# Alessandro Cotugno

## Partner

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Tax Disputes & Litigation
Private Client
Estate & Trust Administration
Private Client Planning
Tax
Business Tax
Commodity Tax

Alessandro's practice focuses on mergers and acquisitions, corporate reorganizations, tax structuring, as well as general corporate and tax matters.

Alessandro's advice is frequently sought by clients requiring pragmatic yet creative solutions to optimize their tax position. He is known for his responsive and collaborative approach, often acting as a critical extension of his clients' own operations and legal teams.

He provides tax-consulting services to clients, their accountants, and other professionals on a wide range of tax issues related to income tax, payroll and provincial goods and services tax, including:

- Canadian corporate and individual income tax
- Advising on tax planning strategies to minimize the tax implications of real estate transactions
- Operating and holding companies
- Owner/operator compensation
- Implementation of retention programs for key employees
- Debt restructuring and cross-border financing
- Tax planning for shareholders of private companies
- Investments inbound into Canada and outbound from Canada, as well as restructuring of foreign affiliates' operations
- Sales tax (GST, HST and QST) and other commodity taxes
- Resource taxation (e.g., flow-through shares)

Alessandro also advises high net worth individuals on estate planning, private trusts and family wealth planning. This expertise has led him to pursue the Trust and Estate Practitioner certification, which he has now successfully obtained.

Prior to joining BLG, Alessandro worked as a tax lawyer in a national accounting firm in Montréal where he assisted with the tax planning and compliance of businesses operating in various sectors, including the public sector.

He is fluent in English, French and Italian.

## Experience

- BLG acted as Canadian counsel for PE-backed Atlanta-based buyer, East West Manufacturing, LLC in its acquisition of all the assets of Groupe Varitron, Inc., a top 5 electronic manufacturing services (EMS) provider in Canada.

## Presentations & Publications

- Author, "Home office expenses: CRA provides additional guidance for 2023", BLG Article, March 2024
- Author, "Employer payroll deductions and updated CRA guidance for remote work arrangements", BLG Article, December 2023
- Author, "2023–2024 Québec Budget: Lower tax rates and other fiscal measures of interest", BLG Article, March 2023
- Author, "Change is coming: Understanding your opportunity for income splitting", BLG Article, May 2022
- Author, "Québec Budget Plan 2021-2022", BLG Article, April 2021
- Author, "CRA releases improved guidelines for employee home office expense deductions", BLG Article, December 2020
- Author, "CRA consults stakeholders on employee work-from-home expense deduction", BLG Article, September 2020
- Author, "Help may be on the way: Deduction of home office expenses for employees required to work from home", BLG Article, May 2020
- Author, "Québec Budget 2020-2021", BLG Article, March 2020
- Author, "Québec Land Transfer Duties: Clarifying Exemptions to Partnerships", BLG Article, February 2020
- Author, "The Billionaire’s Audit: Québec Taxpayer Awarded Damages for Negligent RPI Audit", BLG Article, November 2019
- Author, "Taxpayer Challenges Procedural Technicality and Wins: Objecting to a Notice of Assessment", BLG Article, November 2019
- Author, "Misrepresentation of Business Expenses Exposes Taxpayer to Reassessment Beyond Normal Reassessment Period", BLG Article, October 2019
- Author, "Allowable deductions for businesses in the wind-up phase", BLG Article, September 2019
- Author, "Taxpayer Relief – T1135", BLG Article, September 2019
- Author, "Register Before it's Too Late: New QST Registration Requirements for Non-Residents of Québec", BLG Article, August 2019
- Author, "Mandatory Disclosure Requirement of Nominee Agreements", BLG Article, August 2019

## Beyond our Walls

### Professional Involvement

- Member, Québec Bar Association
- Member, Canadian Tax Foundation
- Member, Association de planification fiscale et financière du Québec (APFF)
- Member, International Fiscal Association
- Member, Society of Trust and Estate Practitioners (STEP)

## Awards & Recognitions

- Recognized in the 2025 edition of *The Best Lawyers in Canada* - Ones to Watch™ (Tax Law)

## Bar Admission & Education

- Québec, 2018

- T.E.P., STEP Canada, 2023
- LL.M, Tax, Osgoode Hall Law School, 2018
- LL.L, University of Ottawa, 2015

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