

**FACULTY OF LAW, UNIVERSITY OF VICTORIA**  
**2023-24 COURSE REGISTRATION - PRELIMINARY COURSE INFORMATION (PCIS)<sup>1</sup>**

<b>COURSE</b>	LAW 345 Taxation
<b>UNIT VALUE</b>	2.0 Units (4 hours of instruction per week)
<b>INSTRUCTORS</b>	Michael Taylor
<b>TERM OFFERED</b>	Fall 2023
<b>CLASS TIMES</b>	See Schedule
<b>PREREQUISITES/COREQUISITE</b>	LAW 345 is a required prerequisite for LAW 346A Corporate Taxation and LAW 346B International Taxation LAW 345 is a recommended pre- or corequisite for LAW 345A First Nation Taxation

### **COURSE DESCRIPTION**

Income tax is the largest source of government revenue in Canada and is an important instrument for expressing social values and delivering social policies. Income tax considerations arise in almost every area of legal practice. This course examines the structure and scheme of the federal Income Tax Act through a careful reading of statutory provisions and judicial decisions. Topics that will be covered include an introduction to tax policy; reading the Act; statutory interpretation; the various categories of income defined in the Act and the rules for computing income; administrative issues such as how and when to file tax returns; liability for interest, penalties and criminal prosecution; the powers and responsibilities of the Canada Revenue Agency; avenues for disputing or appealing a tax assessment; and the problem of tax avoidance and judicial and statutory responses to it.

### **COURSE OBJECTIVE**

The objectives of this course are:

- to convey a basic understanding of Canadian income tax law
- to engage students in reading and interpreting provisions of the *Income Tax Act*, and
- to develop legal skills such as critical reading and analysis.

Students will be able to analyze a fact pattern and to recognize procedural and substantive tax law issues, including by interpreting potentially applicable statutory provisions. Students will also be able to recognize and think critically about basic tax policy issues.

### **TEACHING METHODOLOGY**

Teaching is primarily by lecture in class. Students are expected to read all assigned materials from the textbook/casebook as well as statutory provisions. There will be additional readings assigned from free sources such as CanLII. There will be a series of not-for-credit review assignments through the term and the instructor plans to hold a review session before the final exam.

### **EXPECTED EVALUATION METHODOLOGY**

Evaluation is by 3-hr final exam (80%) and, during the term, either a take-home assignment or a short paper (1,500-2,000 words) critically examining an aspect of tax law studied to date (20%).

*June 2023*

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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, Law Student Services (law.studentservices@uvic.ca)