Publications: Catherine Brown

Books


Chapters in Books

• “Tax Discrimination and the Trade in Services between Canada and the United States: Deciphering the Landscape” (with C Manolakas) in James L Horvath and David W Chodikoff, eds, Taxation & Valuation of Technology (Toronto: Irwin Law, 2008).
• “Corporate Re-Organizations” (with Doug Ewens) in Taxation of Corporations and Their Shareholders (Toronto: Carswell, 1986).
• “Corporate Distributions” (with Keith McNair) in Taxation of Corporations and Their Shareholders (Toronto: Carswell, 1986).
• “Taxation of the Family” (co-author by Faye Woodman) in Canadian Taxation (Don Mills: de Boo, 1981).

Refereed Journal Articles

• “Taxation and the Cross Border Trade in Services: Rethinking Non-Discrimination Obligations” (Spring 2018) 21 Florida Tax Review No. 2 at 605.
• “Taxation and the Cross Border Trade in Services: Rethinking Non-Discrimination Obligations” (Spring 2018) 21 Florida Tax Review No. 2 at 605.
• “Rectification of Tax Mistakes Versus Retroactive Tax Laws: Reconciling Competing Visions of the
Rule of Law” (2013) 61:3 Canadian Tax Journal 563-598 (Winner of Distinguished Writing Award)
(with Arthur J Cockfield).
• “Re-Doing Trusts and Gifts for Tax Purposes - The Equitable R's: Rectification, Rescission and
• “Permanent Establishments and the Mining Industry: A Roadmap to the Taxation of Resource
Based Activities under Double Taxation Agreement” (January 2012) issue 1 Asia Pacific Tax
Bulletin.
• “Death as a Taxable Event - The Problem of Multi-Jurisdictional Estates for Canadians and Their
Heirs And A Road Map for Assessing Potential Liability” (2011) 31 Estates, Trust & Pensions
Journal 27-100.
82.
• “Tax Discrimination and Trade in Services: The Search for a Balance in Canada-U.S. Relations”
(Professors Catherine Brown & Christine Manolakas) (Fall 2008) 3 Georgetown Journal of
International Law.
• “Allocating Distributions from Mutual Fund Investments to the Income and Capital Beneficiaries
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• “Trusts, Losses and Affiliated Persons: The New Legislation: What the Prudent Trust or Estate
• “Alter Ego, Joint Conjugal, and Self-Benefit Trusts Revisited: Some Troubling Tax Issues and a
Search for Better Alternatives” (2005) 53:1 Canadian Tax Journal 346, reprinted with permission
of the Canadian Tax Foundation.
• “Tax Discrimination in the NAFTA Bloc: The Impact of Tax and Trade Agreements on the Cross
Pensions Journal.
• “Trade in Technology Within the Free Trade Zone: The Impact of The WTO Agreement, NAFTA,
Law & Business 71 (with Professor Christine Manolakas).
of the Fifty-Second Tax Conference (Toronto, Canadian Tax Foundation, September 2000) (with
Cindy Rajan).
Dalhousie Law Journal 5 (with Professor Christine Manolakas).
• “Corporate Reorganizations and Treaty Relief from Double Taxation within the NAFTA Block”
• “Organizations, Reorganizations, Amalgamations, Divisions and Dissolutions: Cross-Border
Assets, Double Taxation and Potential Relief Under the U.S.-Canada Tax Treaty” (1997) 26:2
Georgia Journal of International and Comparative Law 311 (with Professor Christine Manolakas).
30:001 Case Western Reserve Journal of International Law (with Professor Christine Manolakas).

Other Publications

• The Rights of Unmarried Cohabitants in Canada” (February 2018) 24:1 Trust & Trustees, (Oxford Press) 86-96 (with Kyle T Gardiner).
• “Draft Legislation on Spouse and Other Trusts” (March 2016) 24:2 Canadian Tax Highlights (with C Ma).