

# PERSPECTIVES ON CANADA'S EXCHANGE OF TAX INFORMATION POLICY

BY

*Professor Martha O'Brien*  
*Faculty of Law, University of Victoria, Canada*

*Chairperson: Associate Professor Stephen Phua*

**3 FEBRUARY 2014, MONDAY**

**11.00AM – 12.00PM**

**SEMINAR ROOM 3, LEVEL 3, BLK B**

**NUS, FACULTY OF LAW (BUKIT TIMAH CAMPUS)**

## ABSTRACT

As a member of the G20 and the OECD, Canada has been supportive of the recent international efforts to enhance exchange of tax information. Canada has entered into numerous tax information exchange agreements with jurisdictions where a normal tax treaty was not in place, and signed protocols with its treaty partners to bring the EOI provisions up to the new OECD standards. Canada has also signed the OECD/Council of Europe Multilateral Convention on Mutual Administration in Tax Matters. Will all these measures, not just by Canada but by other jurisdictions, actually advance international cooperation in limiting tax evasion? Will more coercive measures, such as the FATCA be necessary?

## ABOUT THE SPEAKER



Martha O'Brien is a professor of law at the Faculty of Law, University of Victoria, Canada. She holds an LL.B. from the University of Victoria (1984) and an LL.M. in Law of the European Union from the Université libre de Bruxelles (1992). She practiced Canadian and international tax law in Vancouver with leading Canadian national firms from 1992 to 2000. Her teaching includes courses on basic taxation, international and corporate taxation, Canadian corporate law, EU law and Legal Ethics. She has published widely on taxation and EU law subjects in Canadian and European journals and been a visiting professor at the University of Nagoya (2010) and the LL.M. program in business and tax law at the Sorbonne-HEC, Paris (2013).

## REGISTRATION

There is no registration fee for this seminar but seats are limited.

Closing Date: 24 January 2014, Friday

For enquiries, please contact Ms Meryl Kong at [clb@nus.edu.sg](mailto:clb@nus.edu.sg)

To register, please click [HERE](#)  
or scan the QR Code:

