



Steve Marshall

SENIOR ASSOCIATE

CONTACT

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Overview

Steve's practice focuses on domestic and international tax aspects of mergers, acquisitions, private equity transactions and complicated reorganizations, including complex cross-border transactions and restructurings.

Featured Work

Alamos Gold in its US\$325 million acquisition of all of the issued and outstanding shares of Argonaut Gold Inc.

Enbridge in its C\$3.1 billion sale of its 50.0% interest in Alliance Pipeline and its 42.7% interest in Aux Sable to Pembina Pipeline Corporation

AltaGas in its C\$600 million public offering of senior unsecured medium term notes, including C\$350 million of 5.141% notes and C\$250 million of 5.597% notes

Oxus Acquisition, as Canadian counsel, in its C\$150 million de-SPAC transaction and business combination with Borealis Foods Inc., a food technology company developing a range of plant-based, ready-to-eat meals

TotalEnergies in the C\$1.468 billion sale of its Canadian operations, including its 31.23% interest in the Fort Hills oil sands project in northern Alberta, to Suncor Energy Inc.

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Recognition and Awards

Insights

[Navigating uncertainty surrounding the Clean Economy ITCs](#)

[Cross-country carbon capture and sequestration check-in](#)

[The renewable west: investment tax credits](#)

[Guide to mining regulatory and legal regimes in Canada](#)

[Investing in Canada's clean future: the Clean Technology Investment Tax Credit](#)

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News

[179 Torys lawyers recognized in the 2025 Best Lawyers guide](#)

[161 Torys lawyers named in the 2024 Best Lawyers guide](#)

[Best Lawyers recognizes 121 of Torys' leading lawyers](#)

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Professional Involvement

Steve completed the CPTS Oil and Gas Taxation Course and attended the CBA Tax Law for Lawyers Conference. He was also the Valedictorian of his CPA Canada In-depth Tax Course. Steve is currently on the steering committee of the Canadian Tax Foundation Young Practitioners and is a member of the executive of the CBA Taxation Law (South) Section.

Education and Bar Admissions

Education

In-depth Tax Course, 2018

JD, 2014

BComm, 2009

Chartered Professional Accountants (CPA)

University of Calgary

Haskayne School of Business

Bar Admissions

Alberta, 2015