
Re-Imagining Tax for the 21st Century: Inspired by the Scholarship of Tim Edgar

This issue of the *Canadian Tax Journal* features the first of four groups of papers presented at a symposium on February 8-9, 2019 titled Re-Imagining Tax for the 21st Century: Inspired by the Scholarship of Tim Edgar. The symposium was co-organized by Osgoode Hall Law School and the School of Law, University of Sydney (Australia), and it was supported by the Canadian Tax Foundation, the Social Sciences and Humanities Research Council (SSHRC), and the International Fiscal Association (IFA) (Canadian Branch). The event was inspired by the scholarship of the late Tim Edgar, who taught in Canada and Australia and was a pillar of the Canadian tax academy. In his scholarship, Tim tackled some of the most challenging issues in tax law and policy. He did so with a relentless commitment to the underlying economic and moral principles of an efficient and just tax system. He never allowed political considerations or easy solutions to affect the integrity of his research and writing. In his career-long commitment to improving the quality of our tax law, his voice was a unique and unmistakable one in the community of Canadian tax scholarship.

The symposium brought together a large number of leading Canadian and Australian tax experts from multiple disciplines—tax practitioners, scholars, and students. The choice of theme for the conference (“re-imagining tax for the 21st century”) was motivated by the current turbulence of circumstances that are affecting taxation and that have given rise to fundamental questions about the utility and adequacy of income taxation as (1) a primary (or even a reliable) source of government revenue, (2) an instrument for social justice, and (3) a catalyst for economic direction. Income tax was introduced in 1917 in Canada, and in 1915 in Australia. Over the past 100 years, profound social and economic changes have affected how the income tax system functions. It is true that the need to rely on income tax to raise revenue, redistribute income, and regulate private activities remains the same; the “DNA” and structure of the tax system are more or less unchanged. Some would say, however, that the income tax system has become exceedingly complex and possibly outdated in important ways and is thus inadequate for addressing 21st-century issues in both domestic and international contexts. As a fitting tribute to Tim Edgar, presenters and discussants at the symposium tackled some of the most difficult tax policy questions, and they shared insights on future reforms.

The papers selected for publication in this journal fall under the following themes: the future of income tax; globalization and digitization; automation and tax

transplants; and the GAAR and tax as accessory. These papers are book-ended by an introduction (and tribute) by J. Scott Wilkie in this issue of the journal, and a review of Tim Edgar's scholarship by Rick Krever, which will appear in the second issue of volume 69, 2020.

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