



Carolle Fernando

she/her

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PRACTICE AREAS

Tax • Corporate & Commercial • Mergers & Acquisitions • Start-Ups • Estates & Trusts

BIOGRAPHY

Carolle Fernando is a partner in our corporate commercial practice group and a member of our tax group.

Prior to joining Cox & Palmer, Carolle was a partner with a national accounting firm where her primary focus was tax law. Carolle works with a broad range of business clients advising on income tax planning, corporate reorganizations, acquisitions and succession planning. Carolle is often sought to provide in-depth advice on technical tax matters, technical analysis in support of tax positions or disputes, and written tax opinions.

Carolle advises on and implements trusts for tax, estate and succession planning purposes. The breadth of her trust advisory work has spanned complex business trusts, family trusts, alter ego trusts and joint partner trusts. Carolle specializes in assisting business owners implement cohesive estate and succession plans.

Carolle has expertise in advising multinational clients on cross-border tax and corporate law matters, including the structuring and implementation of inbound investments to Canada, cross-border reorganizations, acquisitions, implementation and reorganization of cross-border debt and/or equity financing, withholding tax and the use of unlimited liability companies in cross-border structures. Carolle also has substantial experience documenting intercompany transactions for transfer pricing purposes.

Her varied practice experience has included extensive teaming with non-legal advisors to provide seamless solutions for clients, including managing legal and multidisciplinary advisor teams to implement complex reorganizations across jurisdictions.

Carolle is a graduate from Dalhousie Schulich School of Law and was called to the bar in Nova Scotia and Ontario. She is a member of STEP Canada, the Canadian Tax Foundation and a member of the Board of Directors for the University of King's College.

INDUSTRY RECOGNITION & AWARDS

- Best Lawyers' in Canada 2025 Halifax Tax Law Lawyer of the Year
- Listed in the publication the Best Lawyers in Canada as a leading practitioner in Corporate Law, Mergers and Acquisitions Law, and Tax Law
- Recognized in the Canadian Legal Lexpert Directory as a leading practitioner in Corporate Commercial Law and Mergers and Acquisitions Law

LANGUAGES

- English

LAW SOCIETY MEMBERSHIPS

- Canadian Bar Association
- Nova Scotia Barristers' Society

BAR ADMISSION

- Nova Scotia (2003)
- Ontario (2019)

LAW SCHOOL

- Dalhousie University

EDUCATION

- Dalhousie University Schulich School of Law (LL.B 2002)
- Dalhousie University (B.Sc. 1999)

PUBLICATIONS

- U.S. Tariffs: What You Need To Know
- Employee Ownership Trusts – A New Business Succession Alternative

PROFESSIONAL ACTIVITIES & AFFILIATIONS

- Canadian Tax Foundation
- International Fiscal Association (IFA)
- Chartered Professional Accountants of Canada In-Depth Tax Course (years 1 to 3)