

International Tax

COURSE OUTLINE

Course Number and Title: LAW 2269 – International Tax

Term: Winter 2019

Course Instructor: Kim Brooks [Contact: kim.brooks@dal.ca, Office: W323]

Location: Wednesday, 12:30 – 2:30, room 448

EXPANDED COURSE DESCRIPTION

This course provides a detailed study of Canada's bilateral tax treaties. These treaties serve as a key part of Canada's international tax system. Their study should be of interest to students who are curious about taxation law and policy, to students with an interest in the international allocation of tax revenues between high and low income states, and to students who enjoy international law and politics. To provide a foundation for the study of specific treaty articles, we will review the underlying principles of international taxation and discuss approaches to tax treaty interpretation. The core of the course will involve a detailed review and evaluation of the design of the specific treaty articles, including the articles that govern business and professional income, employment income, the income earned by athletes and entertainers, real property income, and income from dividends, interest, royalties, and capital gains. The course also includes a discussion of the use of tax treaties in tax planning, the ways by which tax treaties are used as tools for tax avoidance, the mechanisms available in treaties to facilitate compliance, enforcement, and information collection, and the consequences of tax treaties for low-income countries.

COURSE TEXT / READINGS

- The open source GitBook - <https://legacy.gitbook.com/book/dalhousie-libraries-ebooks/canadian-tax-law/details> (click the read “Read” box)

EVALUATION AND DUE DATES

Each student must complete five exercises/assessment activities.

- 1. Major paper (75%).** This is a major paper course. The minimum length for your paper is 25 pages and it would be rare to see a paper in excess of 40 pages. Your topic must enable you to provide some in-depth exploration of a topic and generally speaking must be more than a doctrinal review. The faculty has major paper guidelines, which are available on the brightspace page for this course. Those guidelines may be helpful in thinking about your directions, but they are not to be read strictly for their application in this course. (Relevant documents in the assessment support handouts on brightspace: Writing Checklist, Writing a Research Paper, Major Paper Guidelines (take with a grain of salt))

The first draft of the paper must be completed by March 25, 2019. The final paper is due on April 3, 2019 at 12:30pm in class. Major papers must be submitted in hard copy.

2. **Facilitate a case discussion (10%).** Each student will take the lead in discussing a case in one class over the course of the term (you may do this with a partner if you prefer). A list of possible cases will be circulated on February 13 for sign up. **Presentation on March 6 or 13.** (Relevant documents in “assessment support handouts”: Assessment for Presenters, Case Presentation Sign Up)
3. **Complete a research assessment (10%).** This assessment has two parts. (1) You will choose (with approval of the instructor) a tax treaty article or two and undertake an update of the research supports presented in GitBook. The goal of this assignment is to familiarize yourself with the research materials in GitBook and how to do international tax research. **Due March 6.** (Relevant document in “assessment support handouts”: GitBook Treaty Article Research) (2) You will complete a research plan for your paper in consultation with a professional research librarian (Relevant document in “assessment support handouts”: Research Planning Worksheet). **Submit with your paper on April 3.**
4. **Comment on another student’s major paper (5%).** You are expected to read and comment on another student’s paper. Comment entails four component parts: (a) maximum three pages of written comments; (b) completion of the writing checklist for five of the identified elements (elements to be chosen by the paper’s author); (c) mark-up of the paper (this mark-up can be modest); and (d) oral feedback to your partner relating to the first three components. A class session is set aside for a discussion of your feedback. You should provide the components (a) – (c) to your partner on March 27 and submit a copy of them to me on April 3. (Relevant document in “assessment support handouts”: Paper for Peer Review, Writing Checklist)
5. Finally, you must present your paper as part of the **research paper roundtable** on April 3. This roundtable will not be graded, but failure to participate will result in a 5 percent reduction in your final grade. At the roundtable, you will be expected to present your research paper for a maximum of 7 minutes. In 7 minutes you cannot present your whole paper. Instead, focus on telling us about a key dilemma you addressed in your paper, an interesting finding or claim you explored, or describe a research hurdle you confronted. You may use powerpoints or other technology if that will facilitate your presentation, but it is not necessary.

GRADING

As a non-exam course, the class must have a median of 73-75.

IMPORTANT COURSE INFORMATION FOR STUDENTS

Student Requests for Accommodation. Requests for special accommodation for reasons such as illness, injury or family emergency will require an application to the Law School Studies Committee. Such requests (for example, for assignment extensions) must be made to Associate Dean, Academic Michael

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Deturbide or the Director of Student Services and Engagement Dana-Lyn Mackenzie as soon as possible, before a scheduled exam or a deadline for an assignment, and will generally require documentation. Retroactive accommodation will not be provided. Please note that individual professors cannot entertain accommodation requests.

Students may request accommodation for either classroom participation or the writing of tests and exams due to barriers related to disability, religious obligation, or any characteristic under the Nova Scotia Human Rights Act. Students who require such accommodation must make their request to the Advising and Access Services Center (AASC) at the outset of the regular academic year. Please visit www.dal.ca/access for more information and to obtain the Request for Accommodation – Form A. Students may also contact the Advising and Access Services Centre directly at (902) 494-2836.

Submission of Major Papers and Assignments. Major papers and assignments must be submitted in hard copy. Students should hand papers in to the place stipulated by the instructor and ensure they are date and time stamped. Please read the law school policy on late penalties:

<https://www.dal.ca/faculty/law/current-students/jd-students/academic-regulations.html>

Please note students may also be required to provide an identical electronic copy of their paper to the instructor by the due date. Papers may be submitted by the instructor to a text-matching software service to check for originality. Students wishing to choose an alternative method of checking the authenticity of their work must indicate to the instructor, by no later than the add/drop date of the course, which one of the following alternative methods they choose:

- a) submit copies of multiple drafts demonstrating development of their work
- b) submit copies of sources
- c) submit an annotated bibliography

Plagiarism. All students must read the University policies on plagiarism and academic honesty <http://academicintegrity.dal.ca/> and the Law School policy on plagiarism <http://www.dal.ca/faculty/law/current-students/jd-students/academic-regulations.html>. Any paper or assignment submitted by a student at the Schulich School of Law may be checked for originality to confirm that the student has not plagiarized from other sources. Plagiarism is considered a serious academic offence which may lead to loss of credit, suspension or expulsion from the law school, or even revocation of a degree. It is essential that there be correct attribution of authorities from which facts and opinions have been derived. Prior to submitting any paper or other assignment, students should read and familiarize themselves with the policies referred to above and should consult with the instructor if they have any questions. Ignorance of the policies on plagiarism will not excuse any violation of those policies.

Inclusive Classroom. Dalhousie University is committed to a welcoming and respectful working and learning environment that is free from harassment and discrimination. We encourage open dialogue, however members of the class are expected to refrain from speaking or behaving in ways that are harmful to others, through racism, homophobia, sexism, or other derogatory treatment based on characteristics protected under the Nova Scotia Human Rights Act. Please do not hesitate to speak with me if you have questions or concerns, or see www.dalrespect.dal.ca for further information on resources and supports

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SESSIONS AT A GLANCE

January 9 – Introduction to the Principles of International Taxation, Overview of Tax Treaty Structure and Model Tax Treaties, Introduction to Tax Treaty Interpretation, Writing a Paper, Identify two additional 2-hour class times

January 16 – Articles 1 - 3

January 23, part 1 – Articles 4, 6, and 13

January 23, part 2 (2:30 – 4:30, room 204) – Articles 5, 7, and 8

January 30 – Articles 10, 11, and 12

February 6 – Articles 14 - 20

February 6, part 2 (2:30 – 4:30, room 204) – Articles 21, 22, 25, and 26

February 13 – Introduction to TaxFind and Taxnetpro; OECD Base Erosion and Profit Shifting Initiative and the Multilateral Instrument; Sign up for case presentation; ideally you have chosen a paper topic by this class

February 20 – Reading week

February 27 – Research meetings (no class)

March 5, noon – summaries for March 6 case presentations due

March 6 – case presentations; Gitbook treaty article update due

March 12, noon – summaries for March 13 case presentations due

March 13 – case presentations; make sure you have a plan for your paper exchange with your peer reviewer

March 20 – no class, paper writing

March 25 (Monday) – draft of your paper should be complete and provided to your peer reviewer

March 27 –peer review meeting (meet in the regular class time or set an alternative time with your partner)

April 3 – paper workshop, submit your paper as well as your written feedback to your peer reviewer