
Appendix 2: List of Authors

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Mateus Calicchio Barbosa holds a Bachelor of Laws from the University of São Paulo and is a lawyer in São Paulo.

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Catherine Brown is a professor at the Faculty of Law, University of Calgary, where she has been teaching in the area of taxation and business planning since 1981. Her current area of research interest is the intersection of tax and trade agreements in taxation matters. A past Governor of the Canadian Tax Foundation, Prof. Brown is a Fulbright Fellow and was named to the indicative list by Canada for the World Trade Organization. She was the recipient of the Law Society of Alberta/Canadian Bar Association Alberta Award for Distinguished Service in Legal Scholarship in 2011. She is a senior fellow in the Taxation Law Policy Research Institute, Monash University.

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Brian Cleave is an honorary Queen's Counsel and a non-practising Barrister and door tenant at Gray's Inn Tax Chambers in London. He was formerly Solicitor of the United Kingdom Inland Revenue and since 1999 has been a tax consultant to a number of foreign governments, including the Russian Federation, Ukraine and Tanzania. He is a contributor of articles and case notes to various tax journals, including the *British Tax Review*, *European Taxation* and *Bulletin for International Taxation*, as well as to the IBFD Tax Treaty Case Law database.

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Corinne Grigoriu received a JD in 2011 and a BSc in Psychology (with distinction) in 2008, both from the University of Calgary. She is currently an articling student at Blake, Cassels & Graydon LLP in Calgary, where she is pursuing her interests in tax and corporate law. Prior to joining Blakes, Corinne worked as a research assistant for Prof. Catherine Brown where her focus was primarily on international taxation and taxation on death.

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