



# Colton Dennis

## Sociétaire

Vancouver

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t. +1 604-643-7904

## Admission au barreau

Colombie-Britannique 2021

## Faculté de droit

University of Victoria

## Domaines de pratique

Droit fiscal

Planification fiscale

*Disponible en Anglais seulement*

## Personable, analytical and practical, Colton helps clients resolve their complex tax issues.

Colton is an associate in our Tax Group in Vancouver. His practice focuses on the tax aspects of domestic and cross-border mergers and acquisitions, corporate reorganizations, corporate finance and partnerships across several industries including Global Metals & Mining, Energy & Resources, Private Equity & Investments, Banking & Financial Services and Technology & Communications.

Colton was admitted to the British Columbia Bar in 2021. He is a member of the Law Society of British Columbia, the Canadian Bar Association, the Canadian Tax Foundation and the International Fiscal Association. He speaks English and some Mandarin.

## Education

Colton received his J.D. from the University of Victoria. While in law school, Colton was awarded numerous prizes for academic achievement, including the President's Scholarship and prizes in contract and administrative law. He was an active member of Pro Bono Students Canada and worked as a research assistant for professors of the faculty. Colton also holds a Bachelor of Commerce (with distinction) from the University of Victoria's Gustavson School of Business.

Colton has completed Years 1 and 2 of the CPA In-Depth Tax Program.

## Publications

- Co-author: Tax Perspectives Review of 2023 and 2024 Outlook, February 5, 2024.
- Co-author: Foix, Surplus Stripping and the Impact of the Timing of Distributions on Subsection 84(2), May 30, 2023.
- Co-author: Federal Government releases proposals relating to clean technology and resource tax incentives, March 29, 2023.

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Co-author: Alta Energy Luxembourg, the GAAR, and the Principal Purpose Test for Tax Treaties, March 29, 2022.

- Co-author: Expanding into Canada – Some key considerations for your business, March 2, 2022.
- Co-author: Federal government extends expanded availability of Local Lockdown Program and Canada Worker Lockdown Benefit, February 14, 2022.
- Co-author: Tourism and Hospitality Recovery Program, the Hardest-Hit Business Recovery Program and Other COVID-19 Support Programs and Changes, December 31, 2021.
- Co-author: Home Office Expenses – New Simplified Deduction Methods, New Taxable Benefit Exception, and Employer Obligations, McCarthy Tétrault Tax Perspectives, January 4, 2021.
- Tax Topics – Does a CRA Civil Audit Become a Criminal Investigation Under Which a Taxpayer Receives Charter Protection?, August 29, 2019.
- Tax Topics – Could Subparagraph 152(4)(a)(i) Be Used to Issue a Reassessment Beyond the Normal Reassessment Period to Reduce Taxes Payable at Taxpayer Request?, July 25, 2019.

## Mandats récents

- **Stellantis réalise un investissement supplémentaire de 42 G\$ ARS dans McEwen Copper**  
11 octobre 2023
- **Stellantis réalise un investissement de 90 M\$ US dans Argentina Lito y Energia S.A.**  
4 octobre 2023
- **Brown & Brown acquiert Highcourt Breckles Group**  
1 avril 2023
- **Taseko Mines Limited acquiert une participation de 50 % dans Cariboo Copper Corp. auprès de Sojitz Corporation**  
15 mars 2023

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## Publications récentes

- **Perspectives fiscales : Résumé de 2023 et aperçu de 2024**  
5 mars 2024
- **Perspectives fiscales : Résumé de 2022 et aperçu de 2023**  
6 février 2023
- **Expansion au Canada – Quelques considérations principales pour votre entreprise**  
2 mars 2022
- **Federal Government Announces New Tourism and Hospitality Recovery Program, Hardest-Hit Business Recovery Program, and Other Changes to COVID-19 Recovery Measures**  
29 octobre 2021

