

**FACULTY OF LAW, UNIVERSITY OF VICTORIA**  
**2024-25 COURSE REGISTRATION - PRELIMINARY COURSE INFORMATION SUMMARY (PCIS)<sup>1</sup>**

<b>COURSE</b>	LAW 345 Taxation
<b>UNIT VALUE</b>	2.0 Units (4 hours of instruction per week)
<b>INSTRUCTOR</b>	Bradley Bryan
<b>TERM OFFERED</b>	Fall 2024
<b>CLASS TIMES</b>	See Schedule
<b>PREREQUISITES/COREQUISITES</b>	LAW 345 Taxation is a required prerequisite for LAW 346A Corporate Taxation and LAW 346B International Taxation.

**COURSE DESCRIPTION & OBJECTIVES**

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.

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 way of written reflections in class work and assignments.

**METHODOLOGY**

Achievement of the “basic knowledge” objective noted above will be based primarily on the readings for the course from the textbook and from the interactive materials provided, the completion of short quizzes and reflection pieces, and participation in small groups on short questions and projects. 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 will be supplemented by online activities and other participation in small group sessions with the professor. The course material will be provided through lectures, readings, materials, sample problems, quizzes, reflection pieces, group work, and written assignments and / or exams.

**EXPECTED EVALUATION METHODOLOGY ( \* SUBJECT TO CHANGE)**

The evaluation will be by way of:

- (i) three take-home memorandums (worth 20% each = 60%);
- (ii) a final project (worth 30%); and
- (iii) participation and completion of various critical reflections and group work or projects (10%).\*

**\* 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://www.uvic.ca/calendar/future/undergrad/index.php#/policy/Sk\\_0xsM\\_V](https://www.uvic.ca/calendar/future/undergrad/index.php#/policy/Sk_0xsM_V)

July 2024

<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.studentservices@uvic.ca](mailto:law.studentservices@uvic.ca).