

Summer 2020 Course Descriptions

Classes begin June 29th and end August 12th

Law 527: Basic Tax Law – Professor Catherine Brown

Course Description

This course examines the basic structure of the income tax system through a careful reading of the *Income Tax Act* and relevant judicial and administrative interpretations. Initial classes are devoted to the purposes of taxation, the role of the income tax, key structural features of the income tax (tax rates, tax base, accounting period, tax unit, and tax credits), and the interpretation of tax statutes. The remainder of the course examines the various categories of income or loss identified in the *Income Tax Act* (income or loss from an office or employment, income or loss from a business or property, taxable capital gains and allowable capital losses, and income from other sources), and the computation of a taxpayer's net income.

The course is designed to give students a basic understanding of the Canadian income tax, to engage students in reading and interpreting key provisions of the *Income Tax Act*, and to develop legal skills associated with critical reading and analysis. By the end of the course, students should understand the basic structure of the income tax and the organization of the *Income Tax Act* and be able to:

- research and analyse tax concepts;
- evaluate tax case law;
- apply tax concepts to everyday business activities;
- explain and apply the basic principles and policies of income tax law in Canada;
- provide reasoned arguments concerning whether particular transactions give rise to assessable income or to deductible expenditure or loss;
- explain and contrast the manner in which different sources of income are taxed;
- explain how transactions can be arranged legally to minimise a tax liability.

Scheduling

The course will be an online hybrid course consisting of a combination of synchronous and asynchronous components. The synchronous (real-time) portions will consist of live classes twice per week as outlined below. These will include break out rooms for statutory interpretation, case law analysis, and policy discussions. In addition, for each synchronous class, there will be a one hour asynchronous Module to be completed and submitted on-line.

This course is capped at 50 students.

The synchronous classes will take place on **Tuesdays & Thursdays from 11:00 am to 1:00 pm.**

Evaluation

75% Final Exam – Exam date: **Friday, August 14, 2020**

10% Participation in Discussion Groups

15% Successful Completion of 12 Modules

Grading will be based on the University's 12-band undergraduate letter grading system.

Law 533: Wills & Estates – Professor Jonnette Watson Hamilton

Course Description

This course will teach you the basics of wills and estate administration. Similar to the in-person versions of the course taught in the fall or winter terms, this course will include: the preparation, execution and interpretation of wills; testamentary capacity; testamentary gifts, alteration, revocation and republication of wills; intestate succession; family support; estate administration; powers of attorney; and personal directives. The course is focused on Alberta legislation and its interpretation; there are more than 30 different statutes and regulations that are relevant to wills and estates in this province. This course will not include the details of testamentary trusts that are covered in Law 598: Trusts, or tax considerations that are dealt with in Law 619: Estate Planning.

Scheduling

This online course is a hybrid course, with both synchronous (real-time) and asynchronous components. However, the course is primarily asynchronous. The purpose of this type of scheduling is to accommodate students' employment, volunteer and family obligations.

The asynchronous components include the readings (primarily statutes and cases with a few secondary sources), the voice-over slides that will serve as both lectures and a casebook, and the evaluation components. The synchronous components include at least one virtual class per topic in the scheduled times, as well as optional and flexible office hours outside the scheduled times.

Students are not required to attend the virtual classes at the scheduled times. Those classes will be recorded for viewing at students' convenience. Attendance at office hours can be replaced by emails or phone calls.

The course is capped at 40 students.

The synchronous components will take place on **Mondays & Thursdays from 3:00 pm to 4:00 pm.**

Materials

There are no materials to buy for this course. All required readings – statutes, cases, secondary sources, voice-over slides and other resources such as sample wills – will be available to download from D2L.

There are no recommended or optional casebooks or treatises. Those that are available are either Ontario-centric or Ontario-exclusive, or loose-leaf publications that exceed 1,000 pages, or expensive practitioner-focused videos and form manuals.

Evaluation

Evaluation components will include: quizzes (e.g. multiple choice, T/F with reasons, short answer) on each substantive topic; drafting assignments (e.g. will clauses, checklists); and a final examination written remotely worth not more than 50% of the final grade. Grading will use the normal 12-band undergraduate grading system.

The final exam will take place on Wednesday, August 19, 2020

Law 597: International Trade Law – Professor Elizabeth Whitsitt

Synchronous (real-time) online meetings: Mondays & Wednesdays 10am to 11:30 am; Plus an online multilateral trade negotiation that will take place online in real-time on Monday, August 10th (9am to 4pm)

Course Description

The circumstances in which we find ourselves remind us of the profound importance of global trade in our lives. In the midst of pandemics, trade plays a vital role in ensuring the availability and affordability of vital medicines, medical products and health care services, particularly among its most vulnerable members. International trade is crucial to ensuring access to medicines and other medical products - no country is entirely self-reliant for the products and equipment it needs for its public health systems. But this is not all. Whether we realise it or not, trade impacts the food we eat, the clothes we wear, the cars we buy, the services to which we have access and so much more. In short, there is no better time to learn about this fundamental discipline.

This course is structured to give you a useful introduction to the rules governing global merchandise trade and the institution (the World Trade Organization or WTO) that oversees this aspect of our global economy. In so doing, you will also become acquainted with current issues (e.g. pandemics, trade wars, national security) that threaten our global economy. In addition to its doctrinal components, this course has a significant skills component.

Learning in this course will occur through both synchronous (real-time) meets twice a week and asynchronous activities that will be provided to the students.

Evaluation

Students will write a bench brief to a panel of WTO experts deciding a case about trade restrictions taken in light of COVID-19 (45% of grade). They will also participate in a simulated multilateral trade negotiation (55% of grade). Because of restrictions on travel, delegates from the affected countries will have to do this negotiation online. Evaluation of this negotiation exercise will be based on two components: (1) student participation (in groups) in the negotiation, including completion of a negotiation strategy document (20%); and (2) a reflection paper (35%) to be completed individually that evaluates different aspects of the negotiation exercise.

The negotiation exercise will occur on August 10th (9am – 4pm). There is no final exam in this course.

This course may be used to fulfill the Faculty's international requirement. It is capped at 40 students.