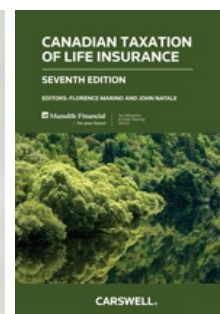
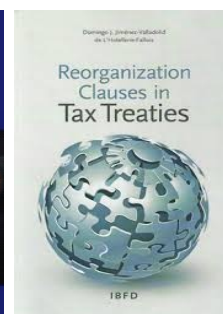
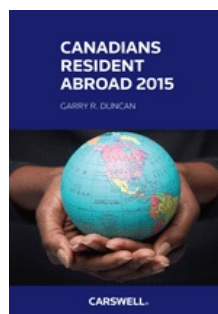


Taxation Law

Goods and services tax
Fiscal policy Canada Value-added tax
Direct taxation law and legislation
Probate law and practice
Inheritance and transfer tax
Droit fiscal Double taxation Treaties
Sales tax Internal revenue law



DATABASES

Taxnet.pro

Carswell's Taxnet Pro offers full coverage of all Canadian taxes including Income Tax, GST and the provincially administered taxes. Along with all the primary legislation and government documents, Taxnet Pro also offers case law related to Canadian tax as well as authoritative and comprehensive commentary from leading experts: McCarthy Tétrault analysis, and David Sherman's GST commentary.

More from the [Taxnet Pro website](#)

Intelliconnect.ca

The Canadian *Intelliconnect* platform houses the following CCH tax products:

- Canadian Tax Library Plan (Dominion Tax Cases, Window on Canadian Tax...)
- Canadian Real Estate Income Tax Guide
- Provincial Tax Reporters

CCH "Smart Chart" research tools allow you to search across multiple topics.

Access is through the library catalogue under any of the above titles.

Intelliconnect.cch.com

Wolters Kluwer US CCH tax products are mounted on this *Intelliconnect* platform. The two main services for tax are:

- Federal Securities Law Reporter (includes a *Securities* archive)
- Tax Consultant Library (Standard Federal Tax Reporter)

Access is through the library catalogue under either of the above titles.

Taxfind

TaxFind is the database of the Canadian Tax Foundation. It includes tax articles written for the Foundation's conferences as well as other publications such as the Canadian Tax Journal, Canadian Tax Highlights, and Canadian Tax Focus. *CD-ROM Product available in Law Library only.*

Tax Analysts

The Law Library subscribes to a number of titles from Taxanalysts such as *Tax Notes Today*, *Worldwide Tax Daily*, and *Worldwide Tax Treaties*. Founded in 1970 Tax Analysts' mission has always been to foster "informed debate on federal, state and international tax policy".

Access is through the library catalogue under the above titles.

International Bureau of Fiscal Documentation (IBFD)

IBFD is a unique centre of expertise offering high-quality information and education on international tax. Our online subscriptions on the *Tax Research Platform* include: Bulletin for International Taxation, Global Tax Surveys, International Tax Glossary, and World Tax Journal.

Access is through the library catalogue. Use the password for the "Bulletin for International Taxation".

LexisNexis Quicklaw

LNQ has a Taxation law folder [under Source Directory – Area of Law]. Resources include administrative boards and tribunals, citators and digests, cases, commentary and legislation. Other sources within LNQ include *Halsbury's Laws of Canada - Taxation* (Ron Maddock).

Access is restricted to Law faculty, staff and students, who receive a personal password as part of an educational agreement between the Law School and LexisNexis Canada. Western Libraries also subscribes to LexisNexis Academic for non-law users (content may differ).

WestlawNext Canada

LawSource provides access to material useful for research in Taxation law. The *Canadian Abridgment Case Digests* for Tax Law (TAX) are reproduced online, are fully searchable and link to the full-text decisions. The *Canadian Encyclopedic Digest* (Federal and Provincial Taxation; Income Taxation) is also reproduced electronically and can be browsed or searched. LawSource also includes the Carswell law reporters: *Canadian GST Cases*, and *Canada Tax Cases*.

Access is restricted for use within Western Libraries locations (and affiliates). Law faculty, staff and students receive a personal password as part of an educational

agreement between the Law School and Thomson Reuters.

TREATISES

Law Reports

Dominion Tax Cases (1920-2010)

KE5710 .A45 D645 (print in storage)

Dominion Tax Cases is one of Canada's oldest and most trusted tax services. It gives you the full text of all current-year tax cases and includes a complete index to all cases. Includes the Dominion Tax Cases Newsletter with summaries of recent tax cases as well as case comments written by tax lawyer Robert Jarman, BA, LLB. Looseleaf. Available online via Canadian Tax Library (*Intellconnect.ca*).

Canada Tax Cases (1972-)

KE5710 .A45 C446

Canada Tax Cases reports all judgments concerning federal income taxation handed down by the Supreme Court of Canada, the Federal Court, the Tax Court and the upper courts of the provinces. Includes comprehensive headnotes, topical and statutory indexes, and tables of appeals. A complimentary newsletter, *Pound's Tax Case Notes*, summarizes, reviews and rates cases reported in each release.

Taxation Law Texts

Halsbury's Laws of Canada

For over 100 years, Halsbury's has been recognized as the premier legal reference in the world of common law. Halsbury's Laws of Canada continues in the tradition, delivering an authoritative, reliable and elegant statement of Canadian law.

Income Tax: Corporate. Contributed by Vern Krishna

KE180 .H346 I535 2014

Topics under this title include General Rules of Corporate Taxation (double taxation, tax rates, taxation of shareholders) and Corporate Finance (equity financing, tax credits, shareholders' agreements, amalgamations and winding-up, tax avoidance).

Income Tax: General. Contributed by Vern Krishna

KE180 .H346 I537 2012

This title outlines the law governing taxation of income in Canada and the general operation of the income tax system. Topics covered include jurisdiction to tax, capital gains and losses, tax avoidance and tax evasion, structure of the tax system.

Income Tax: International. Contributed by Vern Krishna

KE180 .H346 I5375 2010

This title presents a straightforward and lucid explanation of the rules regarding international taxation as they apply to Canada, and how they are applied by the taxing authorities. Topics covered include foreign affiliates, jurisdiction of international tax treaties, tax liability of non-residents, and double taxation.

Taxation: General. Contributed by Ron Maddock

KE180 .H346 T3927 2012

This title provides a concise, black letter statement of the law governing taxation in Canada, other than GST and income tax. Topics covered include municipal property taxes, school taxes and business taxes, provincial taxes on commodities such as fuel, alcohol and tobacco, corporation capital tax, insurance premiums, payroll tax, and payroll deductions.

Taxation: Goods & Services. Contributed by Ron Maddock

KE180 .H346 T393 2010

This title discusses the legal framework that governs the taxation of goods and services in Canada, both federally and provincially, including the federal Goods and Services Tax, Harmonized Sales Tax, Quebec Sales Tax, and other provincial sales taxes.

Canadian Estate Administration Guide

KE5974 .A6 C353

The Canadian Estate Administration Guide contains recent cases, tax case digests, relevant statutes from each jurisdiction, forms, precedents, checklists, and letters and commentary covering a wide range of topics, from wills to funeral arrangements, to the final passing of accounts. Supplemented Looseleaf

Canadian Estate Planning Guide

KE5974 .A6 C357

Topics covered in this service include Estate Freezes; Protection From Creditors; The Pros & Cons of Alter Ego and Joint Partner Trusts; Spousal Trusts; Tax-Planning the Will; Life Insurance and Registered Plan Designations; Post-Mortem Tax Planning; and Strategies For Holding Real Property in the United States. Includes monthly newsletter, *Estate Planner*. Supplemented Looseleaf

Introduction to Federal Income Taxation in Canada

KF6499 .ZA2 B424

Written for students interested in developing a solid general understanding of federal tax law. The contents are arranged in a sequence that follows the organization of the Income Tax Act for easy cross-referencing. This text is updated annually to reflect Budget and other legislative changes to income tax provisions. Each chapter includes examples, problems, multiple choice questions, and exercises designed to reinforce the material and text comprehension – with solutions provided for the student. Review questions throughout the textbook include discussion notes at the end of the book.

Principles of Canadian Income Tax Law

KF6370 .ZA2 H644 2013

Principles of Canadian Income Tax Law is an introduction to the Canadian income tax law with an emphasis on the principles of income tax law, the policies that underlie the system and the major features of the system. The text originated as lecture notes prepared by Prof. Peter W. Hogg. Authors are Joanne E.

Magee and Jinyan Li.

Fundamentals of Canadian Income Tax

KF6499 .ZA2 K75 2014

The Fundamentals of Canadian Income Tax is a comprehensive treatise on domestic and international Canadian tax law. It includes a detailed Table of Contents, a comprehensive Glossary of Terms, a Table of Cases cited and a complete Topical Index. Most importantly Professor Krishna has provided a truly exhaustive topical bibliography following every chapter to facilitate further research.

Canadian Goods & Services Tax Reporter (current to February 2013)

KE6002 .A45 C35

Whatever you need to know about the GST, you will find it here. It includes full coverage of legislation and proposed legislation, detailed commentary and analysis, and all related government documents. Commentary is from Michael Firth of PricewaterhouseCoopers and Brent F. Murray of Wilson & Partners LLP. Non-supplemented Looseleaf

Simon's Taxes

KF6499 .ZC2 S5132

Formerly known as *Simon's Direct Tax Service*, this service was relaunched as Simon's Taxes in September 2008, 60 years after it was first published in 1948. Simon's Taxes remains the leading reference service on UK direct taxes (income tax, capital gains tax, corporation tax and inheritance tax). Enhancements to the relaunched service include new coverage of national insurance contributions and additional narrative on personal, business and international taxation with extensive details of overseas tax regimes.

The set includes: 10-volume looseleaf binders; Tolley Tax Annuals (income tax, capital gains tax, corporation tax and inheritance tax); Budget Bulletin and Finance Act Handbook

Standard Federal Tax Reporter (current to October 2013)

KF6280 .A2 C645 (print in storage)

The Standard Federal Tax Reporter is a comprehensive and current U.S. federal income tax law authority. It covers a wide range of federal income tax rules and practice tools. Topics include personal and corporate income, mergers and acquisitions, foreign income and credit, exempt organizations. Available online through *Intellconnect.cch.com* (Tax Consultant Library).

JOURNAL ARTICLES

Canadian Taxpayer - Newsletter

K3 .A55

Throughout its popular legacy, this newsletter has been providing the topical analysis of the issues that have been keeping Canadian tax professionals "in the know" for more than three decades. Arthur Drache brings his years of political and tax experience to his unique and

authoritative comment and analysis to the information you need to stay on the cutting edge. Every two weeks subscribers eagerly anticipate the arrival of the latest in:

- Tax trends
- Political appointments
- Tax policies
- Landmark cases

Canadian Tax Journal

HJ2445 .A3C2

The Canadian Tax Journal, first published in 1953, is the flagship research publication of the Canadian Tax Foundation. Published quarterly, it is relied on by policy analysts, accountants, lawyers, economists, business persons, and politicians as a multidisciplinary resource for the analysis, application, and interpretation of tax law, economics, and public finance in Canada.

The main articles are peer reviewed by members of an editorial board made up of tax practitioners and university faculty members. Regular features of the journal include Current Cases, Personal Tax Planning, International Tax Planning, Selected US Tax Developments, Corporate Tax Planning, and Current Tax Reading. Articles in the Policy Forum section are commissioned by the Policy Forum editor and are usually opinion pieces designed to stimulate debate on hot-button issues relevant to tax practitioners. Also available via the CD-ROM product *TaxFind*.

The International Tax Journal (print current to 2011)

K9 .N4459

Written by a team of international tax experts, this journal provides tax professionals with timely and thought-provoking information about taxation opportunities and pitfalls, and investment strategies that will enhance their business decisions in the current competitive global economy.

Available online via the library catalogue.

Pound's Tax Case Notes

KE5710 .A48 P69

Edited by Richard W. Pound, O.C., O.Q., Q.C., F.C.A., Pound's Tax Case Notes provides succinct summaries of all Tax Court of Canada decisions, including informal decisions, together with all Supreme Court of Canada, Federal Court and provincial court decisions relating to income tax. Each case is critiqued by the editor, and given a rating (out of four stars) indicating its importance to tax practitioners.

General Full-Text and Periodical Indexes

HeinOnline

Contains more than 1,620 law and law-related periodicals. Coverage is from the first issue published for all periodicals and goes through the most-currently published issues allowed based on contracts with publishers. Search by article title, author, subject, state or country published, full text, and narrow by date.

Index to Canadian Legal Literature

KE173.C664

The *Index to Canadian Legal Literature* is a bibliographic index to Canadian law journals, books, articles, government publications, audio-visual materials, continuing legal education materials, and case comments. Published in association with the Canadian Association of Law Libraries, ICLL receives contributions from law libraries across Canada.

The print set is kept in the law library and electronic versions are found in LexisNexis Academic and WestlawNext Canada and, for Law Faculty and students, LexisNexis Quicklaw. 1985-current

Scott Index to Canadian Legal Periodical Literature

KF8.I52

Named after Marianne Scott (first woman to be appointed as National Librarian of Canada). The index is available electronically through the library catalogue of CAIJ (Centre d'accès à l'information juridique), an organization related to the Barreau du Québec. Search interface is in French only but English search terms can be used. The Law Library holds print copies of the index from 1961-2006.

Legaltrac

LegalTrac on InfoTrac Web provides indexing for more than 1,500 major law reviews, legal newspapers, specialty publications, Bar Association journals and international legal journals, including more than 250 titles in full text. Search results link to available multimedia — images, video and podcasts. 1980-present .

Index to Legal Periodicals & Books

The ILP&B is available through EbscoHost and indexes some 1400 monographs as well as citing articles from more than 850 legal periodicals. Periodical coverage includes law reviews, bar association journals, university publications, yearbooks, institutes, and government publications. *Index to Legal Periodicals & Books* covers all areas of jurisprudence, including recent court decisions, new legislation, and original scholarship. The periodicals indexed, which regularly publish legal articles of high quality and permanent reference value, include law reviews, bar association journals, and university and government publications from the United States, Puerto Rico, Canada, Great Britain, Ireland, Australia, and New Zealand. Online updated daily. 1981-; full-text 1994-present

Earlier coverage is found in the *Index to Legal Periodicals & Books: Retrospective* (1908-2007)

Index to Foreign Legal Periodicals

K33.I53

Available through HeinOnline, the *Index to Foreign Legal Periodicals* (IFLP) is produced by the American Association of Law Libraries and indexes articles and book reviews appearing in over 500 legal journals published worldwide. It provides in-depth coverage of

public and private international law, comparative and foreign law, and the law of all jurisdictions other than the United States, the U.K., Canada, and Australia. IFLP also analyzes the contents of approximately eighty individually published collections of legal essays, Festschriften, Mélanges, and congress reports each year. Check under the Subjects tab to see taxation topics. 1985 to date. Print covers the period 1960-2007

STATUTORY LAW

Income Tax Act

Cite as: *Income Tax Act*, RSC 1985, c 1 (5th Supplement).

Starting out as a temporary measure to fund WW1, the Income War Tax Act of 1917, a rather short 10-page document, has blossomed into what we know today as the Income Tax Act, a lengthy, complex statute, which continues to be amended to such an extent that the annual annotated versions are a staple in the law library collection. Its purpose is to allow the government to finance public expenditures and to implement its economic and social policy.



WEB SITES

Canada Revenue Agency

<http://www.cra-arc.gc.ca/>

The Canada Revenue Agency (CRA) administers tax laws for the Government of Canada and for most provinces and territories; and various social and economic benefit and incentive programs delivered through the tax system. The site includes Federal budget news related to tax, tax alerts, CPP and EI rulings and much more.

Canadian Tax Foundation

<http://www.ctf.ca/ctfweb/en/>

Founded in 1945 as an independent tax research organization under the joint sponsorship of the Canadian Institute of Chartered Accountants and the Canadian Bar Association, the Foundation provides a unique forum for lawyers, accountants, academics and other tax professionals to work together for the betterment of the Canadian tax system and the tax profession in general.

The Canadian Tax Foundation is Canada's leading source of insight on tax issues. The Foundation promotes understanding of the Canadian tax system through analysis, research, and debate, and provides perspective and impartial recommendations concerning its equity, efficiency, and application.

Department of Justice: Income Tax Act

<http://laws-lois.justice.gc.ca/eng/acts/l-3.3/>

Within the Department of Justice site is the Justice Laws Website - an online source of the consolidated Acts and regulations of Canada. The consolidations are generally updated on a weekly basis.

The site provides access to bilingual PDF versions of consolidated Acts and regulations, point-in-time versions of consolidated Acts and regulations, links to "Amendments Not in force" and "Related Provisions", and shading of provisions in original enactments that are not yet in force.

Department of Finance Canada

<http://www.fin.gc.ca/>

Finance Canada oversees the development of tax law and other measures, including legislation governing banks and other federal financial institutions, and payments to provinces such as equalization, all of which the Minister of Finance is responsible for.

The Department is therefore involved in preparing many bills that come before Parliament. In an average year a quarter of all the legislation going to Parliament is sponsored by the Minister of Finance. In some years Finance's share is even greater. The Department releases draft legislation for consultation. As well, this site provides links to Finance legislation from the previous session of Parliament.

Need Research Help?

Contact us at lawref@uwo.ca

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