

LAW 346B – ADVANCED TAXATION
INTERNATIONAL TAXATION
COURSE DESCRIPTION

Prerequisite: Basic Taxation (Law 345)

Recommended (not required) co- or pre-requisite: Law 315 Business Associations

Unit Value: 1.5

Hours per Week: 3

Term Offered: Spring 2011

Instructor: Martha O'Brien

Texts:

All students will receive an annotated Income Tax Act provided by Thorsteinssons LLP. In addition, students must register with the Canadian Tax Foundation for access to TaxFind, and for the CCH Law School Program database (see Priestly Law Library databases list). These requirements will be explained in the introductory lecture on Tuesday, January 4 2011.

Students will be assigned cases and readings which will be available on course reserve, by links from the course website, in the CCH Law School database or other sources.

EVALUATION

Students will have the choice of

- a. a research paper on a tax law subject of 4000 to 5500 words worth 85% of the final grade, plus a final one day (8 hours) take home exam worth 15% of the final grade;
- b. a final exam of 3 hours worth 100% of the final grade.

The research paper must be not shorter than 4000 words (twelve pages) and should not exceed 5500 words (20 pages), exclusive of footnotes and bibliography (which are nevertheless required). Each student is expected to identify a topic of interest to him or her. A good approach to choosing a topic is to combine taxation and another area of interest. You are not required to write on an international tax subject, but the topic must be primarily focused on taxation.

The paper is due the last day of classes, April 5, 2011 (midnight). A deduction of 2 marks will be made for each day or part day it is submitted after the due date.

Up to six students will be permitted to designate their research papers as their **Major Research Paper** requirement, in which case the **minimum** length is 7500 words, exclusive of footnotes and bibliography, which are required. Students who have already written one Major Research Paper will not be permitted to designate their paper in this

course as a second qualifying paper unless there are fewer than six other students who wish to do so. The 15% take home final will still be required.

Detailed instructions regarding the research paper requirements will be given on the first day of class.

Letter grades will be assigned as set out below:

<u>Percent</u>	<u>Letter Grade</u>	<u>Grade Point Value</u>
90-100	A+	9
85-89	A	8
80-84	A-	7
75-79	B+	6
70-74	B	5
65-69	B-	4
60-64	C+	3
55-59	C	2
50-54	D	1
39-49	F	0

TEACHING METHODOLOGY

The course will be taught as a combined lecture and seminar style course, with the instructor assigning reading materials and providing instruction to prepare the students for class discussions and problem solving sessions.

COURSE CONTENT

The course will introduce students to the basic theory, policy, principles and primary legal provisions on international taxation from a Canadian perspective. Students will learn the basics of taxation of inbound and outbound investment in Canada, the interpretation and application of tax treaties, and transfer pricing. There will be a class session to familiarize students with electronic tax law research sources. This component is meant to prepare students for writing a paper, but is of interest to students taking the 100 % final exam as well, as students will be expected to find some course materials by themselves using this information.