



## Joelle Kabouchi

Partner

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[Mergers & Acquisitions](#)  
[Investment Management](#)

Joelle focuses on corporate income tax, including mergers and acquisitions, and corporate reorganizations. Joelle performs tax due diligence on acquisition transactions and provides tax structuring advice for Canadian inbound investments. Joelle advises on registered plan eligibility and investment funds.

Joelle summered and articulated with BLG before joining the firm as an associate.

## Experience

- 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, "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 & Recognitions

- Recognized in the 2025 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

## **BLG | Canada's Law Firm**

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

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