



Carolle Fernando

she/her

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PRACTICE AREAS

Tax • Corporate & Commercial • Mergers & Acquisitions

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 sale planning. In addition, 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 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. Carolle has particular expertise in overseeing and project 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.

INDUSTRY RECOGNITION & AWARDS

- Recognized in the Canadian Legal Lexpert Directory as a leading practitioner in Corporate Commercial Law and Mergers and Acquisitions Law.
- Listed in the publication the Best Lawyers in Canada as a leading practitioner in Tax 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

- 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)