



Michel M. Ranger

Montréal

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education and year of call

- Called to the Quebec bar - 1997
- McGill University, LLB, BCL, National Program (Hons.) - 1996

practice areas

business taxation
cross-border taxation
tax

industries

retail
private equity funds
venture capital
investments

profile

Michel is a tax partner in the Montreal office of McMillan who advises clients on a wide range of domestic and international taxation matters and has specialized expertise in structuring domestic and multi-national commercial acquisitions, divestitures, reorganizations, financing and business combinations. Michel also advises clients on the tax aspects of ongoing business operations and regularly counsels both Canadian and foreign multinational corporate groups, investment funds, including private equity funds, REITs and pension funds, on the establishment and administration of tax-efficient investment vehicles and other structures in Canada.

directorships and professional associations

- Canadian Tax Foundation
- Association de Planification Fiscale et Financière
- Quebec Bar Association

representative matters

- Acted for Hines, a privately owned global real estate investment firm with US \$96.5 billion of assets under management worldwide, in connection with the structuring of its co-ownership arrangement with Ivanhoé Cambridge to develop and manage Bay Park Centre, a multibillion dollar real estate development project located at 81 and 141 Bay Street, in downtown Toronto.
- Advised The Williams Companies, Inc. and Williams Partners L.P. on the sale of their Canadian natural gas liquids midstream businesses to Inter Pipeline Ltd. for combined cash proceeds of C\$1.38 billion.

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- Advised several US-based retail companies in connection with the structuring and financing of their business expansions to Canada.
- Advised a German-based private equity fund on the restructuring of a \$500 million investment in Canada.
- Advised Canadian-based mining services company on the financing and acquisition of a UK-based target group.
- Advised on the purchase and post-acquisition integration structuring of the Canadian operations of a large multinational pharmaceutical company in connection with a \$65 billion global take-over.
- Advised several US REITS on the structuring of real property acquisitions and divestitures in Canada.
- Advised on numerous cross-border financing and acquisition structures for Canadian and foreign multinationals.

awards and rankings

- Stikeman, Elliott Bursary for excellence in the field of taxation (shared), June 1995
- Dean's Honour List, McGill University Faculty of Law, 1993-1994

publications

September 2019

Canada Ratifies the *Multilateral Instrument*
Tax Bulletin

July 2018

Significant Changes for Businesses Making Taxable Supplies into Québec
Tax Bulletin

March 2018

Budget 2018: Tempered Private Company Passive Investment Income Changes Unveiled
Tax Bulletin

March 2018

Budget 2018: A Blast from the Past – Tiered-Partnership Trap Reinstated
Tax Bulletin

March 2018

Budget 2018: Cross Border Tax Planning Measures Targeted
Tax Bulletin

March 2018

Budget 2018: Cannabis Taxation Plans Move Forward
Tax Bulletin

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March 2018

Budget 2018: Reassessment Periods and Information Sharing Expanded
Tax Bulletin

March 2018

Budget 2018: Government Proceeds with "Investment Limited Partnership" GST/HST Measures and Holding Corporation Consultations
Tax Bulletin

March 2018

Budget 2018: Mineral Exploration Tax Credit Extended and Tax Support for Clean Energy Expanded
Tax Bulletin

March 2017

Budget 2017: Timing of Recognition of Gains and Losses on Derivatives
Tax Bulletin

March 2017

Budget 2017: Tax Changes Affecting the Resource Industries
Tax Bulletin

March 2017

Budget 2017: New Rules Governing the Taxation of Segregated Funds
Tax Bulletin

March 2016

New Québec Tax Certificate Requirement for Québec Construction Contractors and Employee Placement Agencies
Tax Bulletin

March 2016

Budget 2016: Debt Parking Rules Expanded to Address Foreign Currency Denominated Debts
Tax Bulletin

March 2016

Budget 2016: New Rules Governing the Taxation of "Switch Fund" Shares
Tax Bulletin

January 2016

Tax Withholding Obligations of Non-Resident Employers: Further Exemption Details Released
Tax Bulletin

December 2015

Are Changes to the Flow-Through Share Regime Around the Corner?
Tax Bulletin

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December 2015

New Government's First Round of Tax Changes Introduced in Parliament
Tax Bulletin

November 23, 2015

Significant Tax Changes on the Horizon
Tax Bulletin

April 2015

Budget 2015: International Tax - Tackling Administrative Challenges
Tax Bulletin

February 2014

Budget 2014: Significant Tax Changes Affecting the Canadian Resource and Energy Sector
Tax Bulletin

February 2014

Budget 2014: Revisions to the Tax on Split Income (the "Kiddie Tax")
Tax Bulletin

February 2014

Budget 2014: Thin Cap and Withholding Tax Rules Get Tougher
Tax Bulletin

presentations

November 24, 2015

Comparaison entre la *Loi sur les impôts (Québec)* et la *Loi de l'impôt sur le revenu (Canada)* - *Guide de quelques différences clés à l'intention du praticien*
Fondation canadienne de fiscalité, 67ième Conférence annuelle, Montréal, Québec

November 23, 2015

The *Taxation Act (QC)* vs. the *Income Tax Act (Canada)* - A Practitioner's Guide to Certain Key Differences
Canadian Tax Foundation 67th Annual Conference, Montreal, Quebec

June 8, 2015

Impact de l'application de certaines mesures fiscales sur des sociétés de personnes dans un contexte transfrontalier
Colloques: Fiscalité des société de personnes

May 21, 2015

Recent Developments Affecting M&A Transactions: Recent Legislative, Judicial and Administrative Developments
Canadian Tax Foundation, Technical Seminar, Ottawa, Ontario

March 23, 2015



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Recent Developments Affecting M&A Transactions: Recent
Legislative, Judicial and Administrative Developments
Canadian Tax Foundation Technical Seminar, Montreal, Quebec

September 30, 2014

Recent Changes in REIT Taxation
15th Tax Planning for Real Estate Transactions - Federated
Press