

COURSE	LAW 346B International Taxation
UNIT VALUE	1.5 Units (3 hours of instruction per week)
INSTRUCTOR	Geoffrey Loomer (geoffreyloomer@uvic.ca)
TERM OFFERED	Spring 2024
CLASS TIMES	See Schedule
PREREQUISITES/COREQUISITE	LAW 345 Taxation is a required prerequisite for LAW 346B; LAW 315 Business Associations is a recommended pre- or co-requisite for LAW 346B.

COURSE DESCRIPTION AND OBJECTIVES

This course will provide students an opportunity to study tax policy and tax law in the global context, with specific reference to the Canadian experience. Topics covered will include:

- the historical development of international tax rules among sovereign states, sometimes described as an international tax “system”;
- the nature and extent of Canada’s international tax treaty network, including recent multilateral agreements;
- tax jurisdiction and the concept of residence;
- Canadian taxation of inbound investment, including non-residents carrying on business in Canada;
- Canadian taxation of outbound investment, including through foreign corporations and trusts;
- international transfer pricing and other issues in international tax avoidance, particularly with respect to multinational enterprises;
- offshore tax evasion and global information exchange.

All of these topics will involve consideration of Canadian domestic law as well as the impact of tax treaties based on the OECD Model Tax Convention and, where relevant, the UN Model Treaty and the US Model Treaty. We will also consider ongoing initiatives of the OECD / G20 Inclusive Framework regarding “base erosion and profit shifting” (BEPS), notably the “Pillar 1” proposals – designed to reallocate profits of multinational enterprises across market countries – and the “Pillar 2” proposals – aimed at establishing a global minimum tax.

The course is intended to expose students to both the public law dimension and the private law dimension of international taxation. While it is not intended to be a course in the intricacies of international tax planning, the knowledge gained would be useful to students who wish to practice in that area.

TEACHING METHODOLOGY

This is principally a lecture course, although class participation is very much encouraged. There will also be class discussions to give students the opportunity to critically reflect on the issues surveyed and to apply what they have learned to hypothetical international tax problems.

EXPECTED EVALUATION METHODOLOGY

- 20% mid-term assignment (problem-based, take-home)
- 80% research paper (which can be a standard-length paper of 5,000–6,000 words or, with permission, a major paper of 7,500–10,000 words)

There will be no final exam in this course.

June 2023

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, law.studentservices@uvic.ca.