

Joelle Kabouchi

Partner

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Business Tax
Tax
International Tax
Tax Disputes & Litigation
Mergers & Acquisitions
Investment Management

Joelle focuses on corporate income tax, with particular emphasis on mergers and acquisitions and corporate reorganizations. She also conducts tax due diligence on acquisition transactions and advises on tax-efficient structuring for Canadian inbound investments.

Joelle also advises on energy and infrastructure transactions and on the Ontario Hydro PILs regime and related corporate taxation issues. She also advises First Nations and other tax-exempt entities on tax-efficient investment structures.

Joelle's practice also includes a focus on registered plan eligibility.

Experience

- Underwriters (including RBC Capital Markets, LLC, Barclays Capital Inc., BMO Capital Markets Corp., BofA Securities Inc., Citigroup Global Markets Inc., J.P. Morgan Securities LLC and MUFG Securities Americas Inc. as joint bookrunners) as Canadian counsel in Open Text Corporation's US$1.0 billion cross-border offering of senior secured notes.
- COSCIENS Biopharma Inc., a publicly traded biopharmaceutical company, in its US$15-million acquisition of Nualtis Corp., a specialty pharmaceutical business focused on proprietary oral thin-film drug delivery technologies.
- The Gryphin Advantage, a Canadian managing general agency (MGA), in its acquisition of Groupe Financier Boulos, a Québec MGA with a long-standing client base of independent financial advisors.

- Counsel to AXISCADES Technologies Limited in its US$207 million divestiture of its global aerospace engineering services business to Akkodis Group AG, spanning six geographies across India, Europe and North America.
- PayBright Inc., one of Canada's leading buy-now-pay-later providers, in connection with its $340 million acquisition by Affirm, Inc., a leading U.S.-based buy now, pay later platform.

Insights & Events

- Author, ""Abuse" under the GAAR Examined in Recent Federal Court of Appeal Decision", BLG Article, February 2018
- Author, "CRA Reviews Application of "Advantage Rules" to Investment Management Fees", BLG Article, January 2017
- Author, "New Tax Convention Signed Between Canada and the State of Israel", BLG Article, September 2016
- Author, "Draft technical amendments expand the scope of taxable Canadian property ", BLG Article, August 2026
- Author, "Ten tax takeaways from Canada's spring economic update 2026", BLG Article, April 2026
- Author, "CRA announces release of its report on the Regulation 105 waiver process consultation", BLG Article, April 2026
- Author, "Government of Canada announces deferral in implementing increase to capital gains inclusion rate to Jan. 1, 2026", BLG Article, January 2025
- Author, "Tax filings in uncertain times: Reporting impact of prorogation on proposed two-thirds capital gains inclusion rate", BLG Article, January 2025
- Author, "Freeland to taxpayers: Talk to the hand", BLG Article, June 2024
- Author, "Capital gains planning: Pre-June 25 action items", BLG Article, May 2024
- Author, "2023 Fall Economic Statement – Tax measures", BLG Article, November 2023
- Author, "2022 fall economic update – Helping Canadians and tackling inflation", BLG Article, November 2022
- Author, "Newest developments on FATCA and CRS compliance", BLG Article, August 2020
- Author, "Latest developments on FATCA and CRS compliance", BLG Article, April 2020
- Author, "Canadian FATCA Compliance Update", BLG Article, October 2019
- Author, "Canadian FATCA and CRS Compliance Updates", BLG Article, December 2018
- Author, "Canadian FATCA and CRS Compliance Updates", BLG Article, December 2018
- Author, "Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class", BLG Article, February 2018
- Author, "CRA Defers Implementation Date for Application of Advantage Rules to Investment Management Fees", BLG Article, September 2017
- Author, "The proposed new GST/HST definition of an "investment limited partnership" and what it may mean for your business", BLG Article, September 2017

Beyond Our Walls

Professional Involvement

- Network Committee, Young IFA (International Fiscal Association)
- Member, Law Society of Upper Canada
- Member, Canadian Bar Association

- Member, Ontario Bar Association
- Member, Canadian Tax Foundation

Community Involvement

- Pro bono files, mainly Ontario charities.

Awards & Recognition

- Recognized in the 2026 edition (and since 2022) of *Best Lawyers: Ones to Watch in Canada* (Tax Law)

Bar Admission & Education

- Ontario, 2016

- JD, Osgoode Hall Law School
- BBA, Specialization in Accounting, Schulich School of Business

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