

Publications: Catherine Brown

Books

- *Non-Discrimination and Trade in Services: The Role of Tax Treaties* (Singapore: Springer, 2017).
- *Taxation and Estate Planning*, Student Edition (Toronto: Carswell, 2016).
- *Taxation and Estate Planning*, 16th ed (Toronto: Carswell, 2018); 15th ed (Toronto: Carswell, 2015); Special Release, 14th ed (2014)
- *Student Edition of the Income Tax Act 2017*, 7th ed (Toronto: Carswell: 2017, 2016 and 2015) (with Arthur Cockfield and Martha O'Brien).
- *Tax Aspects of the Transfer of Technology: Asia and the Pacific Rim* (Toronto: Canadian Tax Foundation, 1990) 455 pp.
- *Women, The Law and the Economy* (Butterworths: Toronto, 1985) 400 pp. (with Diane Pask and Kathleen Mahoney)

Chapters in Books

- "Tax Treaty Arbitration-National Report for Canada" in M. Lang, P. Pistone, J. Schuch, C. Staringer, *Tax Treaty Arbitration*, Amsterdam, International Bureau of Fiscal Documentation, (2018). (in press).
- "Taxation of Intermediaries and the Relevance of Income Tax to Other Areas of Law" in T Edgar, A Cockfield and M O'Brien, eds, *Materials on Canadian Income Tax*, 15th ed (Toronto: Carswell, 2015) (with Chris Sprysak).
- "Taxation of Trusts in Canada" in Catherine Brown, TJ Lyons & B Kusters, eds, *Taxation of Trusts*, 7th ed (Amsterdam: International Bureau of Fiscal Documentation [IBFD], 2014) 1:1, 1:125; 6th ed (2013); 5th ed (2012); 4th ed (2011), 3rd ed (2010); 2nd ed (2009).
- "Revisiting the Carter Commission's International Tax Work" (with Cockfield) in Kim Brooks, ed, *The Quest for Tax Reform Continues: The Royal Commission on Taxation Fifty Years Later* (Toronto: Carswell, 2013) ch 7 at 233-259.
- "Tax Rules in Non-Tax Agreements: National Report for Canada" (with C Grigoriu and A McKinnon) in M Lang et al, *Tax Rules in Non-Tax Agreements*, Amsterdam (Amsterdam: IBFD, 2012) ch 6.
- "Canada" (with M O'Brien) in M Lang et al, *The Impact of the OECD and UN Models Conventions on Bilateral Tax Treaties* (Cambridge, UK: Cambridge University Press, 2012).
- "Taxation of Intermediaries and the Relevance of income Tax to Other Areas of Law" (with John Burghardt and Chris Sprysak) in 14th ed, *Materials on Canadian Income Tax* (Toronto: Carswell, 2010).
- "On the Relationship between International Tax Neutrality and Non-Discrimination Clauses under Treaties for Source-Based Taxes" in M Lang et al, eds, *Tax treaties: Building bridges between law and economics* (Amsterdam: IBFD, 2010).
- "Tax Discrimination and Trade in Services: Should the Non-Discrimination Article in the OECD Model Treaty Provide the Missing Link between Tax and Trade Agreements?" in Art Caufield, ed, *Globalization and Its Tax Discontents: Tax Policy and International Investments: Essays in Honour of Alex Easson* (Toronto: University of Toronto Press, 2009).
- "The EU and Third Countries: Direct Taxation, A Canadian Perspective" (with M O'Brien) in Dr Michael Lang and Pasquale Pistone, eds, *The EU and Third Countries: Direct Taxation* (Zuidpooslingel, Netherlands: Kluwer Law Int'l, 2008).

- “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).
- “Tax Discrimination and the Cross Border Provision of Services – Canada/UK Perspectives” (with M O'Brien) in Christopher PM Waters, ed, *British and Canadian Perspectives on International Law*, (Leiden/Boston: Martinus Nijhof Publishers, 2006).
- “Taxation of Intermediaries and the Relevance of income Tax to Other Areas of Law” in 13th ed, *Materials on Canadian Income Tax* (Toronto: Carswell, 2005); (with John Burghardt) 12th ed (2000).
- “Deductions” in 11th ed, *Materials on Canadian Income Tax* (Don Mills: Carswell, 1996) ch 5; Updated in 1993, 1990, 1987, 1985, 1983.
- “Transfers of Technology to the U.S.S.R.: A Critique” in Paul Licker, ed, *The Management of Technology and Innovation* (Calgary: University of Calgary Press, 1990).
- “The Division of Pension Plans on Marriage Breakdown: Taxation Issues” in C Hass & D Pask, *Division of Pensions* (Toronto: Carswell, 1990).
- “Taxation of Financial Transactions” in *Anti-Avoidance and Tax Treaty Policies and Practice in the Asian Pacific Region* (Singapore: Asian Pacific Tax and Investment Research Centre, 1989).
- “Taxation of Trusts & Beneficiaries” in *Ward's Tax Law & Planning* (Toronto: Carswell, 1988) ch 23; “Death of a Taxpayer” (1987) ch 22.
- “Legal Issues in New Venture Development” (with C Colborne and Ed McMullan) in *Frontiers of Entrepreneurship Research*, Proceedings of the Seventh Annual Babson College Entrepreneurship Conference, 1987 (Wellesley, MA: Centre for Entrepreneurial Studies, co-sponsored by Pepperdine University, 1987).
- “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).
- “Tax Planned Perks for Executive Women: A New Look at Compensation and Day Care” in *Women, The Law and The Economy* (Toronto: Butterworths, 1985).
- “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.
- “Spousal Trusts: Some Recurring and Perplexing Issues in Planning For and Administering a Spouse or Common-Law Partner Trust” (2014) 34:1 Estates Trusts & Pensions Journal.
- “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).
- “Taxation and the Cross Border Trade in Services: Rethinking Non-Discrimination Obligations” (Spring 2018) 21 Florida Tax Review No. 2 at 605.
- “Spousal Trusts: Some Recurring and Perplexing Issues in Planning for and Administering a Spouse or Common-Law Partner Trust” (2014) 34:1 Estates Trusts & Pensions Journal.

- “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 Resulting Trusts” (2013) 32 Estates Trusts & Pensions Journal 123.
- “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.
- “Strangers in a Strange Land: The Taxation of Services in a Global Economy” (2010) 39 AT Rev 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 of a Personal Trust: The Perplexing World of Who Gets What and Who Gets Taxed” (2008) 27 Estates Trusts & Pensions Journal 158.
- “Vested Indefeasibly: It's Meaning for Tax Purposes” (2006) 54:4 Canadian Tax Journal 968.
- “Trusts, Losses and Affiliated Persons: The New Legislation: What the Prudent Trust or Estate Practitioner Should Know” (2005) 24:2 Estates Trusts & Pensions Journal 98.
- “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 Border Provision of Services” (2005) The Dalhousie Law Journal 99.
- “Tax, Trusts and Beneficial Ownership: Perils for the Unwary Practitioner” (2003) 23:1 Estates Trusts & Pensions Journal 9.
- “Beneficial Ownership and the Income Tax Act” (2003) 51:1 Canadian Tax Journal 401-453.
- “The Taxation of Trusts: Reconciling Fundamental Principles” (2001) 21:1 Estates Trusts & Pensions Journal.
- “Trade in Technology Within the Free Trade Zone: The Impact of The WTO Agreement, NAFTA, and Tax Treaties on the NAFTA Signatories” (2000) 21:71 Northwestern Journal of International Law & Business 71 (with Professor Christine Manolakas).
- “Taxation and Planning in the New Millennium” in Personal Trusts 2000, Report of Proceedings of the Fifty-Second Tax Conference (Toronto, Canadian Tax Foundation, September 2000) (with Cindy Rajan).
- “Corporate Non Recognition Provisions: The Canadian and U.S. Tax Regimes” (1999) 22:1 Dalhousie Law Journal 5 (with Professor Christine Manolakas).
- “Corporate Reorganizations and Treaty Relief from Double Taxation within the NAFTA Block” (1998) 59 Louisiana Law Review 253 (with Professor Christine Manolakas).
- “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).
- “The United States and Canada: A Comparison of Corporate Non-Recognition Provisions” (1998) 30:001 Case Western Reserve Journal of International Law (with Professor Christine Manolakas).

- “Resulting and Constructive Trusts: Challenging Tax Boundaries” (1997) 45:4 Canadian Tax Journal 659 (with Cindy L Rajan).
- “The U.S.-Canada Tax Treaty: Its Impact on the Cross Border Transfer of Technology” (1996) 9:1 The Transnational Lawyer 79.
- “The 1995 Canada-US Protocol: The Scope of the New Royalty Provisions” (1995) 43:3 Canadian Tax Journal 592.
- “The Transfer of Property on Death: Ownership, Control, and Vesting” (1994) 42:6 Canadian Tax Journal 1449.
- “The Canadian Income Tax Treatment of Cross Border Payments for Computer Software” (1994) 42:3 Canadian Tax Journal 593.
- “Legal Issues in New Venture Development: A Survey of Entrepreneurial Behaviour” (1988) 3:4 Journal of Business Venturing 273 (with Carmen H Colbourne and Wallace Edward McMullan).
- “Spousal Trusts” in Report of the Proceedings of the Thirty-Eighth Tax Conference (Toronto: Canadian Tax Foundation, 1986) 37:1–37:29.
- “Taxation of Jointly Held Property” (1984) 32:5 Canadian Tax Journal.

Other Publications

- “Estate Freezing and TOSI” in Personal Tax and Estate Planning, Federated Press (Volume VII, No.1, 2018) (with Vanessa Hull).
- “The Rights of Unmarried Cohabitants in Canada” (February 2018) 24:1 Trust & Trustees, (Oxford Press) 86-96 (with Kyle T Gardiner).
- “Budget 2017: The Elimination of the Section 34 Election for Work in Progress and its Impact on Death” (May 2017) Personal Tax & Estate Planning Journal (with T Blanchette).
- “Draft Legislation on Spouse and Other Trusts” (March 2016) 24:2 Canadian Tax Highlights (with C Ma).
- “The Status Quo Restored and a New Election for Testamentary Spouse Trusts” (2016) V:1 Personal Tax & Estate Planning Journal 258.
- “Bracing for 2016 - A New Taxation Regime for Estates and Testamentary and Inter Vivos Trusts” (2015) 3:5 Personal Tax & Estate Planning Journal.