

## CANADIAN TAX FOUNDATION PUBLICATIONS

- Canadian Tax Journal – 1953 vol.1, n.1 – current
- Report of Proceedings of Tax Conference – 1947 – current
- Ontario Tax Conference – 1988 – current
- British Columbia Tax Conference – 1978 – current
- Prairie Tax Conference – 1976 – current
- Atlantic Provinces Tax Seminar – 1985 – current
- Canadian Tax Highlights – 1966 – current
- Canadian Tax Focus – 2011 – current
- Tax for the Owner Manager – 1996 – current
- Finances of the Nation – 1954 – current
- Journee D'Etudes Fiscales – 1975 – current
- Faits saillants en fiscalité canadienne – 1999 – current
- Actualités fiscales pour les propriétaires exploitants – 2010 – current

### TAX PAPERS

- 112 Effective Responses to Aggressive Tax Planning, What Canada Can Learn from Other Jurisdictions, Gilles Larin and Robert Duong with a contribution from Marie Jacques, 2009.
- 111 Reforming Canada's International Tax System, Toward Coherence and Simplicity, Brian J. Arnold, 2009.
- 110 Financing Education and Training in Canada. 2<sup>nd</sup>ed., Douglas Auld and Harry Kitchen, 2006.
- 109 The Canadian Federal-Provincial Equalization Regime: An Assessment, Alex S. MacNevin, 2004.
- 108 Venture Capital and Tax Incentives: A Comparative Study of Canada and the United States, David Sandler, 2004.
- 107 Municipal Revenue and Expenditure Issues in Canada, Harry M. Kitchen, 2002.
- 106 Taxes and the Canadian Underground Economy, David E.A. Giles and Lindsay M. Tedds, 2002.

- 105 The Income Tax Treatment of Financial Instruments: Theory and Practice, Tim Edgar, 2000.
- 104 Rationality in Public Policy: Retrospect and Prospect, A Tribute to Douglas G. Hartle, edited by Richard M. Bird, Michael J. Trebilcock and Thomas A. Wilson, 1999.
- 103 Canadian Tax Policy, 3rd. ed., Robin W. Boadway and Harry M. Kitchen, 1999.
- 102 Financing the Canadian Federation, 1867 to 1995: Setting the Stage for Change, David B. Perry, 1997.
- 101 General Payroll Taxes: Economics, Politics, and Design, Jonathan R. Kesselman, 1997.
- 100 Growth of Government Spending in Alberta, Paul Boothe, 1995.
- 99 Financing Education and Training in Canada, Harry Kitchen and Douglas Auld, 1995.
- 98 The Financing of Workers' Compensation Boards in Canada, 1960-1990, François Vaillancourt, 1994.
- 97 Personal Wealth Taxation: Canadian Tax Policy in a Historical and an International Setting, Roger S. Smith, 1993.
- 96 Intergovernmental Fiscal Relations in Canada, Robin W. Boadway and Paul A.R. Hobson, 1993.
- 95 Taxation of Private Corporations and Their Shareholders. 2<sup>nd</sup>ed., Howard J. Kellough and Peter E. McQuillan, 1993.
- 94 Fiscal Policy in Canada: An Appraisal, Thomas A. Wilson and Peter D. Dungan, 1993.
- 93 Taxation to 2000 and Beyond, Richard M. Bird and Jack M. Mintz, eds., 1992.
- 92 Property Taxation in Canada, Harry M. Kitchen, 1992.
- 91 Volume 1: Provincial Public Finances: Provincial Surveys, Melville McMillan, ed., 1991.
- Volume 2: Provincial Public Finances: Plaudits, Problems, and Prospects, Melville McMillan, ed., 1991.
- 90 Tax Discrimination Against Aliens, Non-Residents, and Foreign Activities: Canada, Australia, New Zealand, the United Kingdom, and the United States, Brian J. Arnold, 1991.
- 89 Taxation in Canada, 5th ed., J. Harvey Perry, 1990.
- 88 The Economics of the Goods and Services Tax, John Whalley and Deborah Fretz, 1990.
- 87 Tax Aspects of the Transfer of Technology: The Asia-Pacific Rim, Catharine A. Brown, 1990.

- 86 The Administrative and Compliance Costs of the Personal Income Tax and Payroll Tax System in Canada, 1986, François Vaillancourt, 1989.
- 85 A Fiscal History of Canada--The Postwar Years, J. Harvey Perry, 1989.
- 84 The Economic Impacts of Tax Reform, Jack Mintz and John Whalley, eds., 1989.
- 83 Oil and Gas in Canada: The Effects of Domestic Prices and World Events, John F. Helliwell, Mary E. MacGregor, Robert N. McRae, and André Plourde, 1989.
- 82 Health Care Expenditures in Canada: Myth and Reality; Past and Future, A.J. Culyer, 1988.
- 81 The Expenditure Budget Process of the Government of Canada: A Public Choice--Rent-Seeking Perspective, Douglas G. Hartle, 1988.
- 80 Taxes on Capital Income in Canada: Analysis and Policy, Robin W. Boadway, Neil Bruce, and Jack Mintz, 1987.
- 79 Social Security in Canada: An Economic Appraisal, John Burbridge, 1987.
- 78 The Taxation of Controlled Foreign Corporations: An International Comparison, Brian J. Arnold, 1986.
- 77 The Retail Sales Tax in Canada, A.J. Robinson, 1986.
- 76 Canadian Tax Policy, 2d ed., Robin W. Boadway and Harry M. Kitchen, 1984.
- 75 International Issues in Taxation: The Canadian Perspective, Donald J. Brean, 1984.
- 74 Taxation in Canada, 4th ed., J. Harvey Perry, 1984.
- 73 Financing Canadian Unemployment Insurance, Johnathan R. Kesselman, 1983.
- 72 Taxation of Private Corporations and Their Shareholders, Howard J. Kellough and Peter E. McQuillan, 1983.
- 71 Timing and Income Taxation: The Principles of Income Measurement for Tax Purposes, Brian J. Arnold, 1983.
- 70 Canadian R&D Incentives: Their Adequacy and Impact, Donald G. McFetridge and Jacek P. Warda, 1983.
- 69 The Meaning of Cost in Canadian Income Tax, D. Keith McNair, 1982.
- 68 Background of Current Fiscal Problems, J. Harvey Perry, 1982.
- 67 The Revenue Budget Process of the Government of Canada: Description, Appraisal, and Proposals, Douglas G. Hartle, 1982.

- 66 Tax Policy Options in the 1980s, Wayne R. Thirsk and John Walley, eds., 1982.
- 65 The Allocation of Taxing Power under the Canadian Constitution, 2d ed., G.V. LaForest, 1981.
- 64 Tax Incentives for Investment: The State of the Art, Richard M. Bird, 1980.
- 63 Canadian Tax Policy, Robin W. Boadway and Harry M. Kitchen, 1980.
- 62 Property Assessment in Canada, 3d ed., Frederic H. Finnis, 1979.
- 61 Tax Expenditures: An Examination of Tax Incentives and Tax Preferences in the Canadian Federal Income Tax System, Roger S. Smith, 1979.
- 60 The Expenditure Budget Process in the Government of Canada, Douglas G. Hartle, 1978.
- 59 Charging for Public Services: A New Look at an Old Idea, Richard M. Bird, 1976.
- 58 Canadian Tax Reform and Private Philanthropy, Richard M. Bird and M.W. Bucovetsky, 1976.
- 57 The Taxation of Canadian Co-operatives, Daniel Ish, 1975.
- 56 The New Provincial Succession Duty System: An Examination of the Succession Duty Acts of the Atlantic Provinces, Manitoba and Saskatchewan, Wolfe D. Goodman, 1972.
- 55 More Taxes and More Traffic, Nancy Bryan, 1972.
- 54 Canadian Conditional Grants since World War II, George E. Carter, 1971.
- 53 The Municipal Winter Works Incentive Program: A Study of Government Expenditure Decision-Making, Lawrence J. Close and Ronald M. Burns, 1971.
- 52 Economic Evaluation of Municipal Expenditures: PPB, A.J. Robinson, 1971.
- 51 The Growth of Government Spending in Canada, Richard M. Bird, 1970.
- 50 Property Assessment in Canada, Frederic H. Finnis, 1970.
- 49 Fiscal Need and Revenue Equalization Grants, Douglas H. Clark, 1969.
- 48 The 1968-69 Gift and Estate Tax Amendments: An Act to Amend the Income Tax Act and the Estate Tax Act, 17-18 Elizabeth II, Chapter 33, W. Ivan Linton, 1969.
- 47 Comparing Provincial Revenue Yields: The Tax Indicator Approach, James H. Lynn, 1968.
- 46 The Allocation of Taxing Power under the Canadian Constitution, Gerard V. LaForest, 1967.
- 45 Corporate Management Tax Conference: Toronto, 1966.

- 44 Essays in Taxation, A. Kenneth Eaton, 1966
- 43 The Financing of Canadian Federation: The First Hundred Years, A. Milton Moore, J. Harvey Perry, and Donald I. Beach, 1966.
- 42 Occupancy of Tax Fields in Canada, Marion H. Bryden, 1965.
- 41 Corporate Management Tax Conference: Toronto, 1965.
- 40 Inter-Government Fiscal Relationships: Fiscal Adjustment in a Federal Country, John F. Graham; and The Basics and Effects of Provincial-Municipal Fiscal Decisions, A.W. Johnson and J.M. Andrews, 1964.
- 39 Income Taxation of Inter Vivos Trusts, Marshall A. Cohen, 1964.
- 38 International Corporate Tax Conference: Toronto, 1964.
- 37 Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada, rev. ed., John F. Due and Bernard J. Kilbride, 1964.
- 36 Taxation of U.S. Private Investment in Canada, J. Peter Williamson, 1963.
- 35 Taxes and Exports, A. Milton Moore, 1963.
- 34 Corporate Management Conference: Montreal, 1963.
- 33 Oil and Gas Production and Taxes, Jacques Barbeau, ed., 1963.
- 32 Conditional Grants and Canadian Federalism: A Study in Constitutional Adaptation, Donald V. Smiley, 1963.
- 31 Personal Exemptions and Deductions: Under the Income Tax, with special reference to Canada, the U.S. and the U.K., Gwyneth McGregor and Marion H. Bryden, 1962.
- 30 Real Property Assessment in Canada, Frederic H. Finnis, 1962.
- 29 The Burden of Canadian Taxation: Allocation of Federal, Provincial and Local Taxes Among Income Classes, Irving Jay Goffman, 1962.
- 28 Recent Growth in Canadian Co-operatives, R. Craig McIvor, 1962.
- 27 Corporate Management Conference: Toronto, 1962.
- 26 Provincial Grants to Canadian Schools: 1941 to 1961, K. Grant Crawford, 1962.
- 25 The Costs of Tax Compliance: A Report on a Survey Conducted by the Canadian Tax Foundation, Marion H. Bryden, 1961.

- 24 Corporate Management Conference: Toronto, 1961.
- 23 Fiscal Needs of the Canadian Provinces, Eric J. Hanson, 1961.
- 22 Tax Appeals: A Study of the Tax Appeal Systems of Canada, the United States and the United Kingdom, Gwyneth McGregor.
- 21 Employees' Deductions under the Income Tax: A Comparative Study of Their Treatment in the United Kingdom, the United States and Canada, Gwyneth McGregor, 1960.
- 20 Australian Commonwealth Grants Commission: A Quarter Century of Fiscal Judgment, Eric J. Hanson, 1960.
- 19 Corporate Management Conference: Montreal, 1960.
- 18 Personal Corporations: A Study of Their Background and Treatment under the Canadian Income Tax, Gwyneth McGregor, 1960.
- 17 The Post-War Taxation of Canadian Co-operatives, R. Craig McIvor, 1959.
- 16 Taxation and Development in the Maritimes: A Study of Possible Routes to Economic Development for the Maritime Provinces, J.N. Wolfe, 1959.
- 15 Corporate Management Conference, 1959.
- 14 A Review of the Estate Tax Act, W. Ivan Linton, 1959.
- 13 Business Deductions under the Income Tax, Gwyneth McGregor, 1958.
- 12 Financial Aspects of Health Insurance, Malcolm G. Taylor, 1957.
- 11 Forestry Tenures and Taxes in Canada: The Economic Effects of Taxation and of the Regulating of the Crown Forests by the Provinces, A. Milton Moore, 1957.
- 10 Federal-Provincial Tax Negotiations: An Interim Report, J. Harvey Perry, 1956.
- 9 Canadian Taxation and Foreign Investment: An Analysis of the Tax Factors Which Influence Foreign Investment in Canada and Canadian Investment Abroad, Jean Boyer de la Giroday, 1955.
- 8 Taxes and Traffic: A Study of Highway Financing, 1955.
- 7 Provincial Sales Taxes: Report of a Survey of Retail Sales Taxes in Canada, John F. Due, 1953.
- 6 Financing Canadian Federation: The Federal-Provincial Tax Agreements, A Milton Moore and J. Harvey Perry, 1953.
- 5 The Municipal Business Tax in Canada, Robert M. Clark, 1952.

- 4 The Proposed Old Age Pension: The Limitations of a Universal Flat Rate System Supported by Earmarked Revenue, D.C. MacGregor, 1951.
- 3 The General Manufacturers Sales Tax in Canada, John F. Due, 1951.
- 2 The Mitigation of the Tax Penalty on Fluctuating or Irregular Incomes, John Willis, 1951.
- 1 Provincial Retail Sales Taxes in Canada, John F. Due, 1951.

**TAX PROFESSIONAL SERIES** (not numbered)

Tax Policy in Canada, Heather Kerr, Ken McKenzie, Jack Mintz, 2012

International Financial Reporting Standards: Their Adoption in Canada, Jason Doucet, Anreée Lavigne, Caroline nadeau, Jocelyn Patenaude, Dave Santerre, 2011.

Tax Expenditures: State of the Art, Selected Proceedings of the Osgoode 2009 Conference, Lisa Philipps, Neil Brooks, Jinyan Li, 2011.

Taxation of Private Corporations and Their Shareholders. 4<sup>th</sup>ed., Paul Bleiwas, John Hutson, 2010.

The Taxation of Business Profits under Tax Treaties, by Brian J. Arnold, Jacques Sasseville, and Eric M. Zolt, eds., 2003.

International Taxation in the Age of Electronic Commerce: A Comparative Study, by Jinyan Li, 2003.

Taxation of Private Corporations and Their Shareholders, Howard Kellough, Peter E. McQuillan, 1999.

Countering Tax Treaty Abuses: A Canadian Perspective on an International Issue, Nathalie Goyette, 1999.

**SPECIAL STUDIES IN TAXATION AND PUBLIC FINANCE**

- 2 Gambling and Governments in Canada, 1969-1998: How Much? Who Plays? What Payoff?, Francois Vaillancourt, Alexandre Roy, 2000
- 1 Federal-Provincial Tax Sharing and Centralized Tax Collection in Canada, Ernest H. Smith, 1998.

**FINANCING CANADIAN FEDERATION SERIES**

- 6 Federal Finance in Comparative Perspective, Richard M. Bird, 1986.
- 5 Local Government Finance in Canada, Harry M. Kitchen, 1984.
- 4 Fiscal Dimensions of Canadian Federalism, Richard M. Bird, 1980.
- 3 The Acceptable Mean: The Tax Rental Agreements, 1941-1962, R.M. Burns, 1980.

- 2 Intergovernmental Transfers in Canada, Robin W. Boadway, 1980.
- 1 Financing Canadian Government: A Quantitative Overview, Richard M. Bird, 1979.