

## Paul Festeryga, K.C.

### Partner

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Queen's Marquee

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Language(s) spoken: English

Bar Admission(s): Nova Scotia, 1988

Legal Assistant(s): [Sam Beaton](#)

*Providing legal services through a professional corporation.*

Firms including national and multinational public companies, as well as small and large family-owned enterprises come to Paul for his broad experience in this field. He provides advice on a wide range of tax matters, including:

- Cross-border restructuring
- Financing
- Mergers and acquisitions
- Personal and estate planning
- Tax audit representations

Paul is sought out for his knowledge in tax, corporate tax, estate planning and litigation, tax litigation and owner-managed businesses. Some of Paul's current and past clients do business in the following industries:

- Telecommunications
- Property management
- Tire manufacturing
- Investment holdings
- Food retailing
- Food production

## Practice Areas

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Commercial Transactions/Agreements  
Corporate Formation/Reorganization  
Estates & Trusts  
Litigation & Alternative Dispute Resolution  
Tax  
Tax Dispute Resolution

## Education & Career

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### Education

Dalhousie University, LL.M., 1987  
Queen's University, LL.B., 1985  
Carleton University, B.A., 1982

### Activities

Member, Canadian Bar Association  
Firm practice group leader, Tax, Estates & Trusts, Stewart McKelvey  
Member, Society of Trust and Estate Planners  
Member, Editorial Board, Canadian Tax Journal  
Member, Income Trusts, The Uniform Law Conference of Canada Committee  
Past member, Carleton University President's Advisory Panel  
Member and past governor, Canadian Tax Foundation

### Accolades

Best Lawyers 2024 Tax Law "Lawyer of the Year" in Halifax  
Best Lawyers 2021 Tax Law "Lawyer of the Year" in Halifax  
King's Counsel, 2016  
Best Lawyers 2016 Tax Law "Lawyer of the Year" in Halifax  
Recipient, Lexpert Zenith Award, 2014  
Best Lawyers 2014 Trusts and Estates "Lawyer of the Year" in Halifax  
Best Lawyers 2012 Tax Law "Lawyer of the Year" in Halifax  
Best Lawyers: Tax Law, 2006, 2008-2024  
Best Lawyers: Trusts and Estates, 2006, 2008-2024  
Lexpert rating: Estate & Personal Tax Planning, 2008 - 2024  
Martindale-Hubbell rating: BV Distinguished®

## **Publications**

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“Corporate Attribution: The “Anti-Freeze” Rule”, (2010) vol. 58, no.3 Canadian Tax Journal 675-96, 2010

“New Dividend Tax Regime”, Senior Estates and Trusts Practitioners Forum, 2007

“Amalgamations and Wind-Ups – Tax Planning Considerations Relating to Corporate and Partnership Amalgamations and Wind-Ups”, 58th Annual Tax Conference of the Canadian Tax Foundation, 2006

“Discussion- Debt Forgiveness”, 56th Annual Tax Conference for the Canadian Tax Foundation, 2004

“Nova Scotia Unlimited Companies”, Lexpert/ American Lawyer Media: 64-67, 2004

“Current Cases,” Canadian Tax Journal vol. 49, no. 2 : 368-381, 2001

“Nova Scotia Unlimited Liability Companies: What Are They and How Do They Work?”, Report of Proceedings of the Fiftieth Tax Conference, 1998 Conference Report vol. 17: 1-28, 1999