



**OSGOODE'S**  
**PART-TIME**  
**PROFESSIONAL LLM**  
**IN TAXATION LAW**

Develop your expertise with internationally-renowned faculty in this part-time, Professional LLM that covers all aspects of Canadian taxation law.

Heather Evans, BA, LLB, LLM  
Executive Director & CEO, Canadian Tax Foundation and  
Director, Headwaters Health Care Foundation, McCain Foods Group Inc.,  
and C.D. Howe Institute

[osgoodepd.ca/taxation](https://osgoodepd.ca/taxation)

**OSGOODE**  
OSGOODE HALL LAW SCHOOL  
PROFESSIONAL DEVELOPMENT

**YORK**  
UNIVERSITÉ  
UNIVERSITY 

# Deepen your knowledge. Broaden your perspective.

“Osgoode’s LLM in Taxation Law has helped increase the value of my practice by augmenting the quality and depth of the advice I can provide to my clients. It was also a valuable opportunity to explore practical problems academically with some of the greatest legal minds in Canada, and helped me to better understand the issues that shape and influence the law.”

**Aaron Grinhaus, BA, JD, LLB, LLM**  
Lawyer, Grinhaus Law Firm and President and Regulatory Advisor, Fintech Venture & Advisory Corp.

“This program has raised the bar for my future academic endeavours. Osgoode’s LLM in Taxation Law was an exciting and challenging program which developed my understanding and knowledge of tax law beyond my expectations. The faculty and staff were incredibly helpful, professional, and generous with their assistance.”

**Michael Saxe, CPA, CA, TEP, LLM**  
Partner, Taxation Services, MNP

## Graduate Diploma Designed for Non-Legal Professionals

Looking for a law school experience, but not sure if the LLM is right for you? Gain a solid understanding of Canadian Law through the part-time Graduate Diploma: [osgoodepd.ca/diploma](http://osgoodepd.ca/diploma)

Osgoode’s **Professional LLM in Taxation Law** gives you the chance to step away from the daily grind 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.

## Why Choose Osgoode?



### Designed for working professionals

You’ll get an academic experience through coursework that enhances your skillset and is tailored to the working professional. If you want to complete a major research paper, you have that option.



### Top-notch instructors

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



### Elective courses with online learning options

Most elective courses have an interactive online learning option. Some courses, including required courses, may require in-person attendance. Refer to our website for attendance details for each course.



### Build your network

Study and build relationships 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 and to non-legal professionals with a university degree, superior academic record and work experience related to tax.



## Program Format and Duration

This two-year, part-time degree requires completion of 36 credits obtained through coursework and a major research paper, or through coursework only.

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 Course

### **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.

## 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]
- Tax Treaties: Policy, Application and Interpretation [3 credits]
- Tax Planning and Avoidance [3 credits]

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.



**CPD accredited for legal practitioners**  
OsgoodePD is 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.

# Program Directors

## Jinyan Li

Professor of Tax Law, Osgoode Hall Law School

## John Tobin

Partner, Taxation, Torys LLP

# Faculty Includes

## Catherine Anne Brown

Professor, University of Calgary Faculty of Law

## Kim R. Brooks

Dean, Faculty of Management, Dalhousie University

## Ed Kroft, KC

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

## Yi-Wen Hsu

Vice President, Taxation, Accor

## Geneviève Lille

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

## Amin Mawani

Program Director, Master of Health Industry Administration (MHIA); Associate Professor of Accounting, Schulich School of Business

## Dr. Shay Menuchin

Executive Director, US Tax Counsel and Global Tax Policy Lead - KPMG Private Enterprise, KPMG

## John Sorensen

Partner, Co-Leader, Tax Dispute Resolution / Co-Department Head, Toronto Business Law Department, Gowling WLG (Canada) LLP

## Chris Van Loan

Partner, Blake, Cassels & Graydon LLP

## Scott Wilkie

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



Bhuvana Rai, JD, LLM  
Tax Lawyer & Founder  
Mors & Tribute P.C.

## Tuition and Fees

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

Please visit our website for up-to-date details on fees, including payment schedules.

## Program Starts

New students can start the program every Fall term.

Term	Application Window Opens	Application Deadline
Fall 2024	October 1, 2023	May 1, 2024

 [osgoodepd.ca/taxation](https://osgoodepd.ca/taxation)

 Contact Us: [recruitment-opd@osgoode.yorku.ca](mailto:recruitment-opd@osgoode.yorku.ca)

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