

**FACULTY OF LAW, UNIVERSITY OF VICTORIA
2022-2023 COURSE REGISTRATION - PRELIMINARY COURSE INFORMATION SUMMARY (PCIS)¹**

COURSE	Law 345 Taxation
UNIT VALUE	2.0 Units (4 hours of instruction per week)
INSTRUCTOR	Esteban Vallejo Toledo / 'stɛbən və'dʒɛhɔ tɔ'lɛdɔ / Vallejo Toledo, Esteban ²
TERM OFFERED	Spring 2023
CLASS TIMES	Monday and Wednesday 10:30 – 12:00
PREREQUISITES/COREQUISITES	Law 345 Taxation is a required prerequisite for Law 346A Advanced Tax: Corporations and Law 346B Advanced Tax: International Taxation.

COURSE DESCRIPTION

This is an introductory course to Canadian tax law with a focus on personal income taxation. It provides an overview of the fundamentals of tax law to students with diverse academic backgrounds while analyzing the guiding principles of Canadian income tax. Thus, we will engage with relevant topics such as statutory interpretation, taxable income, residence, as well as income from employment, business, property, and capital. However, since law is a social process rather than a discursive practice, we will also discuss some important historical, political, and socio-economic factors that shape Canadian tax law. By the end of this course, students will clearly understand personal income taxation in Canada and confidently use your knowledge to resolve case problems, lead research, and engage with socially relevant tax issues.

INTENDED LEARNING OUTCOMES

Throughout this course, students will:

1. Progressively explain and apply the guiding principles of Canadian personal income taxation within a learning environment that promotes and rewards active learning, peer support, and research activities
2. Effectively describe what taxes are, identify their elements, explain their relevance, and differentiate them from other mandatory levies
3. Comparatively explore non-doctrinal approaches to the study of law and appreciate why they can contribute to the study of tax law and other areas of law
4. Increasingly develop a critical appreciation of relevant historical, political, and socio-economic factors that influence the Canadian income tax system
5. Collaboratively practice different approaches to statutory interpretation in the context of tax law
6. Gradually engage in statutory interpretation and tax-law case analysis to 1) confidently recognize relevant issues in specific situations, 2) proficiently identify applicable laws and determine possible outcomes, 3) clearly appreciate and discuss potential normative or social advantages and challenges
7. Cooperatively enhance three skills to interpret legal texts, conduct interdisciplinary research, and differentiate valid from misleading arguments regarding tax law: 1) critical-thinking, 2) problem solving, and 3) engagement with complex information
8. Continuously improve problem solving, legal research, communication, and socio-cultural competencies by conducting tax-law research and proposing a tax-literacy project

COURSE TEACHING & ASSESSMENT FORMAT (SUBJECT TO CHANGE)

This course is designed from a research-enriched perspective to encourage, assess, and reward collaborative efforts in study, peer support, and research activities. The course format is based on a combination of 1) interactive lectures delivered by the instructor, 2) class discussions and case analyses, and 3) group problem solving activities, study, and research activities. On the first day, we will organize our class in study groups of 4 or 5 students. Each study group will submit assignments, study, and conduct research to propose a tax-literacy project as a team. Thus, students will have several opportunities to lead discussions and participate in group or class activities. In addition, students will take different tests during this course. Each test will help to monitor students' progress. To encourage, assess, and reward collaborative efforts in study, peer support, and research, there will be five grading components: 1) participation, 2) study outlines, 3) unit commentaries, 4) research paper, and 5) a tax-literacy project. Summaries and rubrics of each component are detailed in the course syllabus (see footnote 2).

¹ 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 Associate Dean.

² Funding disclosure: The instructor receives SSHRC funding. To contribute to the Tri-Agency principle of transparency, a link to the course syllabus is available [here](#).