COURSE OBJECTIVES/ BRIEF COURSE DESCRIPTION

This course introduces students who have already studied basic tax in Law 345 and forms of corporate structure in Law 315 to the taxation of Canadian corporations and their shareholders. Topics include corporate tax policy, income calculation, control and associated corporation, shareholder distributions and integration, basic corporate reorganizations, and the role of anti-avoidance provisions in relation to each of these. (Time permitting, the course may briefly consider the taxation of other forms of organization, such as trusts and partnerships.) Students will gain an understanding of the legislative framework and policy underpinnings of the corporate income tax in Canada, as well as having an occasion to consider contemporary analyses and critiques of the role of tax law in shaping the economic ordering of capital in Canada.

EXPECTED EVALUATION METHODOLOGY (SUBJECT TO CHANGE)

Choice of:
• 100% final exam, 3 hours, open book; or
• 75% major paper and 25% take-home exam

METHODOLOGY

The teaching methods will be a combination of lectures, exercises, and group work. Class attendance is important, as part of the class-time will involve collaborative problem-based learning.

ACADEMIC INTEGRITY

Attention is drawn to the University’s Policy on Academic Integrity at: https://web.uvic.ca/calendar2018-09/undergrad/info/regulations/academic-integrity.html

May 31, 2018

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.