



## Cathie Brayley

Partner

Tax  
Estates & Trusts  
General Business Law  
Private Company Mergers & Acquisitions

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### Profile

Tax is a vital economic and social driver. It funds key public services, such as education, infrastructure and healthcare. It can also be complicated and have significant impacts on commercial and individual finances.

Over her 32-year career, Cathie has guided clients through all types of tax complexities-from Canada Revenue Agency audits, to buying and selling a business, to structuring corporate investments, to personal tax planning. She has built this strong legal practice along with robust relationships with influencers in the tax, business and philanthropic communities.

Cathie's experience and network allows her to connect clients with the people, opportunities and solutions they need to succeed.

#### Services

- > Tax, business and legal solutions
- > CRA audits
- > Mergers & acquisitions
- > CRA appeals
- > Corporate domestic tax planning

- > Trusts
- > Compliance issues
- > Personal tax and estate planning
- > Tax planning issues related to investments by Canadians in foreign jurisdictions and by non-residents of Canada in Canada

Cathie has significant experience resolving complex disputes at the audit and appeal levels within the Canada Revenue Agency (CRA). This has helped her become a sought-after practitioner, because she applies that knowledge to tackling the next challenge.

And when Cathie encounters a challenge, her natural inclination is to power through it with strategy, creativity and practicality. As a result, she has become a trusted advisor to clients, seeing them through not just tax intricacies, but all aspects of commercial transactions.

"How can I help?" This is the question that guides Cathie's work-not just in her legal practice, but in the many ways that she contributes to the profession and the wider community. Some of Cathie's contributions include:

- > Serving on the Joint Committee of the Canadian Bar Association and CPA Canada, 2017 to present
- > Serving on the CPA Canada Income Tax Education Committee, 2016 to present
- > Sitting on the Board of Governors with the Canadian Tax Foundation (2012-2015), chairing their Conference Committee (2013-2016), being a member of their Prizes and Awards Committee (2013-2016) and serving on several of their conference planning committees
- > Educating as an adjunct professor at the Allard School of Law, University of British Columbia
- > Being among the founding group that developed the CBA's Tax Law for Lawyers program, which is now in its 23rd year
- > Upon her move to Vancouver, initiating a Women in Tax event for the Canadian Tax Foundation, bringing women together to celebrate and strengthen their success in the tax industry
- > Chairing the Ontario Bar Association Tax Section Executive Committee
- > Regularly speaking at seminars that educate practitioners on the evolving areas of tax law
- > Serving on the board and in executive positions for many charitable endeavours, including with the Collegium of the University of St. Michael's College at the University of Toronto, the Canadian Breast Cancer Foundation, the Canadian Mothercraft Society and the Ross Memorial Hospital, among many others

Just as tax provides economic and social development, Cathie's profession provides a platform to help others succeed. She feels incredibly fortunate to have a successful career, and this compels her to pay it forward.

Cathie is well-integrated with the business and wider community, allowing her to put the strength of her network and experience to work for clients. Her priority is service, responding quickly and with practicality to client needs and guiding them through the complex tax and commercial issues that affect families, businesses, communities and livelihoods.

# Credentials

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## Awards & Distinctions

- > International Tax Review, 2016 and 2017: Recognized in the Women in Tax leaders guide (Canada)
- > Canadian Legal Lexpert Directory, 2017: Rated Repeatedly Recommended in the area of Estate & Personal Tax Planning
- > LexisNexis - Martindale-Hubbell: BV Peer Review Rated
- > Arbor Award, University of Toronto, in recognition of voluntary service contributions

## Industry Involvement

- > Joint Committee on Taxation, Canadian Bar Association and CPA Canada
- > Governor, Canadian Tax Foundation, 2012-2015
- > Chair, Canadian Tax Foundation, Conferences Committee, 2013 to 2016
- > Member, Canadian Tax Foundation Prizes and Awards Committee, 2013 to 2016
- > Member, Income Tax Education Committee of CPA Canada, 2016 to present
- > Member, CBABC Women Lawyers Forum subcommittee, 2017
- > Adjunct professor, Allard School of Law (UBC), 2016 to present
- > Member, Toronto Centre Canada Revenue Agency & Professionals Consultation Group, 2004 - 2007
- > Chair, Taxation Section Executive, Ontario Bar Association 1995-1996
- > Co-chair Ontario Tax Conference, Canadian Tax Foundation 1997, 1998
- > Business Law Assistant Head of Section: Tax, the Law Society of Upper Canada Bar Admission Course, 1992 to 1995
- > Tutor, CICA In-depth Tax Course, Part I, 1988, 1989
- > Faculty member, Canadian Bar Association's Tax Law for Lawyers

## Community Commitments

- > Member, Collegium of the University of St. Michael's College at the University of Toronto, 2006-2014
- > Vice-Chair and member, Executive Nominating and Finance and Audit Committees, Collegium of the University of St. Michael's College at the University of Toronto, 2006-2014
- > Director, Canadian Breast Cancer Foundation-Ontario Chapter, 2004-2007
- > Treasurer, Canadian Breast Cancer Foundation-Ontario Chapter, 2006
- > Director of the Canadian Mothercraft Society, 1992-1996
- > Governor, Ross Memorial Hospital in Lindsay, 1996-2000

## Education & Call to Bar

- > Calls to Bar: Ontario, 1985; Newfoundland and Labrador, 2005; and British Columbia, 2014
- > St. Michael's College, University of Toronto, 1979
- > University of Windsor Law School, 1983 (Dean's medal recipient)

## External Publications & Presentations

- > "Business Owners & Tax: Tax Reform Impact", presented jointly with Thrivewise, October 11, 2017
- > "Private Company Tax Proposal: The Changing Landscape", Canadian Bar Association, Business Law Section Meeting, October 4, 2017
- > "Ballparks Rarely Work:&nbsp;A Primer on Valuations", Canadian Tax Foundation, BC Tax Conference, 2017
- > Frequent speaker on taxation issues at conferences for diverse audiences
- > "Purchase and Sale of a Business/Asset Sales", Canadian Bar Association Tax Law for Lawyers Conference, June 4-9, 2017
- > "Transactions: Tax (Always) Matters", Canadian Bar Association, May 10, 2017
- > Co-presenter, "Representing a Business: From Start-ups to Mature Corporations", Canadian Bar Association Skilled Lawyers Series, 2017 January 31, 2017
- > Co-presenter, "Death and Taxes: Uncertainty in 2016 and Beyond", Canadian Tax Foundation 67th Annual Tax Conference, November 2015
- > "Professional Responsibility and Ethics in a Tax Practice", Workshop, Annual Conference of the Canadian Tax Foundation, November 2014
- > "Latest Tax Issues in the Sale or Purchase of a Business", Law Society of Upper Canada, September 2014