

TABLE OF CONTENTS

<i>Acknowledgements</i>	ix
<i>Preface</i>	xi
<i>About the Authors</i>	xv
PART 1 – KEY POINTS	
Chapter 1 – Fundamental Objectives and Principles	1/1
<i>by Jean-Pierre Vidal</i>	
Chapter 2 – Overview of the BEPS Project	2/1
<i>by Jean-Pierre Vidal, Angelo Nikolakakis, and Marwah Rizqy</i>	
Chapter 3 – Two-pillar Reform: Reallocation of Taxing Rights and Global Minimum Tax ..	3/1
<i>by Lyne Latulippe and Gabriella Sobodker</i>	
Chapter 4 – History of Tax Treaties	4/1
<i>by Marwah Rizqy</i>	
Chapter 5 – Status and Structure of Tax Treaties	5/1
<i>by Allison Christians and Nicolas Benoît-Guay</i>	
Chapter 6 – Tax Law Interpretation	6/1
<i>by Chantal Jacquier, Jean-Pierre Vidal and Allison Christians</i>	
Chapter 7 – Interpretation of Canadian Tax Treaties	7/1
<i>by Chantal Jacquier, Jean-Pierre Vidal and Allison Christians</i>	

	Case Study	7/47
	by <i>Raphaël Clément</i>	
Chapter 8 – Residence in Canada		8/1
	by <i>Annick Provencher, Marie-Pierre Allard,</i> <i>Chantal Bélanger and Étienne Coutu</i>	
	Case Studies and Recommended Solutions	8/43
	by <i>Cindy Harvey</i>	
Chapter 9 – Permanent Establishment in Canada		9/1
	by <i>Annick Provencher and Étienne Coutu</i>	
	Case Studies and Recommended Solutions	9/55
	by <i>Cindy Harvey</i>	
PART 2 – CANADIAN-SOURCE INCOME		
Chapter 10 – Part I Tax for a Non-Resident of Canada		10/1
	by <i>Delphine Latulippe and Audrey Bessette</i>	
Chapter 11 – Part XIII and Part XIV Tax		11/1
	by <i>Jayme Yeung and Raphaël Clément</i>	
	Case Studies and Recommended Solutions . . .	11/45
	by <i>Cindy Harvey</i>	
Chapter 12 – Part XIII Anti-Avoidance Rules: Sections 212.1 and 212.3 of the ITA.		12/1
	by <i>Mathieu Gendron and Camille Rivard</i>	
Chapter 13 – Cross-Border Financing		13/1
	by <i>Jayme Yeung and Raphaël Clément</i>	
	Case Studies and Recommended Solutions. . .	13/53
	by <i>Sara-Michelle Marcotte-Génier</i>	
Chapter 14 – Cash Pooling Arrangements		14/1
	by <i>Julie Michaud, Sébastien Rheault</i> and <i>Jing Yu Wang</i>	

PART 3 – FOREIGN-SOURCE INCOME

Chapter 15 – Taxation of Foreign-Source Income	15/1
<i>by Judith Charbonneau Kaplan</i>	
Case Studies and Recommended Solutions . . .	15/31
<i>by Cindy Harvey</i>	
Chapter 16 – Foreign Affiliates I: Foreign Accrual Property Income	16/1
<i>by Jean-Pierre Vidal</i>	
Case Studies and Recommended Solutions . . .	16/85
<i>by Cindy Harvey</i>	
Chapter 17 – Foreign Affiliates II: Dividend to Shareholders.	17/1
<i>by Jean-Pierre Vidal</i>	
Case Studies and Recommended Solutions . . .	17/99
<i>by Cindy Harvey</i>	
Chapter 18 – Foreign Affiliates III: Income Recharacterization	18/1
<i>by Jean-Pierre Vidal</i>	
Case Studies and Recommended Solutions . . .	18/41
<i>by Cindy Harvey</i>	
Chapter 19 – Foreign Affiliates IV: Financing	19/1
<i>by Angelo Nikolakakis</i>	
Case Studies and Recommended Solutions . . .	19/39
<i>by Cindy Harvey</i>	
Chapter 20 – Foreign Affiliates V: Anti-Avoidance Rules	20/1
<i>by Jean-Pierre Vidal and Marie Blanchard</i>	
Chapter 21 – Taxation of an Offshore Investment Fund Property (Section 94.1).	21/1
<i>by Mathieu Gendron and Camille Rivard</i>	

PART 4 – TRANSFER PRICING

Chapter 22 – Transfer Pricing I:	
OECD Guidelines	22/1
by <i>Jean-Pierre Vidal</i>	
Case Studies and Recommended Solutions. . .	22/79
by <i>Jean-Pierre Vidal</i>	
Chapter 23 – Transfer Pricing II: Canadian Rules	23/1
by <i>Jean-Pierre Vidal</i> and <i>Raphaël Clément</i>	
Case Studies and Recommended Solutions. . .	23/97
by <i>Jean-Pierre Vidal</i>	
Chapter 24 – Transfer Pricing III: Intangibles,	
Services, Cost Contribution	
Arrangements	24/1
by <i>Jean-Pierre Vidal</i>	
Chapter 25 – Transfer Pricing IV: U.S. Regulations	25/1
by <i>Candace M. Marriott</i>	
Case Studies and Recommended Solutions. . .	25/53
by <i>Candace M. Marriott</i>	

PART 5 – SPECIAL TOPICS

Chapter 26 – Taxation of Non-Resident Trusts	26/1
by <i>Nadia Rusak</i> and <i>Jonathan Charron</i>	
Case Studies and Recommended Solutions. . .	26/57
by <i>Nadia Rusak</i> and <i>Jonathan Charron</i>	
Chapter 27 – Expatriates	27/1
by <i>Sophie Casgrain</i>	
Case Studies and Recommended Solutions. . .	27/43
by <i>Cindy Harvey</i>	
Chapter 28 – Multilateral Instrument (Action 15)	28/1
by <i>Marwah Rizqy</i>	

Chapter 29 – e-Commerce	29/1
by <i>Marwah Rizqy</i>	
Case Studies and Recommended Solutions. . .	29/61
by <i>Marwah Rizqy</i>	
Chapter 30 – Tax Treatment of Foreign Exchange Gains and Losses	30/1
by <i>Laura Gheorghiu</i> and <i>Malya Amghar</i>	
Chapter 31 – Collection of Foreign Tax Debts	31/1
by <i>Vincent Langlois</i> and <i>Vincent Dionne</i>	
PART 6 – U.S. TAXATION	
Chapter 32 – Introduction to U.S. Taxation	32/1
by <i>Marwah Rizqy</i>	
Chapter 33 – Estate Planning in a Canada–U.S. Context	33/1
by <i>Marwah Rizqy</i>	
Case Studies and Recommended Solutions. . .	33/21
by <i>Marwah Rizqy</i>	
Conclusion	CON/1
by <i>Jean-Pierre Vidal</i>	
Bibliography	BIB/1
Table of Legislation	LEG/1
Table of Cases	CAS/1
Index	IND/1
Table of Contents of the French Book	TCF/1