TABLE OF CONTENTS

Acknowledgements ................................................. ix
Preface ................................................................. xi
About the Authors ..................................................... xv

PART 1 – KEY POINTS

Chapter 1 – Fundamental Objectives and Principles .................. 1/1
by Jean-Pierre Vidal

Chapter 2 – Overview of the BEPS Project ......................... 2/1
by Jean-Pierre Vidal, Angelo Nikolakakis,
Jessica Di Maria and Marwah Rizqy

Chapter 3 – History of Tax Treaties ............................... 3/1
by Marwah Rizqy

Chapter 4 – Tax Treaties .......................................... 4/1
by Sophie Chatel

Case Studies and Recommended Solutions .................. 4/31
by Cindy Harvey

Chapter 5 – Tax Law Interpretation ............................ 5/1
by Chantal Jacquier, Jean-Pierre Vidal
and Allison Christians

Chapter 6 – Interpretation of Canadian Tax Treaties ............. 6/1
by Chantal Jacquier, Jean-Pierre Vidal
and Allison Christians

xxix
Chapter 7 – Residence in Canada
by Annick Provencher, Jean-Pierre Vidal, Marie-Pierre Allard and Chantal Bélanger

Case Studies and Recommended Solutions
by Cindy Harvey

Chapter 8 – Permanent Establishment in Canada
by Annick Provencher

Case Studies and Recommended Solutions
by Cindy Harvey

PART 2 – CANADIAN-SOURCE INCOME

Chapter 9 – Part I Tax for a Non-Resident of Canada
by Jean-Pierre Vidal and Florie Pellerin-Catellier

Chapter 10 – Part XIII and Part XIV Tax
by Jean-Pierre Vidal and Florie Pellerin-Catellier

Case Studies and Recommended Solutions
by Cindy Harvey

Chapter 11 – Part XIII Anti-Avoidance Rules:
Sections 212.1 and 212.3 of the ITA
by Mathieu Gendron and Sara Shearmur

Chapter 12 – Borrowing and Lending of a Non-Resident’s Canadian Subsidiary
by Jean-Pierre Vidal, Florie Pellerin-Catellier and Marguerite Auclair

Case Studies and Recommended Solutions
by Sara-Michelle Marcotte-Génier

Chapter 13 – Cash Pooling Arrangements
by Julie Michaud, Sébastien Rheault and Jing Yu Wang
## TABLE OF CONTENTS

### PART 3 – FOREIGN-SOURCE INCOME

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Pages</th>
<th>Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Taxation of Foreign-Source Income</td>
<td>14/1</td>
<td>Florie Pellerin-Catellier and Judith Charbonneau Kaplan</td>
</tr>
<tr>
<td></td>
<td>Case Studies and Recommended Solutions</td>
<td>14/31</td>
<td>Cindy Harvey</td>
</tr>
<tr>
<td>15</td>
<td>Foreign Affiliates I: Foreign Accrual Property Income</td>
<td>15/1</td>
<td>Jean-Pierre Vidal</td>
</tr>
<tr>
<td></td>
<td>Case Studies and Recommended Solutions</td>
<td>15/77</td>
<td>Cindy Harvey</td>
</tr>
<tr>
<td>16</td>
<td>Foreign Affiliates II: Dividend to Shareholders</td>
<td>16/1</td>
<td>Jean-Pierre Vidal</td>
</tr>
<tr>
<td></td>
<td>Case Studies and Recommended Solutions</td>
<td>16/95</td>
<td>Cindy Harvey</td>
</tr>
<tr>
<td>17</td>
<td>Foreign Affiliates III: Income Recharacterization</td>
<td>17/1</td>
<td>Jean-Pierre Vidal</td>
</tr>
<tr>
<td></td>
<td>Case Studies and Recommended Solutions</td>
<td>17/41</td>
<td>Cindy Harvey</td>
</tr>
<tr>
<td>18</td>
<td>Foreign Affiliates IV: Financing</td>
<td>18/1</td>
<td>Angelo Nikolakakis</td>
</tr>
<tr>
<td></td>
<td>Case Studies and Recommended Solutions</td>
<td>18/31</td>
<td>Cindy Harvey</td>
</tr>
<tr>
<td>19</td>
<td>Foreign Affiliates V: Anti-Avoidance Rules</td>
<td>19/1</td>
<td>Jean-Pierre Vidal and Marie Blanchard</td>
</tr>
</tbody>
</table>
PART 4 – TRANSFER PRICING

Chapter 20 – Transfer Pricing I: the OECD Guidelines ................. 20/1
by Jean-Pierre Vidal

Case Studies and Recommended Solutions . . . 20/75
by Jean-Pierre Vidal

Chapter 21 – Transfer Pricing II: Canadian Rules . . . . 21/1
by Jean-Pierre Vidal

Case Studies and Recommended Solutions . . . 21/55
by Jean-Pierre Vidal

Chapter 22 – Transfer Pricing III: Intangibles, Services,
Cost Contribution Arrangements ............... 22/1
by Jean-Pierre Vidal

Chapter 23 – Transfer Pricing IV: U.S. Regulations . . . 23/1
by Candace M. Marriott

Case Studies and Recommended Solutions . . . 23/55
by Candace M. Marriott

PART 5 – SPECIAL TOPICS

Chapter 24 – Taxation of Non-Resident Trusts ......... 24/1
by Nadia Rusak and Jonathan Charron

Case Studies and Recommended Solutions . . . 24/55
by Nadia Rusak and Jonathan Charron

Chapter 25 – Expatriates .................................. 25/1
by Sarah Baxter

Case Studies and Recommended Solutions . . . 25/49
by Cindy Harvey

Chapter 26 – Multilateral Instrument (Action 15) .... 26/1
by Marwah Rizqy and Sara Shearmur
**TABLE OF CONTENTS**

<table>
<thead>
<tr>
<th>Chapter 27 – e-Commerce</th>
<th>27/1</th>
</tr>
</thead>
<tbody>
<tr>
<td>by Marwah Rizqy</td>
<td></td>
</tr>
<tr>
<td>Case Studies and Recommended Solutions</td>
<td>27/39</td>
</tr>
<tr>
<td>by Marwah Rizqy</td>
<td></td>
</tr>
</tbody>
</table>

**PART 6 – U.S. TAXATION**

<table>
<thead>
<tr>
<th>Chapter 28 – Introduction to U.S. Taxation</th>
<th>28/1</th>
</tr>
</thead>
<tbody>
<tr>
<td>by Marwah Rizqy</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 29 – Estate Planning in a Canada–U.S. Context</th>
<th>29/1</th>
</tr>
</thead>
<tbody>
<tr>
<td>by Marwah Rizqy</td>
<td></td>
</tr>
<tr>
<td>Case Studies and Recommended Solutions</td>
<td>29/21</td>
</tr>
<tr>
<td>by Marwah Rizqy</td>
<td></td>
</tr>
</tbody>
</table>

**Conclusion** | CON/1 |

**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 |