

CURRICULUM VITAE

William Neil Brooks, Professor

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Brief Biography

Professor Neil Brooks has taught tax law and policy at Osgoode Hall Law School for over 35 years and is the director of the Graduate Program in Taxation. His research interests include tax law and policy, corporate and international tax, and financing the welfare state. He has published extensively on income tax issues and has been the editor of *Canadian Taxation*, *Osgoode Hall Law Journal* and the *Canadian Tax Journal*. He has been a consultant on tax policy and reform issues to several departments in the government of Canada, and to the governments of New Zealand, Australia and several Canadian provinces. He was Co-Vice Chair of the Ontario Fair Tax Commission and has been on several advisory committees for the Auditor-General of Canada and Revenue Canada. In 2002 he was awarded the Canadian Association of Law Teacher's Award for Academic Excellence. He is a frequent speaker and public commentator on current public finance issues. Over the past few years he has participated in capacity building projects relating to taxation in a number of low-income countries including Lithuania, Vietnam, Japan, China, Mongolia, South Africa, Bangladesh, Ghana, Zimbabwe, Sri Lanka, and Botswana.

Academic Employment

1990 -	Professor, Osgoode Hall Law School of York University
1991 - 1993	Associate Dean, Osgoode Hall Law School of York University
1988 - 1990	Associate Dean, Osgoode Hall Law School of York University
1977 - 1989	Associate Professor, Osgoode Hall Law School of York University
1974 - 1977	Assistant Professor, Osgoode Hall Law School of York University
1973 - 1974	Assistant Professor, University of Saskatchewan
1971 - 1973	Research Officer, Law Reform Commission of Canada
1970 - 1971	Clerk, Supreme Court of Canada
1969 - 1970	Lecturer, University of Illinois

Degrees

B.A. University of Alberta, 1966
LL.B. University of British Columbia, 1969

Books/monographs

The Canadian Goods and Services Tax: History, Policy and Politics (Sydney: Australian Tax Research Foundation, 1992)

A Capital Gains Tax for New Zealand, with Rick Krever (Wellington: Institute for Policy Studies, 1990)

The Quest for Tax Reform: The Royal Commission on Taxation Twenty Years Later, editor (Toronto: Carswell, 1988)

Book chapters/articles

“Going for the Jugular: Justice Bowman’s Approach to the Craft of Judging,” (with Kim Brooks), (2010) 58 (Supp) *Canadian Tax Journal* 1 – 23.

“Tax Levels, Structures, and Reforms: Convergence or Persistence,” (with Thaddeus Hwong), (2010) 11(2) *Theoretical Inquiries in Law* 791-821.

“Book review: Developing a world tax organization: The way forward,” (2009) 24(3) *Australian Tax Forum* 241-259.

“A Restatement of the Case for a Progressive Income Tax” in John G. Head and Richard Krever, eds., *Tax Reform in the 21st Century* (Netherlands: Kluwer, 2009), pp. 277-355.

“The Under-Appreciated Implications of the Tax Expenditure Concept” in Chris Evans and Richard Krever, *Australian Business Tax Reform in Retrospect and Prospect* (Pymont, NSW: Thomson Reuters, 2009), pp. 233-59.

“The appropriate role of courts in interpreting GST legislation: reflections on the Canadian experience” (2006) 6 *AGST* 1. (35 pages)

“An Overview of the Role of the VAT, Fundamental Tax Reform, and a Defense of the Income Tax” in Rick Krever and David White, *The GST in Retrospect and Prospect* (Sydney: Thomson, 2007) (61 pages)

“Individual Income Tax” (with Kevin Holmes), in *China Tax Reform and WTO Accession Report*, a report by the China International Taxation Research Institute and the International Bureau of Fiscal Documentation (Amsterdam: IBFD, 2004), pp 39-245.

"Commemoration of the Canadian Tax Journal's Fiftieth Year: The First Decade - 1953-1962," (2002), vol. 50, no. 1 *Canadian Tax Journal* 261-81; "The Second Decade - 1963-1972," vol. 50, no. 2 *Canadian Tax Journal* 630-648; "The Third Decade - 1973-1982," vol. 50, no. 3 *Canadian Tax Journal* 1056-1083; "The Fourth Decade - 1983-1992," vol. 50, no. 4 *Canadian Tax Journal* 1378-1412; "The Fifth Decade - 1993-2002," vol. 50, no. 5 *Canadian Tax Journal* 1668-1678.

"Canadian Tax Journal: Fifty Years of Influence" (2002) vol. 50, no. 6 *Canadian Tax Journal* 2059-2094.

"The Role of the Voluntary Sector in a Modern Welfare State" in Jim Phillips, Bruce Chapman and David Stevens, eds., *Between State and Market: Essays on Charities Law and Policy in Canada* (Montreal: McGill-Queens's University Press, 2001) 166-216.

"The Tax Credit for Charitable Contributions: Giving Credit Where None Is Due" in Jim Phillips, Bruce Chapman and David Stevens, eds., *Between State and Market: Essays on Charities Law and Policy in Canada* (Montreal: McGill-Queens's University Press, 2001) 457-484.

"The Logic, Policy and Politics of Tax Law" in Tim Edgar, Jinyan Li & Daniel Sandler, eds., *Materials on Canadian Income Tax* (Toronto: Carswell, 2000), ch. 1 (78 pages).

"Flattening the Claims of the Flat Taxers" (1998) 21 *Dalhousie Law Journal* 287.

"The Challenge of Tax Compliance" in C. Evans & A. Greenbaum, eds. *Tax Administration: Facing the Challenges of the Future* (Sydney: Prospect, 1998).

"The Responsibility of Judges in Interpreting Tax Legislation" in G.S. Cooper, ed., *Tax Avoidance and the Rule of Law* (Amsterdam: IBFD, 1997).

"Canadian Corporate Tax: Logic, Policies and Politics" in John Head and Richard Krever, eds., *Company Tax Systems* (Sydney: Australian Tax Research Foundation, 1997).

"The Rhetoric of Tax Politics: the Attack on Citizenship" in Richard Krever, ed., *Tax Conversations* (Deventer: Kluwer, 1997).

"The Irrelevance of Conjugal Relationships in Assessing Tax Liability" in John Head and Richard Krever, *Tax Units and the Tax Rate Scale* (Sydney: Australian Tax Research Foundation, 1996).

"Can Canadians Still Afford to Pursue Their Aspirations Collectively" in Allison Brew, Neil Brooks, Shiraz Dossa, and Shelley Davis Finson, eds., *Critical Thinking About Social Issues* (Sackville: the Anchorage Press, 1996).

"The Changing Structure of the Canadian Tax System: Accommodating the Rich" (1993) 31(1) *Osgoode Hall Law Journal* 137.

"Sales Tax Reform and the Tax Mix Change: A Canadian Perspective" in J.G. Head, ed., *Fight Back!: An Economic Assessment* (Sydney: Australian Tax Research Foundation, 1993)

"The Goods and Services Tax" in B.J. Arnold and T.W. Edgar, eds., *Materials on Canadian Tax* (Toronto: Richard de Boo, 1990), ch. IX

Developments in the First-Year Curriculum" in A Esau and I Penner, ed., *Lawyering and Legal Education into the 21st Century* (Winnipeg: Legal Research Institute, 1990)

"The Canadian Goods and Services Tax" in B.L. Fisher and R.S. McIntyre, *Growth and Equity: The Policy Challenges for the 1990s* (Washington D.C.: Institute of Taxation and Economic Policy 1990)

"Tax Evasion: Searching for a Theory of Compliant Behaviour" (with Anthony Doob) in M. Friedland, ed., *Searching for Compliance: Seven Case Studies* (Toronto: University of Toronto Press, 1989)

"The Royal Commission on Taxation Twenty Years Later: An Overview" in N. Brooks, ed., *The Quest for Tax Reform* (Toronto: Carswell, 1988)

"Principles of Corporate Tax" in B.J. Arnold, D.K. McNair and C.F.L. Young, eds., *Taxation of Corporations and Shareholders* (Carswell: Toronto, 1986), ch 1.

"Taxation of Closely-Held Corporations: The Partnership Option and the Lower Rate of Tax" (1986) 3 *Australia Tax Forum* 381.

"Future Directions in Canadian Tax Scholarship" (1985) 23 *Osgoode Hall Law Journal* 441.

"The Principles Underlying the Deduction of Business Expenses" in B. Hanson, V. Krishna and J. Rendall, eds., *Canadian Taxation* (Toronto: Richard de Boo, 1981) p. 198 (60 pages).

"The Law Reform Commission of Canada's Evidence Code", 16 *Osgoode Hall Law School* 241 (1978) (80 pages).

"Equity in the Tax Structure", in 1978 *Canadian Conference on Social Development*, (35 pages)

"Psychology and Law: Rapprochement", in *Psychology and the Litigation Process* (Toronto: Law Society of Upper Canada) (1978) (60 pages).

"The Common Law and the Evidence Code: Are They Compatible?", 27 *University of New Brunswick Law Journal* 27 (1978).

"Effects of Corroboration Instructions in a Rape Case on Experimental Juries", 15 *Osgoode Hall Law School* (no. 3) 701 (1977) (16 pages) (with Valeria Hans).

"The Judge and the Adversary System" in A.M. Linden, ed., *The Canadian Judiciary*, (Toronto: Osgoode Hall Law School, 1976), at 89 (35 pages).

"Rape and the Laws of Evidence", 23 *Chitty's Law Journal* 1 (1975) (11 pages).

"Justice and the Jury", 31 *Journal of Social Issues* (No.3) 171 (1975) (12 pages) (with Anthony Doob).

F. Book reviews and shorter notes

From time to time I write short comments in academic journals and op-ed pieces and articles for alternative magazines such as This Magazine, New Internationalist, Perception, Impact, Briarpatch and Canadian Dimension. The following are illustrative.

"A Democratic Tax Reform for Canada" (2007) 41:2 *Canadian Dimension*, March/April at 48-49, 59.

"Review: Taxing Illusions: Taxation, Democracy and Embedded Political Theory, by Phillip Hansen" in *Great Plains Research*, vol. 17, no. 1 (Spring, 2007)

"The Alliances Flat Tax: Are These Guys Serious," 21 *Policy Options* #8 (October, 2000), 16, 22 (7 pages)

"Comments on the Paper by Robin W. Boadway and Harry M. Kitchen" (1999) 47 *Canadian Tax Journal* 608.

"Tribute to John Head" in Richard Krever, ed., *Tax Conversations* (Deventer: Kluwer, 1997).

"Comment: Taxation and the Family" in R.M. Bird & I.M. Mintz, eds., *Taxation to 2000 and Beyond* (Toronto: Canadian Tax Foundation, 1992).

"Tax Fairness and Economic Renewal" in *Towards a People 's Agenda* (Ottawa: Canadian Labour Congress, 1991).

"Taxing Consumption the Canadian Way" (1991) 21 *Impact* at 20.

"Direct Expenditures versus Tax Expenditures in Canada: A Comment" in N. Bruce & I. Mintz, eds., *Tax Expenditures in Canada* (Kingston: Deutsche Institute of Public Policy, Queen's University, 1989)

"Alternatives to the GST", *This Magazine*, vol. 23 (Dec. 1989) (with Linda McQuaig) (6 pages).

"Confusing Spending with Tax Reform", *Perception*, vol. 11, (Nov./Dec. 1989) (4 pages).

"Taxing Our Intelligence", *This Magazine*, vol. 21, (Nov. 1987) (with Linda McQuaig) (6 pages)

Review of S.S. Surrey and P.R. McDaniel, *Tax Expenditures* (1986) 34 *Canadian Tax Journal* 681 (10 pages).

"Book Review: Tax Expenditures for Research and Development", in 10 *Canadian Public Policy* 248 (1984) (3 pages).

"Making the Rich Richer", *Saturday Night*, (Spring, 1981) (7 pages).

"The Case for Full Taxation of Capital Gains", 1 *Canadian Taxation* 7 (1979) (7 pages) (with Arthur Peltomm).

"The Tax Expenditure Concept", 1 *Canadian Taxation* 31 (1979) (5 pages).

"Book Review: Canadian Criminal Evidence and The Law of Evidence in Civil Cases", 54 *Canadian Bar Review* 179 (1976) (6 pages).

Technical reports

"Costs and Benefits of Taxation: Comparing High- and Low-Tax Countries" (with Thaddeus Hwong) (Ottawa: CCPA, 2006)

"Tax Freedom Day: A Flawed, Incoherent, and Pernicious Concept" (Ottawa: CCPA, 2005)

"The Share of Income Tax Paid by the Rich: The Business Press Gives another Lesson on How to Deceive with Statistics" (Ottawa: CCPA, 2005)

"Training Manual for Mongolian Tax Administrators." July, 2003 (150 pages)

"Tax and Legal Issues Relating to Regulating Public Benefit Organizations" prepared for Department of Finance, Lithuania and Harvard Institute for International Development, June 2000 (92 pages)

"Why Taxing Capital Gains is Good for the Tax System, the Economy and Tax Administration" prepared for and presented to the Portfolio Committee on Finance, Parliament of the Republic of South Africa, January 2001 (42 pages)

"Left versus Right: Why the Left is Right and the Right is Wrong" (Ottawa: Centre for the Study of Policy Alternatives, 1996).

"Long- Term Curriculum Report" (Osgoode, 1994)

"Commissioners' Personal Comments" in Report of the Ontario Fair Tax Commission, *Fair Taxation in a Changing World* (Toronto: University of Toronto Press, 1993), 1008

"Searching for an Alternative to the GST" (Ottawa: Institute for Research on Public Policy, 1990)

Charities: The Legal Framework (Ottawa: Secretary of State Department, tabled in the House of Commons, 1985)

"Search and Seizure Under the Income Tax Act" (with Judy Fudge) (Law Reform Commission of Canada, 1984)

"Tax Consequences of Work-Related Daycare Arrangements" (Toronto: Social Planning Council, 1983) (35 pages).

Pretrial Eyewitness Identification Evidence (Ottawa: Law Reform Commission) (1983) (260 pages).

The Jury in Criminal Trials (Ottawa: Law Reform Commission) (1980) (164 pages).

"The Hidden Welfare System", (Ottawa: National Council of Welfare (1976) (Report) (38 pages) (with E. Tamanpo).

Report on Evidence (Ottawa: Law Reform Commission) (1975) (114 pages) (draft report, with R. Delisle).

Co-author (with R. Delisle) of the following Study Papers Published by the Law Reform Commission of Canada, 1972-75:

1. Competence and Compellability (10 pages).
2. Manner of Questioning Witnesses (21 pages).
3. Credibility (13 pages).
4. Character (12 pages).
5. Compellability of the Accused and the Admissibility of His Statements (42 pages).
6. Judicial Notice (10 pages).
7. Opinion and Expert Evidence (30 pages).
8. Burdens of Proof and Presumptions (17 pages).
9. Hearsay (25 pages).
10. The Exclusion of Illegally Obtaining Evidence (25 pages).
11. Corroboration (19 pages).

Conference papers presented/public lectures

Each year I have normally given forty to fifty public lectures, speeches or seminars.

Editor

1977-1981 Canadian Taxation
1988-1993 Osgoode Hall Law Journal
2001- 2004 Canadian Tax Journal

Courses taught

Tax I, Taxation of Business Enterprises, International Tax, Tax Policy, Tax Planning, Tax Law as an Instrument of Social and Economic Policy, and Taxation of Wealth Transfers. For the past thirty years I have been the director of Osgoode Hall's part-time LLM programme in tax law and over the years have taught all of the courses in the programme.

University and law school committees

Over the years I have been on almost all law school committees and chaired a number of committees including, for several years, the Academic Policy Committee and the Academic Standing Committee. I was a member of the long-term curriculum committee for almost four years and wrote that committee's report to the Dean in 1994. I have been on several university committees over the years including the Senate Tenure Appeals Committee (which I chaired for a number of years), the York Co-op Housing Liaison Committee and the All-University Pension Committee.

Graduate students

I have supervised over 30 full-time students who have completed either their LLM. or D. Jur. degrees and have supervised the major research papers of hundreds of part-time LLM. students.

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