

Paul Festeryga, QC

Partner



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Language(s) spoken: English

Bar Admission(s): Nova Scotia, 1988

Legal Assistant(s): [Deloris MacNeill](#)

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

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

Education & Career

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 2021 Tax Law "Lawyer of the Year" in Halifax
Queen'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, 2008-2021
Best Lawyers: Trusts and Estates, 2006, 2008-2021
Lexpert rating: Estate & Personal Tax Planning, 2008 - 2020
Martindale-Hubbell rating: BV Distinguished®

Publications

"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