

FACULTY OF LAW, UNIVERSITY OF VICTORIA  
2010-11 COURSE REGISTRATION – PRELIMINARY COURSE INFORMATION<sup>1</sup>

COURSE	Law 345 Taxation
UNIT VALUE	2.0 Units (4 hours per week)
INSTRUCTOR	Martha O'Brien
TERM OFFERED	Spring 2011
CLASS TIMES	See Schedule
PREREQUISITES/CO-REQUISITES	None

## OBJECTIVES

The objectives of this course are that students:

1. Become familiar with the basic features of the Canadian income tax system, including basic concepts of tax policy.
2. Become familiar with the structure of the federal Income Tax Act and most important provisions governing (primarily) personal income tax, and be able to recognize the types of events and transactions which give rise to tax issues. In addition, students will encounter several detailed tax provisions and learn how to approach tax problems.
3. Be able to read provisions of the Income Tax Act with understanding, and become familiar with tax case law in a number of subject areas.
4. Become conversant with a number of tax policy issues and be able to evaluate provisions of law from a policy perspective.

## METHODOLOGY

The teaching method used will be primarily lectures, with analysis of problems and class discussion.

## EVALUATION METHODOLOGY

There are two options for evaluation:

1. A three (3) hours open book final examination worth 100%; or
2. A 3000-5000 word paper worth 25 % and a three hour open book final examination worth 75%.

March 26, 2010

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<sup>1</sup> The information in this document is provided for course registration purposes only and is *subject to change*. More detailed course information about course content and evaluation will be provided upon the commencement of the course. Students seeking additional information about the course prior to its commencement may contact the instructor or, if no instructor is listed, the Manager of Academic Administration and Student Services ([lawmaass@uvic.ca](mailto:lawmaass@uvic.ca)).