



Altea energy Luxembourg

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We are there to support this transformation and help them carry out their major projects, by selecting for them the qualified experts they need anywhere in the world. Altea Energy is a Consulting company in the oil and gas, renewables and nuclear industries. We select and mobilize high skilled consultants in the energy sector.

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Altea Energy supports the careers of thousands of consultants and is looking for diversified profiles with high added value in the fields of oil & gas, renewable energies (solar, wind, hydropower, biomass) and nuclear. Join our community and together, let's transform the energies of tomorrow!

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How did Altea energy support Rainpower?

Between 2015 - 2019 Altea Energy supported Rainpower's work on the rehab of two hydroelectric power stations in Manica province, Mozambique. Altea Energy provided us with expert consultants and took care of contracting, work permits/visas, payroll and local employment taxes, providing a

It can be presumed that Luxembourg held this view while negotiating the Treaty. It is therefore difficult to reconcile the unilateral application of the GAAR to the Treaty against the expressed contrary intention of Luxembourg. Given this tension, the Luxembourg government's lack of intervention in the proceedings in Alta Energy may be surprising

In Her Majesty the Queen v. Alta Energy Luxembourg S.A.R.L., the Federal Court of Appeal confirmed that so-called "treaty shopping" is not abusive of Canada's tax treaties. As a result, Canada's general-anti avoidance rule ("GAAR") could not be used to deny the benefit of an exemption (contained in the Canada-Luxembourg tax treaty - "Can-Lux Treaty") from ...



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La Cour canadienne de l'impôt a décidé dans la décision Alta Energy Luxembourg S.A.R.L. v. Her Majesty the Queen qu'une société résidente du Luxembourg peut se prévaloir des avantages de la Convention en matière d'impôts entre le Canada et le Luxembourg sans être assujettie, pour ce seul motif, à la règle générale anti-évitement (RGAE) aux ...

Energy Luxembourg S.A.R.L. ("Alta Luxembourg") (i.e., the respondent) was formed under the laws of Luxembourg and the shares of Alta Canada were transferred to it.⁸ The shares of Alta Luxembourg were held by Alta Energy Canada Partnership (the "Partnership"), a new partnership formed by the Alta and Blackstone entities under the laws

The Tax Court of Canada has decided in *Alta Energy Luxembourg S.A.R.L. v. Her Majesty the Queen* that a Luxembourg resident corporation may avail itself of the benefits of the Canada-Luxembourg Income Tax Convention without being subject, for that reason alone, to the general anti-avoidance rule ("GAAR") under Canada's Income Tax Act ("ITA").

The Supreme Court of Canada (SCC) recently rendered its eagerly awaited decision in *Canada v. Alta Energy Luxembourg S.A.R.L.*, 2021 SCC 49 (Alta Energy). Six of the nine justices held that the Canadian statutory general anti-avoidance rule (GAAR) did not apply to deny treaty benefits under the Canada-Luxembourg Tax Treaty (Treaty) in an apparent treaty ...

Alta Energy Luxembourg S.A.R.L.: 2022-01-13: Bill of costs, (Letter Form), *Under Review, Completed on: 2022-04-27, (Printed version filed on 2022-01-14) Alta Energy Luxembourg S.A.R.L.: 2021-11-26: Formal judgment sent to the registrar of the court of appeal and all parties: 2021-11-26: Judgment on appeal and notice of deposit of judgment sent ...

Decision; Date: November 26, 2021; Neutral Citation: 2021 SCC 49; Breakdown of the decision: . Majority: Justice Côté dismissed the appeal, holding that Alta Luxembourg can claim a tax exemption in Canada under the treaty and that the anti-avoidance provisions of the Income Tax Act cannot be used to deny the exemption (Justices Abella, Moldaver, Karakatsanis, Brown ...

DOI: 10.59403/19tqq57 Corpus ID: 266770813; Treaty Shopping in Canada after Alta Energy Luxembourg (2021): A Closed Door without a Lock @article{Kandev2022TreatySI, title={Treaty Shopping in Canada after Alta Energy Luxembourg (2021): A Closed Door without a Lock}, author={Michael N. Kandev and John J. Lennard}, ...

On August 6, 2020, the Supreme Court of Canada ("SCC") granted leave to hear the case between the Crown and Alta Energy Luxembourg ("Alta Luxembourg"). The Federal Court of Appeal ("FCA") had released its decision in *The Queen v. Alta Energy Luxembourg S.A.R.L.*, 2020 FCA 43 ("Alta Energy FCA") earlier this year on February 12, 2020.



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Summary 39113. Her Majesty the Queen v. Alta Energy Luxembourg S.A.R.L (Federal) (Civil) (By Leave) Keywords. Legislation - Interpretation - Taxation - International Tax Treaties - Did the Federal Court of Appeal err in law in equating the object, spirit and purpose of the relevant treaty provisions with their textual meaning - Did the Federal Court of Appeal err in law and in fact in ...

On November 26, 2021, the Supreme Court of Canada (the SCC) released its highly anticipated decision in *Canada v Alta Energy Luxembourg SARL*, 2021 SCC 49 [Alta Energy Lux], that addressed treaty-based holding structures and the application of the general anti-avoidance rule (GAAR) a 6-3 majority, the SCC held that the GAAR did not apply to the ...

By Dr. J. Harold McClure, New York City. The Supreme Court of Canada on November 26 upheld a taxpayer-favorable February 12, 2020, ruling by the Federal Court in *The Queen v. Alta Energy Luxembourg S.A.R.L.*, 2020 FCA 43. While the legal issue revolves around charges of treaty shopping brought by the Canadian Revenue Agency (CRA), the appropriate ...

In *Canada v. Alta Energy Luxembourg S.A.R.L.*, the Supreme Court of Canada (SCC) upheld the lower courts' decision that Alta Energy's restructuring to avail itself of treaty benefits in the Canada-Luxembourg Tax Treaty (the Treaty) was not abusive tax avoidance and, therefore, the General Anti-Avoidance Rule (GAAR) did not apply.. The relevant facts are as ...

The Canadian government may have been deprived of the capital gains taxes arising from Alta Energy's sale of assets from its Luxembourg-based company, but it was perfectly legal, according to the Supreme Court of Canada. In November, the SCC rejected Ottawa's claim that the taxpayer, a Luxembourg resident, should be denied the benefit of ...

In 2013, Alta Luxembourg sold its shares in Alta Canada and made more than \$380 million in profit. Alta Luxembourg paid taxes on the profit to Luxembourg tax authorities. In its Canadian tax return, Alta Luxembourg claimed a tax exemption on the basis that the profit was not "taxable income earned in Canada". It supported its

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In *Canada v Alta Energy Luxembourg S.A.R.L.*, 2021 SCC 49 [Alta Energy], the Supreme Court of Canada ("SCC") unanimously held that taxpayers are entitled to arrange their affairs under international tax treaties to minimize their liability. These arrangements - also referred to as "treaty-shopping" - will not necessarily be considered abusive unless the ...

Altea Energy accompagne la carrière de milliers de consultants et recherche des profils variés à haute valeur ajoutée dans les domaines du pétrole & gaz, du nucléaire et des



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Énergies renouvelables (solaire, éolien, hydroélectrique, ...)

Alta Energy Luxembourg S.A.R.L. v. The Queen, 1 Case Study On August 29, 2019, Canada ratified the Multilateral Convention To Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the "Convention").

Energy regarding the application of Canada's general anti-avoidance rule (GAAR) to tax treaties The Supreme Court rejected the government's argument that the taxpayer, a Luxembourg resident, should be denied the benefit of the Canada-Luxembourg tax treaty because it engaged in treaty shopping and its economic ties to Luxembourg were ...

Canada v. Alta Energy Luxembourg S.A.R.L., 2021 SCC 49: In a decision with important implications for multinational corporations doing business in Canada, the Supreme Court of Canada ("SCC") recently held that the general anti-avoidance rule ("GAAR") does not preclude companies from taking advantage of tax treaties that Canada has entered into with ...

En 2013, Alta Luxembourg a vendu ses actions à Alta Canada et a réalisé des profits de plus de 380 millions de dollars. Alta Luxembourg a payé des impôts sur ces profits aux autorités fiscales luxembourgeoises. Dans sa déclaration de revenus au Canada, Alta Luxembourg a demandé l'exonération d'impôt au Canada au motif

On November 26, 2021, the Supreme Court of Canada (the Court) released its decision in Canada v. Alta Energy Luxembourg S.A.R.L., 2021 SCC 49. What you need to know. The Court dismissed the Minister's appeal, which sought to tax approximately \$380 million in capital gains realized by Alta Energy Luxembourg S.A.R.L. (Alta Luxembourg) on a sale of shares of its ...

Alta Energy Luxembourg S.A.R.L., 2020 FCA 43, 2021 SCC 49 (39113) "In 2011, two American firms founded an American company for the purpose of acquiring and developing unconventional oil and natural gas properties. Alta Energy Partners Canada Ltd. ("Alta Canada"), a wholly owned Canadian subsidiary of that company, was incorporated in ...

On November 26, 2021, the Supreme Court of Canada (the Court) released its decision in Canada v. Alta Energy Luxembourg S.A.R.L., 2021 SCC 49. What you need to know. The Court dismissed the Minister's appeal, which sought to tax approximately \$380 million in capital gains realized by Alta Energy Luxembourg S.A.R.L. (Alta Luxembourg) on a sale of ...

Alta Energy Luxembourg S.A.R.L. ("Alta Luxembourg") is a Luxembourg corporation created so that shareholders of Alta Energy Partners, LLC ("Alta US"), who are residents neither of Canada nor of Luxembourg, could benefit from an exemption from Canadian income tax under the Convention between the Government of Canada and the Government of ...



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On February 12, 2020, the Federal Court of Appeal ("FCA") released its decision in *The Queen v. Alta Energy Luxembourg S.A.R.L.*, 2020 FCA 43 ("Alta Energy"), which confirms "treaty shopping" arrangements are not inherently abusive for Canadian tax purposes and is a victory for non-residents relying on the "business property exception" in many Canadian tax ...

Décisions et Ressources > Jugements de la Cour suprême > Canada c. Alta Energy Luxembourg S.A.R.L. Liste de diffusion. Fils RSS. Fils JSON. Conditions & vie privée. Site modifié le : 2024-11-21 Pied de page. Pied de page du site. Avis; Divulcation proactive en application de la Loi sur l'accès à l'information;

On February 12, 2020, in *Canada v Alta Energy Luxembourg S.A.R.L.* (2020 FCA 43), the Federal Court of Appeal ("FCA") unanimously held that the general anti-avoidance rule ("GAAR") did not deny a capital gains exemption claimed by a Luxembourg holding company under the Convention between the Government of Canada and the Government of the Grand Duchy of Luxembourg ...

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