



## Kaitlin Gray

Associate, Tax

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**Calgary**

(403) 355-7451

kgray@osler.com  
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Bar Admission: Alberta, 2016

### Areas of Expertise

- Agribusiness
- Energy
- Mining and Natural Resources
- Tax
- Tax Advisory Services
- Tax Disputes
- Tax Litigation
- Transfer Pricing

Kaitlin’s advisory practice focuses on transfer pricing, international tax and dispute resolution.

In her transfer pricing practice, Kaitlin has experience developing transfer pricing policies, managing complex audits, and handling tax litigation and competent authority applications for companies with cross border business operations. Kaitlin also has expertise in other areas of international tax, such as the implementation of the global minimum tax in Canada and the hybrid mismatch rules.

Kaitlin has broad-based experience in the resolution of tax disputes relating to transfer pricing and international tax as well as other tax issues such as tax avoidance, the deductibility of expenses and resource taxation matters. Kaitlin has appeared before the Tax Court of Canada and the Federal Court of Appeal in disputes with the Canadian tax authorities.

Kaitlin was previously seconded to the Department of Finance Canada where she worked on legislation relating to international outbound matters.

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### Awards and Recognition

- **Best Lawyers:** Recognized as “One to Watch” in Tax Law
  - Completion of the CPA In-Depth Tax Course and CPA In-Depth Transfer Pricing Course
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Community Involvement

- Tax Court Assistance Project
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Credentials

Education

- University of Calgary, J.D.
  - University of British Columbia, Bachelor of Kinesiology
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Languages

- English
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Professional Affiliations

- International Fiscal Association
- Canadian Tax Foundation
- Canadian Petroleum Tax Society
- Law Society of Alberta