

OSGOODE'S
FULL-TIME LLM IN
TAXATION LAW



Juan Carlos Diaz, JD, LLM
Current LLM Student



Develop your expertise with Canada's foremost Professional LLM for Canadian and internationally-trained tax lawyers.

Deepen your knowledge. Broaden your perspective.

Osgoode's full-time **Professional LLM in Taxation Law** gives you the chance to step away from your practice to think critically about what you know and how you can build on it. Take the time to learn from thought leaders who push boundaries and exert influence in academic scholarship, policy making, law reform and public debate.

“I decided to take a sabbatical from my practice to delve deeper into my passion for tax law. The opportunity to be taught by tax industry leaders like Professor Jinyan Li, and to engage in class with other experienced and qualified peers was an opportunity only Osgoode could provide.”

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“I was worried about how I would be perceived going in [to the LLM] given that I had a previous career in another area of law and how I would make out, but those fears were dispensed within my very first course. My prof made it so that everybody could contribute – it didn't matter that I came to tax via a non-linear / non-traditional path. I could dispense with the concern and participate with ease.”

Angela I. Salvatore, BA, JD, LLM
Tax Lawyer

Why Choose Osgoode?



Designed for Experienced Professionals

You'll get an academic experience through coursework that enhances your skillset and knowledge through discussions with fellow tax professionals. Full-time students are encouraged to explore scholarship by writing a major research paper.



Top-Notch Instructors

Get access to some of the leading minds in taxation law and policies, and leverage their experiences to help your growth.



Location

Get the best of both worlds with classes held in two locations: downtown Toronto, and at York University's Keele Campus. Immerse yourself in the hustle and bustle of one of the world's top-rated cities. Experience the culture, cuisine and social life that Toronto has to offer, and find out firsthand why the UN rates Canada as one of the best countries in the world to live in.



Build Your Network

Build relationships and study with professionals from around the globe right in your classroom. These are your future friends, clients and colleagues.



Diverse Set of Peers

Open to candidates with a JD/LLB or equivalent from anywhere in the world. You'll be joined by classmates in the part-time program who are practising lawyers or tax professionals.



Program Format and Duration

This one-year, full-time degree requires completion of 36 credits obtained through coursework and a major research paper, or through coursework only. Full-Time students take 2-3 courses each term. Annual required and core offerings include foundational tax law and policy, corporate tax, and international tax. Elective course options change each academic year and may include courses on tax litigation, financial instruments, estate and trust taxation, and US tax law. There is no thesis requirement and your progress and performance are evaluated through short papers, presentations and take-home assignments. Each LLM incorporates a research requirement, which is typically evaluated on the basis of one or more papers.

Required Courses

Tax Policy, Statutory Interpretation and the Foundations of the Taxation of Individuals [6 credits]

This course deals with the various theories of tax interpretation and styles of tax analysis and then covers: (1) The basic principles, theories, and tools of analysis needed for discussion of tax policy and planning issues; (2) Recent theories of statutory interpretation and trends in the judicial interpretation of tax laws. The need for, and problems with, implementing anti-avoidance rules are examined; and (3) An exploration of changing conceptions of the deep structure that underlies the income tax system.

Introduction to the Taxation of Corporations and Shareholders [3 credits]

This course is a survey of the tax policy issues and laws relating to the taxation of corporations and their shareholders. It is designed for students with little background in the Canadian rules for taxing corporations and shareholders. The course will lay a foundation for such students so that they can comfortably enrol in the more advanced corporate, international and other courses that will assume a basic knowledge of the design of the Canadian corporate and shareholder tax.

Sample of Elective Courses

Tax Administration and Litigation [3 credits]

The structure of the Canadian tax system and the theoretical and practical issues that arise in its administration are covered; the role of the Department of Finance, administration of the *Income Tax Act* by the Canada Revenue Agency (CRA), civil and criminal sanctions, methods of proof, CRA prosecution policies, investigative

techniques, processing procedures, search warrants, *Charter* rights and lawyer-client privilege, defending criminal prosecutions, tax court practice, and issues in international tax enforcement.

Taxation of Financial Instruments [3 credits]

This course scrutinizes the current Canadian law and the basic policies relating to the taxation of financial instruments including all forms of derivative instruments. It compares the Canadian law in this developing area to the experience in other jurisdictions, in particular, the United States, Australia and New Zealand.

Taxation of Corporate Reorganizations [3 credits]

Topics covered include transfer of property to a corporation, reorganizations into corporate form, reorganizations of the capital of a corporation, transfers of property out of a corporation, the termination of the existence of a corporation and migrations of corporations into and out of Canada. The in-depth, applied approach reviewed in the course will enable practitioners involved in tax planning to research and apply the tax law and requirements applicable to corporate reorganizations.

Complete descriptions for the following courses are available on our website

- The Taxation of Trusts and Estates [3 credits]
- Advanced Taxation of Corporations and Shareholders [6 credits]
- International Taxation [3 credits]
- Overview of US Taxation and Recent Developments [3 credits]
- Managerial Tax Planning [3 credits]
- Partnerships and Tax Shelters [3 credits]
- Major Research Paper [6 credits]

CPD accredited for legal practitioners



OsgoodePD has been approved as an Accredited Provider of Professionalism Content by the LSO. All of our LLM courses are eligible for substantive CPD hours and some are eligible for professionalism hours.

Note: Faculty, curriculum, course descriptions, degree requirements and tuition are subject to change without notice. Please visit our website for the most up-to-date information.

Program Directors

Jinyan Li

Professor, Osgoode Hall Law School

John Tobin

Partner (Tax), Torys LLP and
Distinguished Professor of Practice,
Osgoode Hall Law School

Faculty Includes

Kimberley Brooks

Dean, Faculty of Management,
Dalhousie University

Yi-Wen Hsu

Vice President, Taxation, Accor

Ed Kroft, K.C.

Chair of Tax Litigation and Dispute
Resolution Practice, Bennett Jones LLP

Geneviève Lille

Counsel, DLA Piper (Canada) LLP and
Adjunct Professor, Osgoode Hall Law
School

Amin Mawani

Associate Professor of Accounting,
Schulich School of Business

Robert Raizenne

Partner, Osler, Hoskin & Harcourt LLP

Scott Wilkie

Distinguished Professor of Practice,
Osgoode Hall Law School and Senior
Counsel, Blake, Cassels & Graydon LLP



Tuition and Fees

The 2023/2024 tuition for the Professional LLM is \$22,804.74 for domestic students and \$48,051.54 for international students, plus supplementary and additional fees.

Please visit the *Tuition and Fees* section on our website for up-to-date details on fees, including payment schedules.

Entrance Awards

Entrance awards, up to \$30,000, are open to international students applying to a full-time LLM program.

Please visit the *Financial Assistance* section on our website for more information.

Program Starts

New students can start the program every Fall. Domestic application open dates and deadlines are as follows:

Term	Application Open	Application Deadline
Fall 2024	October 1, 2023	May 1, 2024

International applicants are encouraged to apply early to be considered for entrance awards of up to \$30,000. Deadlines are as follows:

Term	Application Open	Award Deadline	Application Deadline
Fall 2024	October 1, 2023	January 15, 2024	May 1, 2024



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