



## Osgoode Hall Law Journal

*Volume 52, Issue 2 (Winter 2015)*

*Tax Policy for a Better Tomorrow: Intersectoral and  
Multidisciplinary Connections, a Workshop in Honour  
of Neil Brooks*

*Guest Editor: Tim Edgar, Thaddeus Hwong & Jinyan  
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Article 1

# Introduction – Tax Policy for a Better Tomorrow

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Introduction

### Citation Information

Edgar, Timothy; Li, Jinyan; and Hwong, Thaddeus. "Introduction – Tax Policy for a Better Tomorrow." *Osgoode Hall Law Journal* 52.2 (2015) : 377-378.

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Guest Editors' Introduction

## Tax Policy for a Better Tomorrow<sup>†</sup>

TIM EDGAR,\* THADDEUS HWONG\*\* & JINYAN LI\*

THE FIVE ARTICLES IN THIS SPECIAL ISSUE, along with a retrospective on the scholarship of our colleague Professor Neil Brooks, are the product of a workshop entitled "Tax Policy for a Better Tomorrow" held in Toronto on 10–11 May 2013 to commemorate Neil's retirement as a faculty member at Osgoode Hall Law School. The workshop brought together over thirty academics from law, accounting, and economics from Canada, as well as Australia, New Zealand, the United States, Asia, and Europe. It was also attended by tax practitioners, policy-makers, journalists, and graduate students.

Neil taught tax law and policy for over forty years, and he has had a profound influence on the careers of countless students, including the three of us. It is virtually impossible to enroll in a course taught by Neil and not be inspired by his enthusiasm and knowledge of tax law and public finance. He has the true university teacher's gift of piquing the intellectual curiosity of his students and motivating them to pursue that intellectual curiosity. His body of scholarship amassed over that same time is without parallel. Indeed, there are, in truth, only a handful of legal scholars in any generation who are intellectual giants in their field, towering above all others as the standard bearers of what the scholarly life is all about. Neil is one of those rare individuals. The shadow he casts over tax law and policy in Canada is an imposing one. For all tax scholars, his work is simply

<sup>†</sup> It would not have been possible to hold the workshop without a substantial grant from the Social Science and Humanities Research Council of Canada. We also received generous financial support from the Canadian Tax Foundation, Osgoode Hall Law School, York University, and Blake, Cassels & Graydon LLP.

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the gold standard for what tax scholarship is supposed to be. It has a timelessness that is all too rare for legal scholarship. Other hallmarks of his work are clarity of thought, clarity of expression, and a command of the relevant literature unlike that of any other tax or public finance scholar. Moreover, the crispness of analysis and style is embedded in a passionate aspiration for a tax system that is most of all fair and equitable as an instrument of public policy. He has profoundly influenced the tax academy in Canada, tax policymakers, the judiciary, and the tax bar.

The articles in this symposium issue provide a wonderful testament to Neil's work as a tax scholar. The retrospective by Neil's daughter, Kim, is a thoroughly entertaining and exhaustive account that provides a sense of the depth and richness of Neil's body of scholarship. The article by Richard Bird and Eric Zolt compares tax and transfer policy in Canada and the United States and is clearly related to work that Neil and Thaddeus Hwong have done on the relationship between tax and transfer policy and social outcomes in Canada and other Organisation for Economic Co-operation and Economic Development (OECD) countries. The article by Kathy Lahey reviews gender-based budgetary analysis and the recently introduced income-splitting measures by the federal government, which are again subjects of Neil's scholarly work. The article by Scott Wilkie and Peter Hogg as well as the article by Yoshi Masui, focus on a provocative essay that Neil authored on the role of the judiciary in interpreting tax legislation. And finally, Sjbren Cnossen surveys options for the corporate income tax, concluding that the dual income tax pioneered by the Nordic countries is preferable—Neil reached much the same conclusion in a seminal paper published in a collection of essays commemorating the twentieth anniversary of the New Zealand goods and services tax.