COURSE OBJECTIVES / BRIEF COURSE DESCRIPTION

The course is the basic course in Canadian income tax law and policy, and it focuses on fundamental principles and a detailed analysis of income tax provisions and case law. The course covers fundamental principles, the four primary sources of income for tax purposes, capital gains, deductions and credits, and seeks to demonstrate how the technical provisions of the *Income Tax Act* achieve a variety of competing and complex policy objectives.

OBJECTIVES

Students should be able to:

1. **Basic Knowledge:** Demonstrate a basic knowledge of topics covered in the course through work on short problem sets, readings, and discussion.

2. **Application:** Identify issues in income tax law raised in a given fact situation and analyze the issues by setting out the applicable law, applying the law to the facts and discussing any relevant policy concerns.

3. **Principles:** Demonstrate an understanding of the underlying principles of income tax law by:
   - (i) responding to short answer questions;
   - (ii) explaining particular tax principles identified in one or more questions;
   - (iii) using the principles of tax law to analyze tax issues raised in fact patterns;
   - (iv) explaining the principle behind an income tax provision not previously considered in class.

4. **Policy:** Demonstrate an appreciation of broader tax policy issues by writing an exam essay responding to a question or commenting on a statement.

TEACHING METHODOLOGY

Achievement of the “basic knowledge” objective noted above will be based primarily on the readings for the course. Students will be expected to read through **ALL** the assigned materials (including statutory materials) for the course (*covering the entire course syllabus*). The classes will focus primarily on the “application”, “principles” and “policy” objectives noted above. Lectures and sample problems will be the primary approaches to the “application”, “principles”, and “policy” objectives noted above.

EXPECTED EVALUATION METHODOLOGY (*SUBJECT TO CHANGE*)

The student will be evaluated by completing **five of eight** written assignments, which will be posted at different times throughout the term, two of which will be mandatory. Each assignment has a maximum word count of 2000 words, and is worth 20% of the final mark, for a combined total of 100% of the final mark.*

* Please note that the method of evaluation and weight is subject to change.

ACADEMIC INTEGRITY

Attention is drawn to the University’s *Policy on Academic Integrity* at:

https://web.uvic.ca/calendar2019-09/undergrad/info/regulations/academic-integrity.html

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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.