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Description
The first comprehensive book on Canadian international tax law, International Taxation in Canada – Principles and Practices was originally published in 2006. Now in its third edition, it has become the leading book on this topic in Canada and is the most widely-adopted book for classroom usage at Canadian law schools. A unique and resourceful tool, it provides an understanding of the underlying policy governing international tax rules as well as how foreign tax laws interact with Canadian laws.

- Now offers an expanded and deeper analysis of Canada’s international tax regime
- Updates relevant tax laws, including the most recent legislative approaches to the taxation of foreign affiliates (and the tie-in to tax information exchange agreements) and non-resident trusts
- Discusses recent case law, including: Garron Family Trust, GlaxoSmithKline, Copthorne Holdings, Lehigh Cement, Velcro Industries, Alberta Printed Circuits, and McKesson Canada
- Describes proposed anti-tax treaty shopping rules for Canada as well as related Organisation for Economic Cooperation and Development (OECD) efforts
- Discusses Canadian international tax reform efforts within the OECD Base Erosion and Profit Shifting (BEPS) project that strives to inhibit aggressive international tax avoidance
- Provides analysis of the ongoing legal and policy changes surrounding cross-border tax information exchange

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Income tax--Foreign income; Investments, Foreign--Taxation--Law and legislation; Taxation--Law and legislation; Canada

Comments
Bibliographic Citation
Is International Tax Law Enforceable. International Tax Principles and Tax Treaties – Comments. 1. Definition of International Tax Law: According to Article 38(1) of the Statute of the International Court of Justice, the sources of public international law are: ADVERTISEMENTS: (a) International conventions establishing rules expressly recognised by states. Besides tax treaties, there are no overriding international laws of taxation that are enforceable on taxing States. b. Canada: Each treaty is incorporated into domestic law by separate parliamentary legislation that provides that the treaty prevails over domestic law in case of conflict. In principle, as Parliament is supreme it can override the treaty through specific legislation.