



Etienne C. Laplante

Associate

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Bar Admission

Quebec 2020

Law School

Université du Québec à Montréal

Practices

Tax
Tax Planning

Etienne C. Laplante is an associate in our Tax Group in Montreal. His practice focuses on the tax planning of mergers and acquisitions, of investment funds formations and of corporate reorganizations, in both domestic and cross-border contexts.

Before joining McCarthy Tétrault, Etienne practiced as a member of the Tax Group of another major law firm, where he represented private equity and labour-sponsored fund managers in the establishment and reorganization of funds, as well as Canadian and foreign corporations in their commercial transactions.

Etienne earned his bachelor's degree in law from Université du Québec à Montréal in 2019 and his Masters in taxation at Université de Sherbrooke in 2022. During his studies, he received several awards of excellence for his academic achievements in taxation and civil law, as well as for his performance in the Pierre-Basile-Mignault Moot Court Competition.

Etienne was called to the Quebec Bar in 2020 and is a member of the Association de planification fiscale et financière, of the Canadian Tax Foundation and of the International Fiscal Association.

Publications and Conferences

- LAPLANTE, E., Capital versé : Aspect légal et fiscal ("Paid-up Capital: Legal and Tax Aspects"), continuing education program of the Association de planification fiscale et financière, 2024.
- DOWNIE, D. and LAPLANTE, E., "Pinnacle International: Reasonableness under Section 103", Canadian Tax Focus, Canadian Tax Foundation, Volume 14, Number 1, 2024.
- LAPLANTE, E. "Création de fonds d'investissement : enjeux fiscaux et commerciaux", annual conference of the Association de planification fiscale et financière, September 2023.
- LAPLANTE, E., "Structuring Private Equity Funds as Limited Partnerships - Tax and Commercial Aspects of Fund Manager Compensation" (original title: « Enjeux fiscaux et commerciaux actuels en matière de rémunération des

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gestionnaires des fonds d'investissement constitués en société en commandite »), (2023), vol. 43, no 1 Revue de planification fiscale et financière 83-156 (French only).

- DOMPIERRE, M.-F., and LAPLANTE, E. , "SR & ED Performed Under Contract: Whose SR & ED Is It?", Canadian Tax Focus, Canadian Tax Foundation, Volume 11, Number 1, 2021.

Awards & Rankings

**Canadian Tax Foundation – Osler, Hoskin & Harcourt
Award for Best Student Paper - 2022-2023**

**Association de planification fiscale et financière –
Publishing Award - 2022**

**Chaire de recherche en fiscalité et en finances publiques –
Publishing Award - 2022**

**Université de Sherbrooke – Gagnard & Associés Award
for Best Tax Planning in the Taxation IV course - Fall of
2021**

**Université du Québec à Montréal – Law Faculty Honour
Roll - 2019**

**Pierre-Basile-Mignault Moot Court Competition, 41th ed.,
2019 – Bâtonnier Cup for the best team (oral arguments
and factums) - 2019**

**Pierre-Basile-Mignault Moot Court Competition, 41th ed.,
2019 – A.P.D.Q. Cup for best factum. - 2019**

**Pierre-Basile-Mignault Moot Court Competition, 41th ed.,
2019 – SOQUIJ Cup for 2nd best factum - 2019**

Recent Insights

- **2024 Canadian Federal Budget Commentary – Tax Initiatives**

April 17, 2024

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■ Gaudreau: Tax Planning Documents Are Discoverable (Subject to Privilege)

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