

Droit fiscal

Planification fiscale

Droit immobilier

Disponible en anglais seulement

Nigel Johnston is counsel in our Tax Group in Toronto. His practice focuses on corporate income tax issues, resource taxation (including renewable energy), providing tax advice to the investment funds industry and the creation of new financial products. He has advised numerous clients with respect to investments in offshore investment funds.

Mr. Johnston's recent engagements include:

- acting for the issuers and agents in initial public offerings of numerous closed-end funds including Padlock Partners UK Fund I and Fund II, Northview Canadian High Yield Residential Fund, Big Pharma Split Corp. and Global Real Estate & E-Commerce Dividend Fund
- providing tax advice to numerous mutual fund groups including with respect to fund launches and reorganizations and the acquisition of fund managers
- acting for an independent global private firm markets investment with respect to investments in Canadian and foreign private equity funds and co-investment opportunities
- managing responses to requirements from the Canada Revenue Agency to provide information about offshore accounts

Mr. Johnston appears in the current *Canadian Legal Lexpert Directory*, a guide to the leading law firms and practitioners in Canada, as a leading lawyer in the areas of investment funds and asset management, and corporate tax. He is recognized as a leading lawyer in the area of corporate tax in the current edition of *Who's Who Legal: Canada*. He also appears in the most recent editions of *Chambers Global: Guide to the World's Leading Lawyers for Business* and *Chambers Canada* as a leading lawyer in the area of tax, and in Lexpert's 2006 *US Guide to Canada's Top 100 Industry Specialists*. Mr. Johnston is listed as one of *The Best Lawyers in Canada* in the field of tax law.

He is a member of the Industry Regulation and Taxation Committee of the Portfolio Management Association of Canada and the Taxation Working

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Group of the Investment Funds Institute of Canada. He was a member of the "Informal Consultative Group on the Taxation of Collective Investment Vehicles" and of the "Pilot Group on Improving Procedures for Cross-Border Tax Claims" organized by the OECD's Centre for Tax Policy and Administration. He is a member of the editorial board of the *Canada Tax Service* (Carswell). He was formerly a technical adviser to the CBA-CICA Joint Committee on taxation and has spoken and written widely on income tax matters.

Mr. Johnston received his BA (magna cum laude) in 1979 from Queen's University and his LLB in 1982 from the Osgoode Hall Law School. He was called to the Ontario bar in 1984.

Prix et distinctions

Chambers Global

Leading Lawyer: Tax - Canada

Chambers Canada

Leading Lawyer: Tax

Ontario Bar Association - 2023

Award of Excellence in Taxation Law

The Canadian Legal Lexpert Directory

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

Best Lawyers in Canada

Leading Lawyer in the area of Tax Law

Best Lawyers in Canada

Leading Lawyer - Charities / Non-Profit Law

Best Lawyers in Canada

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Leading Lawyer - Corporate Law

Acritas Stars

"Stand-out lawyer"

Mandats récents

- **Dolly Varden Silver Corporation réalise un appel public à l'épargne par voie de prise ferme de 15 M\$ CA**

26 mars 2024

- **Outcrop Silver & Gold Corporation réalise un appel public à l'épargne de 3,45 M\$ CA**

14 mars 2024

- **Red Pine Exploration Inc. réalise un placement privé par voie de prise ferme de 5,235 M\$ CA**

7 décembre 2023

- **Outcrop Silver établit un programme de distribution d'actions ACM**

6 septembre 2023

Publications récentes

- **Commentaire relatif au budget fédéral de 2024 – Mesures fiscales**

19 avril 2024

- **Commentaire relatif au budget fédéral canadien de 2023 - Énergie propre et incitatifs fiscaux**

17 avril 2023

- **Commentaire relatif au budget fédéral de 2023 – Mesures fiscales**

31 mars 2023

- **Commentaire relatif au budget fédéral de 2022 – Mesures fiscales**

8 avril 2022

