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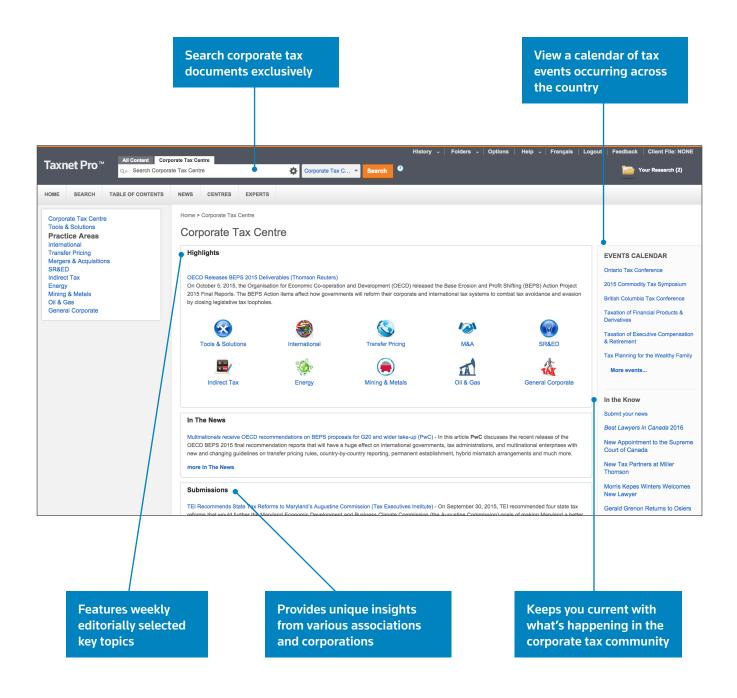


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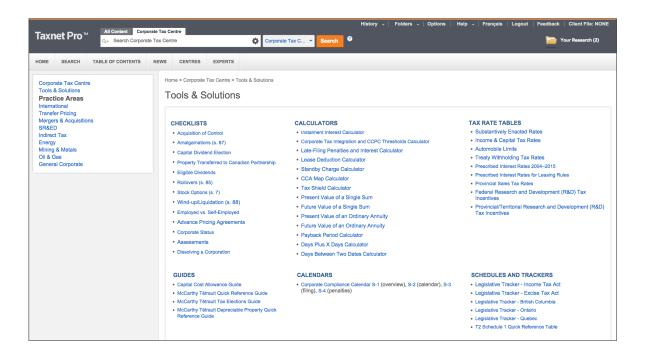
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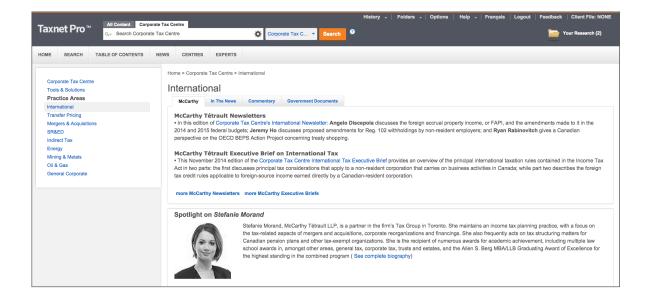
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Exclusive authoritative commentary and tax insights

Principles of Canadian Income Tax Law by Peter W. Hogg, Joanne E. Magee and Jinyan Li has been cited and quoted with approval in a number of tax cases decided by the Supreme Court of Canada. This introduction to the Canadian income tax law emphasizes the principles of income tax law, the policies that underlie the system and the major features of the system. The authors explain complex statutory provisions by focusing on the fundamental principles and legislative purpose and rationale. Notable updates include the decisions of the Supreme Court of Canada in *Copthorne Holdings*, *Craig, Garron* and *GlaxoSmithKline* as well as the references to the Canadian Federal Budget.

Fundamentals of Canadian Income Tax, Volume 1: Personal Tax, by Vern Krishna, has been completely re-written to reflect all tax legislative changes since the 2009 edition. This edition includes numerous measures from the 2014 Federal Budget, revised federal and provincial tax rates, and significant new case law from the Supreme Court of Canada and the Federal Court of Appeal. Cited and quoted by the Supreme Court of Canada, the Federal Court of Appeal, and the Tax Court of Canada, this classic work is written by a well-respected lawyer with an extensive academic background as a law professor.

Tax law evolves annually with new budgets that introduce new concepts and an increasing volume of case law. In recent years, there has been a significant shift, both in statutory and case law, in the method of interpreting the *Income Tax Act*. This commentary captures all the significant changes in tax law, including statutory provisions, case law and the administrative practices of the Canada Revenue Agency. There have also been several major cases in the Supreme Court which are introduced in this commentary.

Taxation of Corporations, Partnerships and

Trusts, by Norman C. Tobias, offers a clear overview of the income tax treatment of the three most common Canadian business and personal planning vehicles. The author analyzes each area of intermediary taxation in turn, referencing the relevant provisions of the Income Tax Act. Using each tax concept to build on discussion of the next concept, the author provides the structure and support needed to deepen your understanding of intermediary tax fundamentals. The focus is on the taxation of intermediaries: the corporation, the partnership and the trust (personal trusts, unit trusts and employment related benefits trusts). The author opens with a first-principles discussion of the interpretation of the *Income Tax Act* and the art of its reading. The application of the Income Tax Act, with relevant sections reproduced, is then covered in relation to Corporations and their Shareholders (Part I, Division B, sections 82-89); Partnerships and their Members (Part I, Division B, sections 96-103); and Trusts and their Beneficiaries (Part I, Division B, sections 104-108).

This comprehensive reference contains all relevant sections of the Act; numerical examples illustrating the application of complex taxation concepts; finding tools including a Table of Cases, a Table of Statutes, and a Topical index.

Canadian Petroleum Tax Journal, published by the Canadian Petroleum Tax Society (CPTS), features informed commentary on taxation and matters of concern to the resource industry. In 2010 Thomson Reuters became the official editors of this journal. Taxnet Pro contains issues as far back as 1988. Journals from 2010 and moving forward are also available as downloadable PDFs. Vern Krishna – Tax and International Business Research Centre offers a quick way to view current and archived articles from Vern Krishna, who is also the author of many texts in tax, international tax, and business law. His writings are frequently cited by the Supreme Court of Canada and the Tax Court of Canada. Vern Krishna is Tax Counsel, Mediator and Arbitrator in the Tax Chambers LLP and also teaches tax law at the University of Ottawa. He has been active in both his professions – law and accounting.

Newsletters written by leading law and accounting firms and focusing on areas such as:

- International Tax written by the international tax team of McCarthy Tétrault and offers indepth analysis and professional guidance on international tax. This newsletter is published approximately 4 times each year.
- **Transfer Pricing** written by the KPMG LLP transfer pricing team and provides news and analysis on tax policies regarding intercompany transfer pricing. This newsletter is published approximately 4 times each year.
- Mergers & Acquisitions (M & A) written by Torys LLP and focuses on tax issues related to mergers and acquisitions. This newsletter is published approximately 4 times each year.
- Scientific Research and Experimental Development (SR&ED) written by Deloitte and provides tax developments in research and development. This newsletter is published approximately 4 times each year.
- Indirect Tax written by Blakes and discusses tax issues faced by individuals and corporations in reference to GST/HST and Excise Taxes. This newsletter is published approximately 4 times each year.

- General Corporate (Thomson Reuters) offers authoritative commentary on tax issues faced by corporations. This newsletter is published approximately 6 times each year.
- Energy, Mining & Metals & Oil & Gas are newsletters that are included as part of the Resource Taxation area within the Corporate Tax Centre.
 - Energy covers tax issues in the energy industry
 - Mining & Metals covers tax issues in the mining and metals industry
 - Oil & Gas covers tax issues in the oil and gas industry

Other Topical Newsletters include:

- Arbitrary Assessment offers analysis and commentary on federal and provincial topics of interest (bilingual)
- Blakes on Canadian Tax Controversy & Tax Litigation covers recent developments in the area of tax controversy and litigation; Cases under Appeal, Cases of Note
- From the Foreign Desk covers tax developments from around the globe

Search across all Corporate Tax Centre by content type

Legislation relating specifically to corporations. Some of this content, including Environmental legislation and *Partnership Acts*, is exclusive to Corporate Tax Centre.

- Business & Companies Acts
- Customs Act
- Environmental Legislation
- Excise Act
- Excise Tax Act and GST Regulations
- Financial Administration Acts
- Fuel Tax
- Income & Capital Tax
- Insurance Acts
- International Financial Activity
- Interpretation Acts
- Partnership Acts
- Payroll Tax
- Pension Related Acts
- Property Related Acts
- Remission Orders
- Reporting Standards
- Resource Tax
- Sales Tax Securities Legislation
- Other Legislation

Treaties and Agreements feature third party

treaties to which Canada is not a signatory.

- United States: all US treaties
- United Kingdom: all UK treaties
- Barbados: all Barbados treaties
- Tax Information Exchange Agreements
- Social Security Agreements

Corporate Tax Centre also includes practice specific newsletters and executive briefs written by leading law and accounting firms, including:

- McCarthy Tétrault on International Tax
- KPMG on Transfer Pricing
- Torys LLP on Mergers & Acquisitions
- Deloitte on SR&ED
- Blakes on Indirect Tax
- Various authors on General Corporate Tax

Government Directories provide contact information (phone numbers and direct extensions) for ministerial employees who can answer relevant tax questions.

Budgets provide Federal budget documents from 2005 to date along with expert commentary. Provincial and territorial budgets dating back to 2005 are also included.

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| | | Taxnet Pro | Other Services |
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| | Specialty Destinations | Taxnet Pro has a greater capability of meeting the Tax Professionals' specific research needs. Five powerful resources Corporate Tax Centre, Tax & Estate Planning Centre, APFF Centre, Customs & Excise Centre, and OECD collection are specialty areas within Taxnet Pro that provide you with the information and solutions you need to make informed business decisions. | Not available on other services. |
| Ease of Use | Visual Indicators | Visual indicators help you keep track of work you have already done. | No other service has anything comparable to Taxnet Pro's visual indicators. |
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