

NOTE ON OPTIONS TO STUDY TAXATION IN CANADA

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This note provides a summary describing options to study taxation in Canada at university institutions and professional accounting associations. Courses are available at the undergraduate and graduate level. For most students, the bulk of their training in taxation will occur in undergraduate programs. However, a small number of graduate programs exists, mainly at the master level, for those willing to specialize and pursue a career in taxation.

Undergraduate Programs

Undergraduate programs are found in various discipline, mainly: accounting, law, economics, and public administration. Most programs in those disciplines have various courses, such as individual taxation, corporate taxation, taxation law, tax policy, economics of tax.

Masters Programs in Taxation

There are a small number of programs in taxation in Canada (see Table 1 for a summary):

- University of Waterloo, School of Accounting and Finance (Ontario - English)
Master of Taxation (M.Tax.)
- Université de Sherbrooke, École de gestion (Québec - francophone)
Maîtrise en fiscalité (M.Fisc.) (45 crédits)
Diplôme de 2e cycle en fiscalité (30 crédits)
- HEC Montréal / Université de Montréal, Faculté de droit (Québec - francophone)
Maîtrise en droit (LL.M.) - option fiscalité (45 crédits)
Diplôme d'études supérieures spécialisées (D.E.S.S.) en fiscalité (30 crédits)
- McGill University, School of Continuing Education (Québec - English)
Graduate Diploma in Taxation (Gr. Dip.) (30 credits)
Graduate Certificate in Taxation (Gr. Cert.) (15 credits)
- York University, Osgoode Hall Law School (Ontario - English)
Master of Laws (LL.M.) in tax

Table 1 - Summary of characteristics - Masters' level taxation program

School / École	University of Waterloo	Université de Sherbrooke		HEC Montréal / Université de Montréal		McGill University		Osgoode Hall Law School, York University
Province	Ontario	Québec		Québec		Québec		Ontario
Language / Langue	ENglish	FRançais		FRançais		ENglish		ENglish
City / Ville	Toronto	Sherbrooke Longueuil		Montréal		Montréal		Toronto
Diploma / Diplôme	MTax	MFisc	Diplôme 2e cycle en fiscalité	LLM	DESS en fiscalité	Gr. Dip.	Gr. Cert.	LLM
Study terms / Étude	3	3	3	4	3	3	2	3
Work terms / Travail	2	non	non	oui, 200 heures	non	no	no	no
Full-time / Temps plein	yes (20 months)	oui (12 mois)	oui	oui	oui (12 mois)	yes	yes	yes (12 months)
Part-time / Temps partiel	yes (2 years)	oui (4 ans)	oui	oui (4 ans)	oui	yes	yes	yes
Credits / Crédits		48 crédits	30 crédits	45 crédits	30 crédits	30 credits	15 credits	
Thesis / Essai	no	oui, essai	non	oui, travail dirigé	non	no	no	yes, thesis yes, MRP - major research paper

Other Masters Programs

A number of courses, but not dedicated programs, are available at the graduate level, for example the Advanced taxation course in a Master of Accounting (MAcc) programs equivalent to the Tax Elective course for CPA candidates.

Doctorate Programs

Most PhD programs in business, law and economics could offer an opportunity for research regarding taxation issues, depending on the research question and faculty resources. The Canadian Academic Accounting Association (CAAA) has a page on its website with a list of doctoral programs (accounting, business) in Canada. Law schools offers also Juris Doctor (JD) and PhD programs.

CPA Canada Programs

CPA Canada offered a number of learning options for tax education, such as in-person courses, elearning-online courses, elearning-webinars, blended learning, conferences and elearning on-demand. The in-person programs to specialized in taxation are listed in Table 2. The In-Depth Tax Course is the equivalent of a master degree.

Table 2 - Summary of CPA Canada in-person taxation programs

In-Depth Tax Course	(three year program)	In-Depth Corporate Reorganizations	(5 days)	Advanced Corporate Reorganizations	
		In-Depth International Tax	(5 days)	Advanced International Tax	(5 days)
		In-Depth Tax Issues for the Owner-Managed Business	(5 days)	Advanced Owner-Managed Business Taxation	
		In-Depth Tax Dispute Resolution	(2 days)		
		In-Depth Transfer Pricing	(2 days)		
Income Tax for the General Practitioner	(6 days)				
In-Depth HST/GST Course	(6 days)				

References

- CA Canada (2009). *A Report of the Tax Education Task Force*, Toronto: Chartered Accountants of Canada, October, 44p.
- CA Canada (2012). *A Report of the Tax Education Task Force*, Toronto: Chartered Accountants of Canada, January, 40p.
- CPA Canada (2016). *Report on the In-Depth Tax Program*, Toronto: Chartered Professional Accountants of Canada, May, 23p.