

# **A Cockfield Memorial Symposium**

## **“Tax Sovereignty in a Digital and Divided World”**

### **Location**

Osgoode Professional Development  
26th Floor, 1 Dundas Street West, Toronto

*[virtual attendance option available]*

### **Time**

September 26–27, 2025

### **Organizing Committee**

Jinyan Li ([Osgoode](#)), Benjamin Alarie ([Toronto](#)), Catherine Brown ([Calgary](#)),  
David Duff ([UBC](#)), Geoff Loomer ([UVic](#)),  
Gail Henderson ([Queen’s](#)) and Ivan Ozai ([Queen’s](#))

### **Sponsors:**



Program (tentative)

Day 1 – Friday, September 26

Time	Session
08:00–9:00am	Meet and greet
09:00–9:15am	<b>Welcome remarks</b>  Chair: Jinyan Li ( <a href="#">Osgoode</a> )  Speakers: Colleen Flood ( <a href="#">Queen’s</a> ); Heather Evans ( <a href="#">CTF</a> ); Kim Maguire ( <a href="#">Osler</a> )
09:15–11:00am	<b>Panel I – Tax Sovereignty Between Law and Power</b>  Chair: Heather Evans ( <a href="#">CTF</a> )  Kim Brooks ( <a href="#">Dalhousie</a> ) and Opeyemi Bello ( <a href="#">Manitoba</a> ), <i>Amidst Global Hostilities and Retaliatory Tariffs and Taxation: Analyzing How International Tax Policy Can Foster Global Peace</i>  Craig Elliffe ( <a href="#">Auckland</a> ), <i>Taxing Foreigners Discriminatorily: Asserting Sovereignty in the Digital Age</i>  Reuven Avi-Yonah ( <a href="#">Michigan</a> ) and Blazej Kuzniacki ( <a href="#">Lazarski</a> ), <i>Rule of Law v. Rule of Power: A Case Study of US Defence Measures in light of the International Law of Countermeasures</i>  Commentators: Shawn Porter ( <a href="#">Deloitte</a> ); Remi Gagnon ( <a href="#">Finance, Canada</a> )
11:00–11:15am	Break
11:15am–1:00pm	<b>Panel 2 – Tax Sovereignty: Legitimate Authority and Boundaries</b>  Chair: Geoff Loomer ( <a href="#">UVic</a> )  Tsilly Dagan ( <a href="#">Oxford</a> ), <i>Rethinking Tax Sovereignty: Between Power and Legitimate Authority</i>  Ana Paula Dourado ( <a href="#">Lisbon</a> ), <i>TBC</i>  Jennifer Farrell ( <a href="#">Western</a> ), <i>Tax implications of the new EU Foreign Subsidies Regulation Rules</i>  Commentators: Stephen Shay ( <a href="#">Boston College</a> ); Cees Peters ( <a href="#">Tilburg</a> )
1:00–2:00pm	Lunch
2:00–3:45pm	<b>Panel 3 – Sovereignty in the Age of Digitalization</b>  Chair: Ken Klassen ( <a href="#">Waterloo</a> )  Yariv Brauner ( <a href="#">Florida</a> ), <i>When Things Break Down: Taxing the Digital Economy in an Even Less Cooperative World</i>  Ivan Ozai ( <a href="#">Queen’s</a> ), <i>Taxing Decentralized Governance</i>  David Duff ( <a href="#">UBC</a> ), <i>Globalization, Digitalization, and Individual Taxation</i>  Commentators: Lori McMillan ( <a href="#">Washburn</a> ); Shay Menuchin ( <a href="#">KPMG</a> )
3:45–4:00pm	Break
4:00–5:15pm	<b>Panel 4 – AI, Tax Avoidance and Disputes Resolution</b>  Chair: Ivan Ozai ( <a href="#">Queen’s</a> )  Jean-Pierre Vidal ( <a href="#">HEC Montréal</a> ) and Natalie Goulard ( <a href="#">KPMG</a> ), <i>GAAR, Economic Substance, and Artificial Intelligence</i>  Geoff Loomer ( <a href="#">UVic</a> ), <i>Tax Treaty Shopping in the Digital Era: Is Canada Responding Effectively?</i>  Commentators: Jeffrey Trossman ( <a href="#">Blakes</a> ); Catherine Brown ( <a href="#">Calgary</a> )

Day 2 – Saturday, September 27

Time	Session
09:00–10:45am	<p><b>Panel 5 – Transnational Networks and Global Tax Governance</b></p> <p>Chair: Amin Mawani (<a href="#">York</a>)</p> <p>Shu-Yi Oei (<a href="#">Duke</a>), <i>Transnational Actors and Networks in Global Tax Reform</i></p> <p>Allison Christians (<a href="#">McGill</a>), <i>Triple Threat: Taxes, Tariffs and Trump</i></p> <p>Miranda Stewart (<a href="#">NYU/Melbourne</a>), <i>Are We Still Regulating Up? Transnational Networks and Global Cooperation in Tax Administration</i></p> <p>Commentators: Lilian Faulhaber (<a href="#">Georgetown</a>); Angelo Nikolakakis (<a href="#">EY</a>)</p>
10:45–11:00am	<p><b>Break</b></p>
11:00am–12:30pm	<p><b>Panel 6 – Tax Sovereignty Asserted and Practiced</b></p> <p>Chair: David Duff (<a href="#">UBC</a>)</p> <p>Jonathan Farrar (<a href="#">WLU</a>), <i>Mapping Public Attitudes Toward Taxation: A Cross-National Study of Fiscal Citizenship</i></p> <p>Lyne Latulippe (<a href="#">Sherbrooke</a>) and Nicolas Proulx, <i>Members of Parliament in Development and Adoption of International Tax Policy</i></p> <p>Jinyan Li (<a href="#">Osgoode</a>) and Angelo Nikolakakis (<a href="#">EY</a>), <i>Shrinking Sovereignty in Canadian Tax Law? An Historical Inquiry</i></p> <p>Commentators: Sophie Chatel (<a href="#">MP</a>); Shawn Port (<a href="#">Deloitte</a>)</p>
12:30–1:10pm	<p><b>Wrap-up and Farewell Lunch</b></p> <p>Join us for a light lunch after the program concludes</p>