

FACULTY OF LAW, UNIVERSITY OF VICTORIA
2024-25 COURSE REGISTRATION - PRELIMINARY COURSE INFORMATION¹

COURSE	LAW 345A First Nation Taxation
UNIT VALUE	1.5 Units (3 class hours per week)
INSTRUCTOR	Bradley Bryan
TERM OFFERED	Spring 2025
CLASS TIMES	See Schedule
PREREQUISITES/CO-REQUISITES	There are no required prerequisites, however LAW 315 Business Associations / LAW 315I Transsystemic Business Associations are recommended but not required pre- or corequisites. LAW 345 Taxation is a recommended (not required) pre- or corequisite

COURSE DESCRIPTION

This course aims to give the students an overall understanding of taxation in the First Nations context, a topic that is prone to widespread misinformation. We will cover all aspects of aboriginal taxation relevant to First Nations individuals and First Nation governments. We will start with an exploration of the *Indian Act* tax exemption for individuals in the context of employment, business and investment income. We will then consider the application of the *Indian Act* and *Income Tax Act* exemptions to First Nation governments. As well, we will explore financial and “own source revenue” regimes, which are quasi-tax systems that are part of the fiscal relationship between the federal government (and some provincial governments) and modern treaty nations. Having covered the application of tax to First Nations individuals and governments, we will then move on to consider First Nations as taxing authorities that impose income taxes, sales taxes, and property taxes on their lands. Students will also learn how taxation plays an important role in the negotiation of benefit agreements between First Nations governments and development proponents, the raising of capital, and self-determination more generally.

No background in tax is required for this course. Although a few isolated sections of the *Income Tax Act* will be relevant to the course, students can learn them in isolation from the remainder of that Act.

EXPECTED EVALUATION METHODOLOGY (* SUBJECT TO CHANGE)

The evaluation will be by way of:

- (i) a take-home midterm memorandum (worth 20%);
- (ii) a take-home final memorandum (worth 20%);
- (iii) a final project (worth 40%); and
- (iv) completion of reflections and participation in peer-review of final projects(20%).*

*** 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

July 2024

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