

## Secondary Sources

Secondary sources of information are not binding on a court and, depending on the source, are of varying persuasive value. There are a large number of secondary sources that are appropriate for tax law research and analysis, and only some of my preferred sources are referred to herein. Note that the majority of secondary sources are not available for free on-line and as such no links are provided for those not available on-line. Almost all of the sources I refer to are available at most courthouse libraries.

Secondary sources are usually the best place to begin your research, especially when you are attempting to identify all of the issues raised by the matter you are faced with.

### Handbooks

- Canadian Institute of Chartered Accountants *Handbook*
- International Financial Reporting Standards Manual

### Loose Leaf Services

- Canada Tax Service
- Canadian Tax Reporter

### Legal Encyclopedia

- Canadian Encyclopedic Digest

### Journals (all from the CTF)

- Canadian Tax Journal
- Canadian Tax Highlights
- Tax for the Owner-Manager
- Canadian Tax Focus

### Books

- Tax Policy In Canada - Heather Kerr, Ken McKenzie and Jack Mintz (eds)
- Taxation of Private Corporations and Their Shareholders - Paul Bleiwas and John Hutson
- Administration of Income Tax - Colin Campbell
- Canadian Value Added Taxation - Rod Butcher
- Taxation of Foreign Affiliates - Angelo Nikolakakis
- Foreign Investment In Canada - Peter Hayden
- Taxation of Canadian Business Expansion into the United States - Linda Stillabower
- Principles of Canadian Income Tax Law - Peter Hogg, Joanne Magee, Jinyan Li
- Taxation and Estate Planning - Catherine Brown

- Portable Tax Court Practice - Robert McMechan
- Canada Tax Words, Phrases and Rules - Marc Jolin

## Websites

- Canadian Tax Foundation - [www.ctf.ca](http://www.ctf.ca)
- FMC Tax Litigation - [www.canadiantaxlitigation.com](http://www.canadiantaxlitigation.com)
- Thorsteinssons LLP Blog - [www.thor.ca/blog](http://www.thor.ca/blog)
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Government of Canada Taxpayers'

Ombudsman: <http://www.oto-boc.gc.ca/menu-eng.html>

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