



1 February 2013

To: Vancouver Senate

From: Senate Curriculum & Admissions Committees

Re: **New Degree Program Proposal for a Master of Laws in Taxation**

The Senate Curriculum and Admissions Committees have reviewed the material forwarded to them by the Faculty of Graduate Studies (Faculty of Law) and are pleased to recommend the following:

“That Senate approve the new Master of Laws in Taxation and its associated courses.”

Respectfully Submitted,

Dr. Robert Sparks, Chair, Senate Admissions Committee
Dr. Peter Marshall, Chair, Senate Curriculum Committee

UBC | FACULTY OF LAW

Proposal for New Degree Program
Master of Laws in Taxation
January 4, 2013

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I. DEGREE TO BE OFFERED

Title: Master of Laws in Taxation
Faculty: Law
Location: University of British Columbia, Faculty of Law, Vancouver Campus
Start Date: September 2013

II. RATIONALE FOR THE MASTER OF LAWS IN TAXATION

A. Program Overview

As part of its strategic plan to be one of the world's great centres for legal education and research, the UBC Faculty of Law is committed to enhancing its graduate program through the introduction of specialized course-based master's degrees aimed at specific areas of professional expertise. To this end, the Faculty wishes to establish a new LL.M. program with a specialization in taxation.

Graduate programs in taxation exist at several prominent law schools in Australia, Europe and the United States, where they have proven to be an attractive and lucrative addition to the academic program. In Canada, LL.M. programs in taxation exist only at Osgoode Hall Law School in Toronto and at the Écoles des hautes études commerciales (HEC) at the Université de Montréal. Since the Osgoode program is part-time only and the program at HEC is available only in French, UBC Law School has a unique opportunity to establish Canada's only full-time English-language LL.M. program in taxation, though the program would also include a part time option. As well, the LL.M. in Taxation at UBC would be the first degree program of its kind in western Canada.

The proposed degree will prepare graduates for specialized tax work in the private or public sectors, and be open to students with a basic degree in law (J.D. or LL.B.) from Canadian and non-Canadian law schools as well as other candidates with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of taxation. For students with a J.D. or LL.B. from a Canadian law school, the proposed degree will provide graduates with a depth of knowledge and level of technical expertise beyond that which can be acquired in the basic degree. Recent changes implemented by the Federation of Law Societies of Canada, the credentialing body for the practice of law, have increased the number of mandatory courses that must be taken to obtain a basic law degree (J.D. or LL.B.), thereby reducing the number of elective courses that students can take during this degree. As a result, it is unlikely that law students interested in taxation will be able to graduate with more than two or three tax courses as part of their basic law degree. The proposed LL.M. in Taxation would provide

the opportunity for students who have obtained a basic law degree to deepen their understanding of tax law by taking specialized tax courses that they are unable to fit into the J.D. or LL.B. program. For students with a J.D. or LL.B. from a non-Canadian law school, the proposed degree will not only provide greater depth in tax law but also provide a solid grounding in the principles and practices of Canadian tax law. Finally, for students with non-law backgrounds with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of taxation, the proposed degree will provide an understanding of taxation as a body of law.

Discussions with senior tax practitioners at the Vancouver offices of several law and accounting firms suggest that regional demand for graduates with a LL.M. in Taxation would be in the range of 20-25 students per year. If the program were to build a national and international reputation, annual demand could increase correspondingly, as illustrated by enrolment figures in other graduate tax programs around the world which range from 15-20 students per year at Osgoode Hall Law School to 260 students per year at the University of Sydney Faculty of Law ([see Section XI of this proposal](#)).

Consistent with the increasingly global orientation of the University and the Law Faculty, the program would have both a national and an international perspective – providing a solid grounding in domestic and international tax law and policy. The program would be delivered by full-time faculty from UBC Law, adjunct faculty from law and accounting firms, and visiting scholars from other academic institutions and jurisdictions. Visiting faculty will be selected on the basis of their expertise and their familiarity with teaching in programs like the LL.M. in Taxation and will be given information on teaching and grading practices at U.B.C. Law to ensure that they are properly oriented to the expectations of the Program.

B. Program Objectives

1. Learning Outcomes

The LL.M. in Taxation will provide graduates with a depth of knowledge and level of technical expertise in tax law beyond that which can be acquired in a basic law degree or other relevant disciplines. Mandatory courses will ensure that students have a solid foundation in core areas of tax law and practice, while optional courses will give students the ability to develop expertise in areas of interest.

Upon completion of the LL.M. in Taxation, students will be able to:

- understand the basic structure of domestic and international regimes for taxing the income of individuals and enterprises and the essential statutory rules and judicial decisions that constitute these regimes;
- appreciate the ways in which tax rules are introduced, applied and interpreted domestically and internationally;

- comprehend the incentives that these tax regimes create and the arrangements that taxpayers enter into in light of these regimes to structure their personal and economic relationships;
- apply domestic and international tax rules to practical case studies involving transactions and business structures;
- analyze key tax policy issues associated with the taxation of individuals and enterprises domestically and internationally;
- express their understanding of tax law and policy clearly and succinctly; and
- carry out the essential responsibilities of a professional tax practice, including a recognition of the ethical obligations associated with private and public practice.

2. Program strengths

The program will provide a new opportunity for students from B.C., Canada, and around the world to obtain a high level of specialized tax expertise for careers in tax law, tax accounting, or tax policy.

The program will strengthen the JD and graduate programs at the Faculty of Law. In addition to attracting highly qualified students from a diverse area of practices, the LL.M. in Taxation will operate as a full cost recovery program and will provide additional revenue to support teaching and research at the Faculty of Law. JD and graduate students will benefit from additional course offerings in taxation and the international orientation of the Law Faculty will be enhanced by visiting scholars who will teach in the program on an intensive basis and participate in the program's Tax Law and Policy Workshop.

The mix of faculty teaching in the program will expose students to a range of different approaches to tax law and policy, enabling students to obtain grounding in core concepts from full-time faculty, practical experience from adjunct faculty from law and accounting firms and public practice, and international and comparative insights from visiting faculty.

Reliance on visiting scholars to teach intensive courses on international and comparative taxation will enhance the international profile of the program and encourage international student enrolment, which will further enhance the international character of the program.

The Tax Law and Policy Workshop, a course which all students in the program will be required to take, will anchor the interdisciplinary nature of the program, and contribute to interdisciplinary exchanges and collaboration among faculty and students in relevant disciplines, such as business, economics, philosophy, and political science. This course

will also constitute an intellectual and social focus for the program, providing a regular opportunity for students enrolled in the program to exchange ideas and interact with leading tax scholars, tax practitioners and policy-makers.

The LL.M. in Taxation will be the only full-time graduate degree in taxation in English-speaking Canada. There will also be a part-time option available for practitioners or other students who are unable to participate on a full-time basis. Based in the Law Faculty's magnificent new building at UBC's beautiful Point Grey campus, the program will be well-situated to compete with other graduate tax programs nationally and internationally.

C. Contribution to the Mandate and Strategic Plan of UBC

1. Contribution to Place and Promise: the UBC Strategic Plan

UBC's strategic plan, *Place and Promise*, envisions the creation of "an exceptional learning environment that fosters global citizenship, advances a civil and sustainable society, and supports outstanding research to serve the people of British Columbia, Canada and the world." In pursuit of this vision, *Place and Promise* includes various commitments and goals, such as commitments to transformative student learning, research excellence, community engagement, alumni engagement and international engagement, and goals of enhancing the quality and impact of teaching for all students, being a world leader in knowledge exchange and mobilization, contributing toward public understanding of societal issues, increasing the connection and commitment of alumni to UBC, and strengthening UBC's presence as a globally influential university.

The LL.M. in Taxation will contribute to UBC's strategic plan by providing an outstanding academic program in domestic and international tax law and policy. More specifically, it will contribute to each of the following commitments and goals set out in *Place and Promise*:

Student Learning

The LL.M. in Taxation will provide graduates with a depth of knowledge and level of technical expertise that is impossible to acquire in a basic law degree. In so doing it will provide transformative opportunities for graduates to pursue careers as tax professionals, tax policy-makers, and tax scholars. Additional course offerings will also create enhanced learning opportunities for J.D. students who will be able to enroll in most of these courses alongside LL.M. students.

The quality of student learning will also be enhanced by the diverse mix of faculty who will teach in the LL.M. in Taxation, including full-time faculty at UBC Law, adjunct faculty from law and accounting firms, and visiting scholars from other institutions and jurisdictions. This diversity will expose students to a range of different perspectives, which will enable them to better comprehend contemporary issues and developments in tax law and policy.

Student learning will also be enhanced by the introduction of a new Tax Law and Policy Workshop, which will reflect the interdisciplinary nature of the LL.M. in Taxation, and function as its intellectual and social focus. In addition to other courses in the program, this workshop will expose students to a diversity of perspectives drawing on relevant disciplines, such as business, economics, philosophy, and political science.

Finally, exposure to leading tax practitioners and tax scholars from other jurisdictions will create valuable opportunities for students to explore various career paths after graduation, including further graduate work and public service.

Research Excellence

The LL.M. in Taxation will help make the University of British Columbia an important hub for domestic and international exchanges on tax law and policy, drawing students, scholars, practitioners and policy-makers from across Canada and throughout the world. In so doing, the program will contribute to UBC's goal to be a world leader in knowledge exchange and mobilization.

The development of this intellectual community will also contribute to UBC's goal to increase the quality and impact of UBC's research and scholarship, creating opportunities for collaborative partnerships domestically and internationally.

Community and Alumni Engagement

As the University of British Columbia becomes a national and international hub for research and knowledge exchange on tax law and policy, faculty and students involved with the LL.M. in Taxation will be well placed to contribute toward increased public understanding of taxation. As well, UBC alumni will be actively involved in the program as adjunct faculty and participants in the Tax Law and Policy Workshop to which they shall be invited. In these ways, the LL.M. in Taxation will contribute to the strategic plan's commitments to community and alumni engagement.

International Engagement

In an era of enhanced globalization, it is no longer possible to understand a country's domestic tax laws and policies without a grasp of comparative and international issues in tax law and policy. For this reason, the LL.M. in Taxation assigns a prominent role to visiting scholars, who will teach intensive courses on comparative and international taxation and participate in the Tax Law and Policy Workshop as presenters. The program also contemplates significant enrolment by international students. In addition to the international dimension that these faculty and students will bring to the program, their presence will also create opportunities for further international engagement by UBC faculty and domestic students, including international collaborations, exchanges and further graduate work at other institutions, and placements with enterprises and

organizations in other countries (e.g., the Organization for Economic Co-operation and Development).

In these ways, the LL.M. in Taxation will contribute to the strategic plan's commitment to increase opportunities for international engagement by increasing the capacity of UBC students, faculty, staff and alumni to engage internationally, and strengthening UBC's presence as a globally influential university.

2. Contribution to the Faculty of Law's Strategic Plan

The Faculty of Law adopted a new Strategic Plan in the fall of 2010, including a central vision to be "one of the world's great centres for legal education and research." To realize this vision, the Faculty has committed itself, among other things, to:

- provide an exceptional and inspiring legal education that enables students to excel in professional practice and service to society (Teaching and Learning);
- engage in research that produces outstanding scholarship with local, national and global impact (Research); ... [and]
- build and nurture relationships with alumni, the profession, government and civil society to enhance the quality and broader impact of our teaching, research and service (External Community).

The LL.M. in Taxation will contribute to the Law Faculty's overall vision and each of these strategic priorities.

Overall Vision

The LL.M. in Taxation will contribute directly to the Law Faculty's strategic vision to be one of the world's great centres for legal education and research by enhancing the international profile of the Faculty. The combination of international students and visiting scholars will help place UBC Law at the center of teaching and research in tax law and policy. Consistent with the strategic plan, the recruitment of international students to the Program will enhance the global character of UBC Law.

Teaching and Learning

Several features of the LL.M. in Taxation will contribute to the Law Faculty's goal to provide an exceptional and inspiring legal education that enables students to excel in professional practice and service to society.

First, the program will allow students to obtain a depth of knowledge and level of technical expertise that is impossible to acquire in a basic law degree, which will enable graduates to excel in professional tax practice or public service. As domestic and international tax rules have becoming increasingly complex, legal and accounting firms

as well as governments require an increasing level of expertise among tax practitioners and policy makers. The LL.M. in Taxation from UBC Law will play an important role providing this necessary tax expertise.

Second, by relying on a mix of faculty, including tax practitioners and visiting scholars as well as full-time faculty at UBC, the Program will expose students to a variety of perspectives on tax law and policy, including comparative and international tax law and policy. In an increasingly globalized legal environment, an appreciation of comparative and international issues in tax law and policy is essential to excellence in professional practice and service to society.

Third, the Tax Law and Policy Workshop will contribute toward the interdisciplinary linkages between the Faculty of Law and other relevant disciplines, such as business, economics, philosophy, and political science.

Finally, the LL.M. in Taxation will allow the Faculty of Law to increase the number of course offerings in tax law and policy, which will benefit J.D. students as well as graduate students.

In addition to contributing to the Law Faculty's broad strategic priority for learning and teaching, the LL.M. in Taxation will also contribute to the following specific actions included in the Law Faculty's Strategic Plan:

- to enhance active recruitment of graduate students interested in course-based masters programs;
- to enhance the global character of UBC Law by strengthening international recruitment;
- to improve student opportunities for international engagement and interdisciplinary study;
- to develop intensive courses for J.D. and graduate students in order to increase visitors from other institutions and expose students to different perspectives;
- to expand and improve course-based Masters programs; and
- to enhance curricular flexibility, through the implementation of intensive courses.

Research

Although the LL.M. in Taxation is a course-based Masters program, it will contribute to the Law Faculty's strategic research priorities by making the University of British Columbia an important hub for domestic and international exchanges on tax law and policy. This will make it easier to attract and retain outstanding faculty members and

graduate students. As well, with additional resources from the course-based LL.M., the Law Faculty will be able to provide additional support for faculty and graduate-level research in taxation as well as in other fields.

More specifically, the LL.M. in Taxation will contribute to the following specific actions in the Law Faculty's Strategic Plan:

- to attract, support and retain outstanding faculty members and graduate students who are or have the potential to become leaders in their fields of research;
- to play leading roles in local, national and international academic and policy debates, and in the development of the law;
- to establish a collective presence at local, national and international meetings;
- to establish graduate degrees or other graduate programs in areas of faculty research strength;
- to enhance the curriculum in areas of research strength through greater use of intensive courses, distance learning and visiting faculty; and
- to enhance inter- and multi-disciplinary research by promoting connections between the Faculty and other parts of the University through collaborative research and through joint teaching at the J.D. and graduate levels.

External Community

The LL.M. in Taxation will contribute to the Law Faculty's strategic priority to enhance relationships with alumni, the profession, government and civil society in several ways.

First, alumni and other members of the legal and accounting professions will be involved directly in delivery of the program as adjunct faculty and participants in the Tax Law and Policy Workshop. Second, the LL.M. in Taxation will deepen relationships with government and civil society by providing opportunities for fruitful exchanges on issues of tax law and policy. Third, in order to ensure that the LL.M. in Taxation provides graduates with the level of knowledge and expertise essential to professional tax practice, the program will maintain regular contact with leading practitioners in private and public practice. Finally, since the success of the program will, as an initial matter, depend on financial support for visiting scholars and the Tax Law and Policy Workshop, the LL.M. in Taxation will provide inspiring opportunities for alumni and donors to contribute to the Law Faculty's Strategic Plan.

In these ways, the LL.M. in Taxation will contribute to the following specific actions in the Law Faculty's Strategic Plan:

- to provide opportunities for life-long learning to members of the legal profession;
- to build positive regard for UBC through inspiring events, effective communications and outstanding services;
- to foster a culture of engagement among students and recent alumni;
- to partner with alumni in building UBC Law's presence in key communities;
- to enhance faculty-wide capacity to engage alumni; and
- to work with faculty, staff and students in order to maximize the breadth of opportunities available to alumni and donors.

D. Relationship to other Programs

1. Relationship to other programs at UBC

There is currently no graduate program at UBC with a specialization in taxation.

The Sauder School of Business offers the MSc. in Business Administration or an M.B.A./C.M.A. program. The M.Sc. in Business Administration is a research oriented degree program with core courses in theory, corporate finance, asset pricing, and statistical methods. The M.B.A./C.M.A. program provides advanced accounting courses that allow students to meet the requirements of the professional designation program while completing their M.B.A. In terms of course offerings, the Sauder School of Business currently offers a total of 5 courses related to taxation, some of which appear to be similar courses offered under an alternate designation:

- COMM 355 Introduction to Income Taxes (3 credits);
- BUSI 355 Introduction to Income Tax (3 credits);
- COMM 452 Taxes and Decision-Making (3 credits);
- BAAC Taxation and Decision Making I (1.5 credits); and
- BAAC Taxation and Decision Making II (1.5 credits).

Only COMM 355 (BUSI 355) is concerned with Canadian income tax law. Thus, both the M.B.A./C.M.A. and M.Sc. in Business Administration programs are geared almost exclusively at education in commerce, and neither provides a substantial foundation in the law of taxation.

Together with the Sauder School of Business, the Faculty of Law offers a joint J.D./M.B.A. degree program, in which students complete the first year core curriculum at UBC Law, followed in their second year with the full time M.B.A. program at Sauder, with their third and fourth years of study at Faculty of Law. Joint J.D./M.B.A. students

who have received credit for COMM 355 (Introduction to Income Taxes) are required to take a course other than LAW 220 (Taxation I) in fulfillment of the “Public Regulations” course cluster requirement in their second year, and the two courses are considered equivalent for the prerequisite purposes. The proposed LL.M. in Taxation differs from the J.D./M.B.A. in that it is a graduate level program (whereas the J.D. is a post-baccalaureate degree) and it specializes in tax law (as opposed to law and business generally).

The proposed specialization in taxation differs in a number of ways from the thesis based LL.M. program at the Faculty of Law: (1) the proposed program is course-based whereas the current LL.M. program is thesis-based; (2) the LL.M. in Taxation is a professional degree, not a research degree; and (3) the subject matter of the LL.M. in Taxation focuses on tax law, whereas the thesis based LL.M. program does not have a particular focus but includes a mandatory course introducing students to theoretical and methodological approaches to the study of law.

2. Relationship to other programs in BC and Canada

There is currently no other institution in British Columbia that offers an LL.M. in Taxation or any graduate specialization in taxation.

In Canada, the only post-secondary institutions offering graduate tax programs are located in Ontario and Quebec. Two of these are offered at schools of public administration or accounting (at the University of Sherbrooke and the University of Waterloo respectively), which do not offer LL.M. degrees. The other programs, which do offer LL.M. degrees, accept only part-time students (Osgoode Hall, York University) or are offered only in French (HEC Montréal).

As a result, the proposed program would be the only specialized graduate program in taxation in Western Canada and the only full-time LL.M. in Taxation in English-speaking Canada.

3. Relationship to international programs

A number of law schools around the world have introduced graduate tax programs as the demand for skilled tax professionals has increased.

Prominent programs in the United States include graduate tax programs at New York University School of Law, Georgetown University School of Law, the Levin College of Law at the University of Florida, Northwestern University Law School, and the University of Washington School of Law.

Prominent programs in Europe include graduate tax programs at Leiden University, Maastricht University, and the Vienna University of Economics and Business.

Prominent programs in Australia include graduate tax programs at Melbourne Law School, Sydney Law School, and the School of Taxation and Business law at the University of New South Wales.

While the LL.M. in Taxation at UBC Law would necessarily compete with these programs in order to attract international students, it would be well-placed to do so as the only full-time LL.M. in Taxation in English-speaking Canada. Based in the Law Faculty's magnificent new building at UBC's beautiful Point Grey campus, the program will also have a comparative advantage attracting international students and visiting faculty. As well, the program should be able to attract a significant number of students from Asia as a result of Vancouver's relative proximity to the region, the city's openness to visitors from this part of the world, and the Law Faculty's established connections in Asia through its Centre for Asian Legal Studies and its joint legal education agreement with Hong Kong University School of Law.

E. Demand for the Program

Considerable demand exists in both the private and public sectors, domestically and internationally, for graduates with a high level of expertise in tax law and accounting. This demand is driven by the increasing complexity of taxation, the prevalence of tax issues in personal and business planning, and the inability of professionals without specialized training to address these issues competently. Senior tax practitioners at law and accounting firms consistently report that they would prefer to hire graduate students with a high-level of training in tax than to hire undergraduates from law and accounting who must be trained on the job, and who may leave for another position after this training is complete. By allowing students to complete the degree on a part-time basis, the Program could also be an attractive option for lawyers in other fields who wish to move into the tax area and for tax practitioners who seek to enhance their knowledge and skills.

Although aimed primarily at students interested in professional practice in the private and public sectors, the LL.M. in Taxation could also provide a solid foundation for graduate students interested in further academic work in taxation. Like graduate tax programs at other law schools, the LL.M. in Taxation at UBC Law would facilitate this possibility by giving students the opportunity to engage in more extended research for credit. In this way, the LL.M. in Taxation could provide a valuable foundation for subsequent academic work leading to a Ph.D. or S.J.D.

In Canada, annual enrolments in graduate tax programs range from 15-20 students in Osgoode Hall Law School's part-time professional LL.M. program to approximately 30 students per year in Waterloo's Masters in Taxation program (see [Appendix 6](#)). Discussions with senior tax practitioners at the Vancouver offices of several law and accounting firms suggest that regional demand for graduates with a LL.M. in Taxation would be in the range of 20-25 students per year. If the program were to build a national and international reputation, annual demand could increase accordingly. In other countries, graduate tax programs report full-time enrollment figures ranging from 27

students per year at the Vienna University of Economics and Business to 260 students per year at the University of Sydney Faculty of Law (see [Section XI of this proposal](#)). As a result, there appears to be considerable potential demand for the proposed Program at UBC Law.

III. PROGRAM DESCRIPTION

A. Admission Requirements

The Program targets students coming from three different streams. The first will be students who have recently completed a LL.B. or J.D., who wish to obtain additional tax expertise beyond that available in a basic law degree. Second will be practicing lawyers who wish to move into the tax field. Third will be professionals who have been working in the tax area, who seek to enhance their knowledge and expertise in this field in order to advance in their careers. We expect that individuals in the third of these streams will be supported by their employers to enroll in the program as part of their professional development either on a full-time basis or a part-time basis.

Applicants generally will be required to hold a J.D. or LL.B., but may also include other candidates with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of tax. In addition, all applicants must meet the Faculty of Graduate Studies' minimum admission requirements. For master's degree programs, the requirements are as follows:

- Normally, applicants for a master's degree program must hold the academic equivalent of a four-year bachelor's degree from UBC with one of the following:
 - A minimum overall average in the B+ range (76% at UBC) in third- and fourth-year courses.
 - Academic standing with at least 12 credits of third- or fourth-year courses in the A grade range (80% or higher at UBC) in the field of study.
- Alternatively, applicants who do not meet the requirements stated above, but who have had other significant formal training, relevant professional experience, and/or otherwise possess demonstrable knowledge or expertise that would prepare them adequately for successful study in a specific graduate program, may be granted admission on the recommendation of the appropriate graduate program and approval of the Dean of the Faculty of Graduate Studies.

Applicants with international credentials, including degrees from non-Canadian universities, must consult Graduate Studies for information about admission requirements for applicants with international credentials.

Applicants with undergraduate training at a university where English is not the primary language of instruction, must demonstrate sufficient English language proficiency through one of the approved English language proficiency examinations. The examining body must send results directly to the Graduate Program in the Faculty of Law. The Graduate Program in Law requires:

- TOEFL: minimum score of 100, of which the reading, listening and writing component minimum is 75.
- IELTS: minimum overall band of 7.0 with a reading and writing band minimum of 7.0.
- GCE: A level English examination with a standing of at least “B”.

While UBC’s English Language Institute offers an Intensive English Program designed to prepare students for graduate study in English, the Law Faculty still requires students who complete the program or other English language training courses to demonstrate proficiency through one of the approved English language proficiency examinations.

B. Curriculum

The LL.M. in Taxation is designed as a one year, full time non-thesis degree (with a part-time option). It will involve of a total of 30 credits, consisting of 16 required credits in tax law and policy courses, at least 8 elective credits in tax law and policy courses, and up to 6 elective credits in other law courses. For most full-time students, two academic terms plus an introductory intensive course taught in August will be required to complete the course requirements. Enrolment will take place in May with classes to start in August of each year.

Required courses will include an introductory intensive course on Fundamental Concepts in Tax Law (2 credits in August), Taxation of Corporations and Shareholders (3 credits – winter term 1), Taxation of Partnerships and Other Flow-Through Entities (3 credits – winter term 2), International Taxation (4 credits – winter term 2), and a Tax Law and Policy Workshop (4 credits – all year). While the course in Fundamental Concepts in Tax Law will be open only to students enrolled in the program, the other mandatory courses will also be open to students enrolled in the J.D. program under different course numbers. Although these courses will be taught in the same room at the same time, LL.M. students will be subject to separate grading rules applicable to graduate students and will be required to complete additional written assignments beyond those required for J.D. students.

Elective tax courses will include Taxation (3-4 credits), Taxation of Trusts and Estates (3 credits), Tax Administration and Dispute Resolution (3 credits), and other courses taught as Topics in Taxation or Topics in International Taxation (1-3 credits) including short (2-3 week) “intensive” courses on comparative and international taxation (1-2 credits). All

of these courses will also be open to J.D. students under different course numbers, with separate grading rules and additional written assignments for students enrolled in the LL.M program.

Required courses will be taught primarily by full-time faculty at UBC Law, though it may also be necessary to rely on adjunct faculty from law and accounting firms to teach some of these courses from time to time. The Tax Law and Policy Workshop will combine regular sessions with a full-time faculty member at UBC Law and sessions with visiting scholars, practitioners and policy-makers. Elective courses will be taught by full-time faculty, adjuncts from law and accounting firms, and visiting scholars from other institutions and jurisdictions who will teach intensive courses on comparative and international taxation under the headings Topics in Taxation and Topics in International Taxation. Possible topics for elective courses taught as Topics in Taxation include Chinese Tax and Investment Law, Environmental Taxation, First Nations Tax Issues, Resource Taxation, U.S. Taxation, and Value-Added Taxation. Possible topics for elective courses taught as Topics in International Taxation include Tax Treaties, Transfer Pricing, and the Taxation of International Business Transactions.

In addition to these elective tax courses offered by the Faculty of Law, students can opt to take up to 4 of their elective tax credits through courses offered at another Faculty (for example, COMM452 Taxes and Decision Making or BAAC521 Taxation and Decision Making) on approval by the Director of the Program and the other Faculty. Students will also be able to engage in a directed research project supervised by a faculty member at UBC Law, for which they can receive 2 to 4 credits (depending on the length of the written work produced), which can also qualify for the elective tax course requirement.

In addition to the elective and required tax courses, students will be permitted to take up to 6 credits of non-tax law courses from the regular J.D. program (300 and 400 level), graduate program (500 level).

Students who have obtained a J.D. or LL.B. from a Canadian law school within the previous five years will not be given credit for mandatory or elective courses in the LL.M. in Taxation program that are similar to courses that these students have completed in the course of their basic law degrees. Because changes to mandatory course requirements in the basic law degree will make it increasingly difficult for students interested in taxation to graduate with more than two or three tax courses, this should not pose a significant problem for the LL.M. in Taxation, which will include a range of mandatory and elective courses. Where students have completed similar courses to mandatory courses in the LL.M. in Taxation program, the Director of the Program will have the discretion to waive these mandatory course requirements, on the condition that the student will complete the same number of credits in the form of elective tax courses including directed research.

Courses that will be offered in the LL.M. in Taxation Curriculum

	Required (16 credits)	Tax Electives (at least 8 credits)	Number of Credits
Law 561 - Fundamental Concepts in Tax Law	✓		2
Law 562 - Taxation of Corporations and Shareholders	✓		3
Law 563 - Taxation of Partnerships and Other Flow-Through Entities	✓		3
Law 565 - International Taxation	✓		4
Law 566 - Tax Law and Policy Workshop	✓		4
Law 506 - Income Tax Law		✓	3-4
Law 564 - Taxation of Trusts and Estates		✓	3
Law 567 - Tax Administration and Dispute Resolution		✓	3
Law 568 - Topics in Taxation		✓	1-3
Law 569 - Topics in International Taxation		✓	1-3

C. Outline of program for typical students

Outline of Program for a Typical Student

Summer Term	Winter Term 1	Winter Term 2
Fundamental Concepts in Tax Law (2 credits)	Taxation of Corporations and Shareholders (3 credits)	Taxation of Partnerships and Other Flow-Through Entities (3 credits)
	Tax Law and Policy Workshop (2 credits)	Tax Law and Policy Workshop (2 credits)
	Elective Tax Courses (3 credits)	International Taxation (4 credits)
	Elective Law Courses (6 credits)	Elective Tax Courses (5 credits)

D. Program Format

The Program will be delivered as a course-based program, using standard scheduling and classroom delivery, with some classes offered on an intensive basis to facilitate instruction by visiting scholars. Although primarily a full-time program, the LL.M. in Taxation will also be available to students who wish to complete the Program on a part-time basis.

Once the Program has been operating for a few years, the Faculty may consider developing co-op or certificate options, with more flexible scheduling and delivery methods. Although a co-op program in particular could enhance career prospects for graduates and facilitate recruitment in firms, it would entail substantially greater administrative resources arranging for placements.

E. Student Supervision

As a course based professional program, students in the LL.M. in Taxation will not be assigned faculty supervisors. Instead, students will take part in course work and be supervised by the instructors of individual courses. In addition, the program will be overseen by a Program Director, who will provide academic support and advice in conjunction with the Law Faculty's Associate Dean of Graduate Studies and the Faculty's Director of Professional, Graduate and Certificate Programs. Other student services such as admissions and non-academic support will be provided by Director of Professional, Graduate and Certificate Programs and the Graduate Program Administrator. As well, the Career Services Office will be available to provide professional advice and career planning resources for students.

F. Evaluation of the LL.M. in Taxation

The Faculty of Law has a comprehensive system of obtaining student evaluation for curriculum including course evaluations in line with UBC policies and practices and surveys from graduating students. With the assistance of the Director of Professional, Graduate and Certificate Programs, the Faculty Director of the program will present an annual report to the Graduate Committee of the Faculty of Law for review, with a copy to the Dean. The report will address:

- Number of students enrolled
- Number of students graduated
- Adequacy of administrative resources and faculty space
- Revenue generated/lost by the program
- Faculty evaluation of the program, including by visiting faculty
- Support from the legal or accounting community
- Student course evaluations for new courses
- Surveys of graduating students
- Career Services Office statistics for grads or other information on job placements

Recommendations for external review of the program will be made as required by the Graduate Committee in consultation with the Dean.

IV. LLM in TAXATION CORE COMPETENCIES

As discussed in the Learning Outcomes section of this document, the LL.M. in Taxation will provide graduates with a depth of knowledge and level of technical expertise that is impossible to acquire in a basic law degree. Mandatory courses will ensure that students have a solid foundation in core areas of tax practice, while optional courses will give students the ability to develop expertise in areas of interest.

Upon completion of the LL.M. in Taxation, the core competencies of students will include the ability to:

- understand the basic structure of domestic and international regimes for taxing the income of individuals and enterprises and the essential statutory rules and judicial decisions that constitute these regimes;
- appreciate the ways in which tax rules are introduced, applied and interpreted domestically and internationally;
- comprehend the incentives that these tax regimes create and the arrangements that taxpayers enter into in light of these regimes to structure their personal and economic relationships;
- apply domestic and international tax rules to practical case studies involving transactions and business structures;
- analyze key tax policy issues associated with the taxation of individuals and enterprises domestically and internationally;
- express their understanding of tax law and policy clearly and succinctly; and
- carry out the essential responsibilities of a professional tax practice, including a recognition of the ethical obligations associated with private and public practice.

V. CALENDAR STATEMENTS

UBC Curriculum Proposal Form Change to Course or Program

Category: 1

<p>Faculty: Law Department: Law Faculty Approval Date: November 15, 2012</p> <p>Effective Session <u>Summer</u> Term <u>Year</u> 2013 for Change</p>	<p>Date: Contact Person: Professor David Duff Phone:604-827-3586 Email: duff@law.ubc.ca</p>
<p>Proposed Calendar Entry:</p> <p>Law</p> <p>Degrees Offered: Ph.D., LL.M., LL.M. (Common Law), LL.M. in Taxation</p> <p>...</p> <p>Program Overview Please be advised that this is a general overview of the graduate programs offered at the Faculty of Law. For more comprehensive information please refer to the Faculty of Law.</p> <p>UBC's Faculty of Law is rich in the spirit of enquiry, committed to scholarship of the highest calibre, and ranks as one of Canada's longest-established graduate programs in law. Its faculty and students at all levels, ranging from the professional degree program through LL.M., the LL.M. (Common Law), or LL.M. in Taxation studies to the Ph.D. program, combine to make it one of the world's most intellectually exciting, challenging, and rewarding places to pursue graduate studies in law.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/index.cfm?tree=12,204,828,1186</p> <p>Present Calendar Entry:</p> <p>Law</p> <p>Degrees Offered: Ph.D., LL.M., LL.M. (Common Law)</p> <p>...</p> <p>Program Overview Please be advised that this is a general overview of the graduate programs offered at the Faculty of Law. For more comprehensive information please refer to the Faculty of Law.</p> <p>UBC's Faculty of Law is rich in the spirit of enquiry, committed to scholarship of the highest calibre, and ranks as one of Canada's longest-established graduate programs in law. Its faculty and students at all levels, ranging from the professional degree program through LL.M. or LL.M. (Common Law) studies to the Ph.D. program, combine to make it one of the world's most intellectually exciting, challenging, and rewarding places to pursue graduate studies in law.</p>

<p>UBC graduate students in law are a culturally, ethnically, and linguistically diverse body of outstanding students from around the world. All share common facilities and enjoy the benefit of a collegial life organized both formally through the Faculty and informally through the Graduate Law Student's Association, creating an unsurpassed graduate school experience. Each of our graduate degree programs is carefully structured around a core seminar providing essential foundations of knowledge appropriate for LL.M. (Common Law), LL.M., LL.M. in Taxation, or Ph.D. studies, as the case may be. Faculty supervisors work closely with students in thesis-based degrees, and course instruction is provided by enthusiastic, highly qualified law teachers who together teach one of the most wide-ranging law school programs in Canada.</p> <p>The deadline for application to all Graduate Programs in the Faculty of Law are: December 1 for the LL.M. CL and LL.M. in Taxation, and January 15 for the thesis-based LL.M. and Ph.D. programs. Early application is strongly encouraged.</p> <p>...</p> <p>...It is normally expected that students will complete their program of study in 12 months (May - April).</p> <p>Master of Laws in Taxation</p> <p>The LL.M. in Taxation degree is a one-year course-based professional program designed to provide specialized training in tax law, policy and practice.</p> <p>Admission Requirements</p>	<p>UBC graduate students in law are a culturally, ethnically, and linguistically diverse body of outstanding students from around the world. All share common facilities and enjoy the benefit of a collegial life organized both formally through the Faculty and informally through the Graduate Law Student's Association, creating an unsurpassed graduate school experience. Each of our graduate degree programs is carefully structured around a core seminar providing essential foundations of knowledge appropriate for LL.M. (Common Law), LL.M., or Ph.D. studies, as the case may be. Faculty supervisors work closely with students in thesis-based degrees, and course instruction is provided by enthusiastic, highly qualified law teachers who together teach one of the most wide-ranging law school programs in Canada.</p> <p>The deadline for application to all Graduate Programs in the Faculty of Law are: January 15 for the thesis-based LL.M. and Ph.D. programs; March 15 for the LL.M.C.L. Early application is strongly encouraged.</p> <p>...</p> <p>...It is normally expected that students will complete their program of study in 12 months (May - April).</p> <p>Contact Information Graduate Program, UBC Faculty of Law 1822 East Mall Vancouver, BC, Canada V6T 1Z1 Tel: 604.822.6449 Fax: 604.822.4781 Email: graduates@law.ubc.ca Web: www.law.ubc.ca Joanne Chung, Graduate Program Administrator</p>
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<p>Admission will be open to students with a J.D. or LL.B. from a Canadian or non-Canadian law school, as well as other candidates with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of tax. In addition, all applicants must meet the Faculty of Graduate Studies' minimum admission requirements. For master's degree programs, the requirements are as follows:</p> <ul style="list-style-type: none"> • Normally, applicants for a master's degree program must hold the academic equivalent of a four-year bachelor's degree from UBC with one of the following: <ul style="list-style-type: none"> - A minimum overall average in the B+ range (76% at UBC) in third- and fourth-year courses. - Academic standing with at least 12 credits of third- or fourth-year courses in the A grade range (80% or higher at UBC) in the field of study. • Alternatively, applicants who do not meet the requirements stated above, but who have had other significant formal training, relevant professional experience, and/or otherwise possess demonstrable knowledge or expertise that would prepare them adequately for successful study in a specific graduate program, may be granted admission on the recommendation of the appropriate graduate program and approval of the Dean of the Faculty of Graduate Studies. <p>Applicants with international credentials, including degrees from non-Canadian universities, must consult Graduate Studies for information about admission requirements for applicants</p>	<p>Type of Action: Create New Program</p> <p>Rationale for Proposed Change:</p> <p>As part of its strategic plan to be one of the world's great centres for legal education and research, the Faculty of Law is committed to enhancing its graduate program through the introduction of specialized course-based master's degrees aimed at specific areas of professional expertise. To this end, the Faculty wishes to establish a new LL.M. program with a specialization in taxation.</p> <p>Graduate programs in taxation exist at several prominent law schools in Australia, Europe and the United States, where they have proven to be an attractive addition to the academic program in terms of academic activity and financial resources. In Canada, LL.M. programs in taxation exist only in Ontario and Quebec, at Osgoode Hall Law School in Toronto and at the Écoles des hautes études commerciales (HEC) at the Université de Montréal. As the Osgoode program is part-time only and the program at HEC is available only in French, UBC Law School has a unique opportunity to establish Canada's only full-time English-language LL.M. program in taxation (with a part time option as well).</p> <p>The proposed degree will prepare graduates for specialized tax work in the private or public sectors, and would be open to students with a basic degree in law (J.D. or LL.B.) from Canadian and non-Canadian law schools as well as other candidates with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of taxation. For students with a J.D. or LL.B. from a</p>
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<p>with international credentials.</p> <p>Applicants with undergraduate training at a university where English is not the primary language of instruction, must demonstrate sufficient English language proficiency through one of the approved English language proficiency examinations. The examining body must send results directly to the Graduate Program in the Faculty of Law. The Graduate Program in Law requires:</p> <ul style="list-style-type: none"> • TOEFL: minimum score of 100, of which the reading, listening and writing component minimum is 75. • IELTS: minimum overall band of 7.0 with a reading and writing band minimum of 7.0. • GCE: A level English examination with a standing of at least “B”. <p>While UBC’s English Language Institute offers an Intensive English Program designed to prepare students for graduate study in English, the Law Faculty still requires students who complete the program or other English language training courses to demonstrate proficiency through one of the approved English language proficiency examinations.</p> <p>Program Requirements</p> <p>The LL.M. in Taxation is designed as a one year, full-time course based degree (with a part-time option). It consists of a total of 30 credits, including 16 required credits in tax law and policy courses, eight elective credits in tax law and policy courses, and up to six elective credits in other law courses. For most full-time students, two academic terms</p>	<p>Canadian law school, the proposed degree will provide graduates with a depth of knowledge and level of technical expertise beyond that which can be acquired in the basic degree. Recent changes implemented by the Federation of Law Societies of Canada, the credentialing body for the practice of law, have increased the number of mandatory courses that must be taken to obtain a basic law degree (J.D. or LL.B.), thereby reducing the number of elective courses that students can take during this degree. As a result, it is unlikely that law students interested in taxation will be able to graduate with more than two or three tax courses as part of their basic law degree. The proposed LL.M. in Taxation would provide the opportunity for students who have obtained a basic law degree to deepen their understanding of tax law by taking specialized tax courses that they are unable to fit into the J.D. or LL.B. program. For students with a J.D. or LL.B. from a non-Canadian law school, the proposed degree will not only provide greater depth in tax law but also provide a solid grounding in the principles and practices of Canadian tax law. Finally, for students with non-law backgrounds with a relevant undergraduate degree, a superior academic record, and significant work experience in the field of taxation, the proposed degree will provide an understanding of taxation as a body of law.</p> <p>Discussions with senior tax practitioners at the Vancouver offices of several law and accounting firms suggest that regional demand for graduates with a LL.M. in Taxation would be in the range of 20-25 students per year. If the program were to build a national and international reputation, annual demand could be expected to increase correspondingly.</p>
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<p>plus an introductory intensive course taught in August will be required to the complete the course requirements.</p> <p>Required courses will include an introductory intensive course on LAW 561 Fundamental Concepts in Tax Law (2 credits), LAW 562 Taxation of Corporations and Shareholders (3 credits), LAW 563 Taxation of Partnerships and Other Flow-Through Entities (3 credits), LAW 565 International Taxation (4 credits), and LAW 566 Tax Law and Policy Workshop (4 credits).</p> <p>Contact Information Graduate Program, UBC Faculty of Law 1822 East Mall Vancouver, BC, Canada V6T 1Z1 Tel: 604.822.6449 Fax: 604.822.4781 Email: graduates@law.ubc.ca Web: www.law.ubc.ca Joanne Chung, Graduate Program Administrator</p>	
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UBC Curriculum Proposal Form Change to Course or Program

<p>Category: 1 Faculty: Law Department: Law Faculty Approval Date: November 15, 2012</p> <p>Effective Session <u>Summer</u> Term Year <u>2013</u> for Change</p>	<p>Date: Contact Person: Professor David Duff Phone: 604-827-3586 Email: duff@law.ubc.ca</p>
<p>Proposed Calendar Entry:</p> <p>LAW 561 (2) d Fundamental Concepts in Tax Law</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 561: Fundamental Concepts in Tax Law is designed to provide a common basis for students with different academic backgrounds and will be taught in an intensive format over three weeks in August. It will be a mandatory course for all students enrolled in the LL.M. in Taxation program and be open only to students enrolled in this program.</p>

<p>Proposed Calendar Entry:</p> <p>LAW 562 (3) d Taxation of Corporations and Shareholders Credit will not be granted for both LAW 407 and LAW 562. <i>Prerequisite: LAW 220/506 or LAW 561.</i></p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry: N/A</p> <p>Type of Action: Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 562: Taxation of Corporations and Shareholders is intended to provide students with a comprehensive understanding of tax rules governing the most important form of business organization in Canada. The course will be mandatory for all students enrolled in the LL.M. in Taxation program.</p> <p>Although taught simultaneously with a J.D. course on the taxation of corporations and shareholders (LAW 407), graduate students will be required to complete one or more additional written assignments to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 563 (3) d Taxation of Partnerships and Other Flow-Through Entities Credit will not be granted for both LAW 408 and LAW 563. <i>Prerequisites: LAW 407/562.</i></p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 563: Taxation of Partnerships and Other Flow-Through Entities is intended to follow LAW 562: Taxation of Corporations and Shareholders, and provide students with a comprehensive understanding of Canadian tax rules governing partnerships and other flow-through entities such as trusts, which represent important forms of business organization, in Canada in addition to corporations. The course will be mandatory for all students enrolled in the LL.M. in Taxation program.</p> <p>Although taught simultaneously with a J.D. course on the taxation of partnerships and other flow-through entities (LAW 408), graduate students will be required to complete one or more additional written assignments to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 564 (3) Taxation of Trusts and Estates Not offered each year, consult Faculty. Credit will not be granted for both LAW 409 and LAW 564. <i>Prerequisite:</i> LAW 220/506 or LAW 561.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 564: Taxation of Trusts and Estates is intended to provide students with a comprehensive understanding of Canadian tax rules governing trusts and estates, which represent the most important vehicles for personal tax planning in Canada and other jurisdictions. The course will be an elective course for students enrolled in the LL.M. in Taxation program.</p> <p>Although taught simultaneously with a J.D. course on the taxation of trusts and estates (LAW 409), graduate students will be required to complete one or more additional written assignments to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 565 (4) d International Taxation Credit will not be granted for both LAW 410 and LAW 565. <i>Prerequisite:</i> LAW 220/506 or LAW 561.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 565: Taxation of Partnerships and Other Flow-Through Entities is intended to provide students with a comprehensive understanding of the international dimensions of income taxation, including principles of residence and source jurisdiction, taxation rules governing the taxation of non-residents on income earned in Canada, and taxation of Canadian residents on income earned in other jurisdictions. The course will be mandatory for all students enrolled in the LL.M. in Taxation program.</p> <p>Although taught simultaneously with a J.D. course on international taxation (LAW 410), graduate students will be required to complete one or more additional written assignments to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 566 (4) d Tax Law and Policy Workshop Credit will not be granted for both LAW 411 and LAW 566. <i>Prerequisite:</i> LAW 220/506 or LAW 561.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry: N/A</p> <p>Type of Action: Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 566: Tax Law and Policy Workshop is designed to expose students enrolled in the LL.M. in Taxation program to current debates in tax law and policy through reflection on papers presented by visiting tax scholars, tax practitioners, and tax policymakers. The workshop is intended to anchor the interdisciplinary nature of the program, and contribute to interdisciplinary exchanges and collaboration among faculty and students in relevant disciplines, such as business, economics, philosophy, and political science.</p> <p>Although the course will also be open to J.D. students, for whom the courses will be numbered LAW 411, graduate students will be required to complete an additional written assignment to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 567 (3) Tax Administration and Dispute Resolution Not offered each year, consult Faculty. Credit will not be granted for both LAW 412 and LAW 567. <i>Prerequisite:</i> LAW 220/506 or LAW 561.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry: N/A</p> <p>Type of Action: Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 567: Tax Administration and Dispute Resolution is intended to provide students with the analytical, organizational, and judgment skills necessary for serving tax clients, solving tax problems and developing strategies for achieving successful tax outcomes at all stages of the tax disputes process (from audit to appeal). The course will be an elective course for students enrolled in the LL.M. in Taxation program.</p> <p>Although taught simultaneously with a J.D. course on tax administration and dispute resolution (LAW 412), graduate students will be required to complete one or more additional written assignments to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 568 (1-4) d Topics in Taxation Credit will not be granted for both LAW 413 and LAW 568. <i>Prerequisite:</i> LAW 220/506 or LAW 561.</p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 568: Topics in Taxation is intended as a vehicle to permit various courses on domestic and comparative tax law to be taught as part of the LL.M. in Taxation, e.g., potential courses on environmental taxation, resource taxation, U.S. taxation, and tax and investment law in China. The range of credits facilitates the delivery of short (2-3 week) 1-2 credit “intensive” courses that will be taught by visiting scholars. The course will be an elective course for students enrolled in the LL.M. in Taxation program.</p> <p>Although the course will also be open to J.D. students, for whom the courses will be numbered LAW 413, graduate students will be required to complete an additional written assignment to distinguish the workload from that required in the J.D. program.</p>
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<p>Proposed Calendar Entry:</p> <p>LAW 569 (1-4) d Topics in International Taxation Credit will not be granted for both LAW 414 and LAW 569. <i>Prerequisite or Co-requisite: LAW 410/565.</i></p>	<p>URL: http://www.calendar.ubc.ca/vancouver/courses.cfm?page=code&code=LAW</p> <p>Present Calendar Entry:</p> <p>N/A</p> <p>Type of Action:</p> <p>Create New Course</p> <p>Rationale for Proposed Change:</p> <p>The faculty is proposing a new specialized graduate degree program, the LL.M. in Taxation. Together with the other courses being proposed in this Category 1 change form, this course is being created as part of the new proposed graduate program.</p> <p>LAW 569: Topics in International Taxation is intended as a vehicle to permit various courses on international tax law to be taught as part of the LL.M. in Taxation, e.g., courses on tax treaties and transfer pricing. The range of credits facilitates the delivery of short (2-3 week) 1-2 credit “intensive” courses that will be taught by visiting scholars. Since many students enrolled in the LL.M. in Taxation program can be expected to take this course as well as LAW 568 Topics in Taxation, a separate course number and name for this course is necessary in order to better identify the subject matter of the course and to prevent administrative complications if the program were to include multiple courses under the number LAW 568: Topics in Taxation. The course will be an elective course for students enrolled in the LL.M. in Taxation program.</p> <p>Although the course will also be open to J.D. students, for whom the courses will be numbered LAW 414, graduate students</p>
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	will be required to complete an additional written assignment to distinguish the workload from that required in the J.D. program.
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