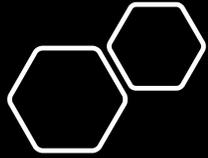


**Principles that Matter  
and Can Improve Our  
Understanding of  
Discrimination in the Tax-  
Law Context**

Law Commission of Canada

January 30, 2025

Esteban Vallejo Toledo / 'stɛbən və'dʒɛhɔ tɔ'lɛdɔ /



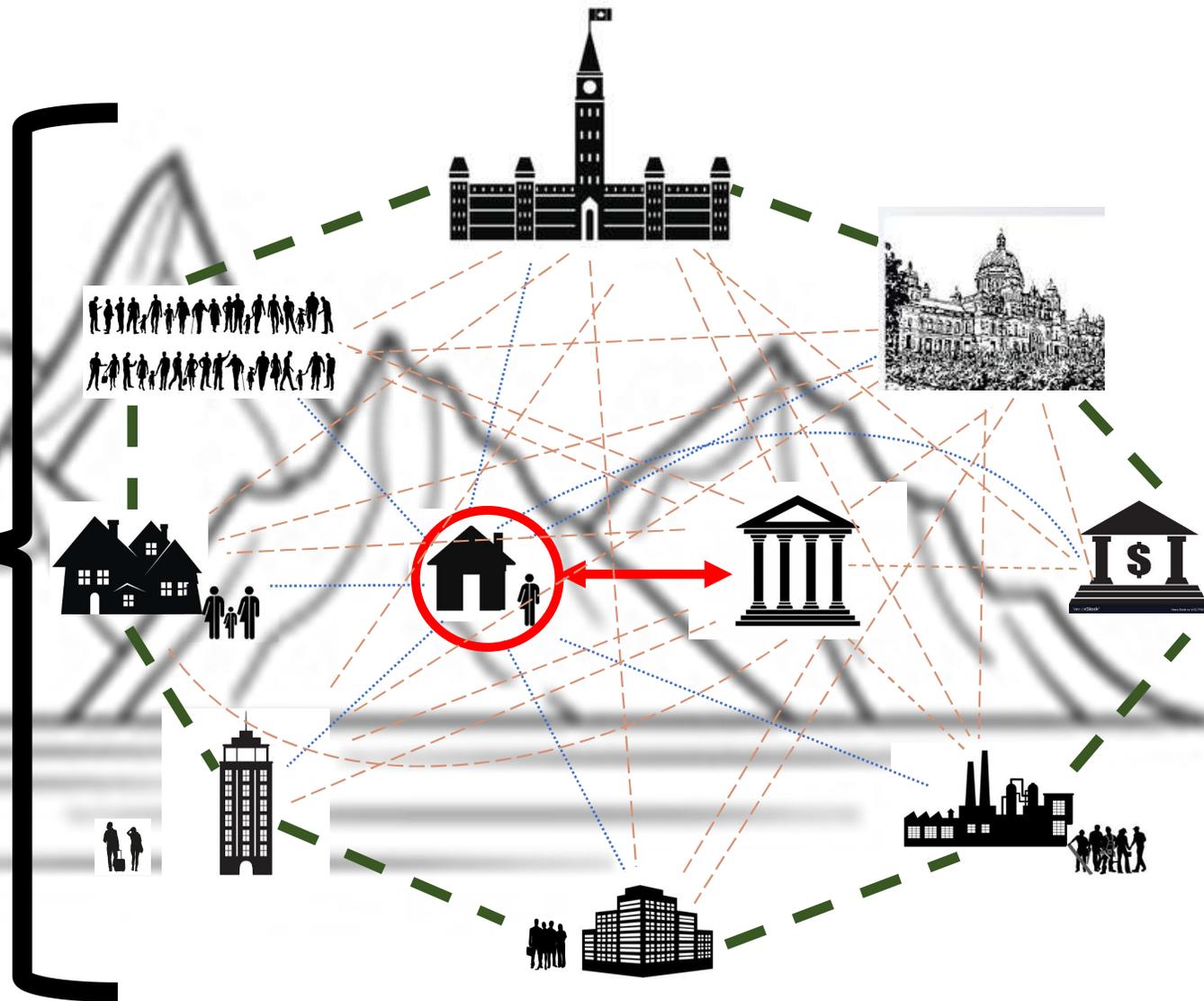
# Plan

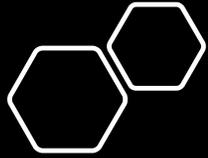
**Objective**: Throughout this session, I will share some thoughts about a section of my research that is intended to address the discriminatory effects of the BC Additional Property Transfer Tax for Foreign Entities

- Introduction to my project
- Essential concepts
- Proposed approach to discrimination in the tax law context

**Taxation: set or network of tax law relationships**

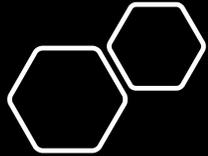
- **Property taxes**
- **Income tax + PST + GST**
- **Non-resident property transfer tax**
- **Vacant-home tax**



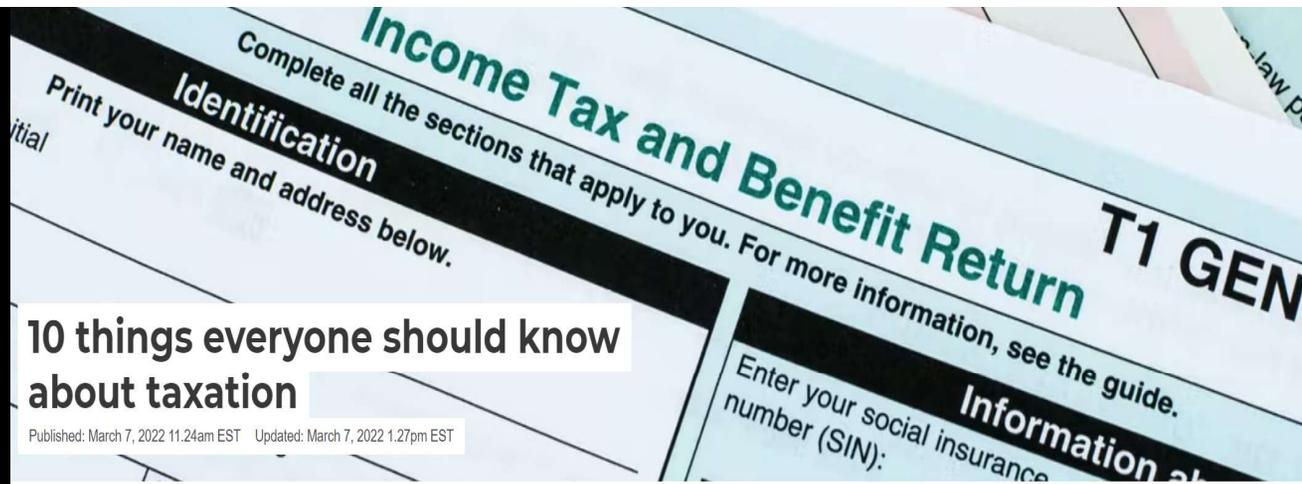


# My comparative and pluralistic legal-geography perspective

- I study taxation as a social practice that is diverse and not limited to state-based societies
- Taxation consists of a set or network of tax-law relationships that allows different communities to levy wealth from social landscapes to ensure collective viability. By studying taxation from a comparative and pluralistic legal-geography perspective, I consider how individuals and communities interact with and relate to their landscapes and resources to better explain how wealth is produced and shared or levied for social benefit
- Taxation is a social practice that does not ravage social resources. Instead, it is based on different values and principles that inform social norms and people's rights and obligations regarding the portions of wealth to be contributed to pursue common or public goals and the portions of wealth to be preserved to satisfy individual needs or generate more wealth



People's understanding of taxes could be part of the reason why so many questionable taxes are introduced



## 10 things everyone should know about taxation

Published: March 7, 2022 11:24am EST Updated: March 7, 2022 1:27pm EST

Keeping these aspects of taxation in mind can help us hold governments accountable for the taxes that they try to implement and prevent future unethical and legally questionable taxes from being put in place. (Shutterstock)

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Canadian tax history has been fraught with controversies. One example is the racist head tax that was placed on Chinese migrants from 1883 until 1923, demonstrating that taxation can be both political and discriminatory.

Québec Premier François Legault triggered the most recent controversy when he proposed the idea of taxing unvaccinated citizens. Even though Legault dropped the ethically and legally questionable tax, the reaction to it illustrated just how controversial taxes can be.

*Read more: [Sex, taxes & COVID-19: How sex workers navigated pandemic relief efforts](#)*

Ethically and legally questionable taxes aren't limited to Canada. It's an internationally recurring practice that affects people in different, and often unequitable, ways.

### Author



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### Disclosure statement

Research by Esteban Vallejo Toledo has been awarded by the Social Sciences and Humanities Research Council of Canada, Law Foundation of British Columbia, and the University of Victoria.

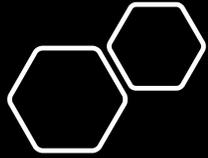
### Partners



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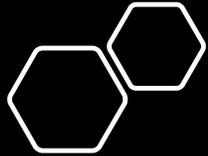
Available online: <https://theconversation.com/10-things-everyone-should-know-about-taxation-176525>



# Taxes

What is a tax?

- Economic view: an imposition of costs on individuals or companies by governments
- Legal view: contribution from taxpayers to governments



# Taxes

## What is a tax?

- Contribution required by the government
- Created by law (“socially discussed”)
- Inseparable from legal conducts and events
- Connected to events that denote economic substance or relevance
- Required from all taxpayers whose conduct reveals economic capacity and is connected to an event that denotes economic substance or relevance (generality)
- Collected and administered according to each society’s laws
- Generate revenue that sustains societies
- Payment for which the taxpayers don’t expect to receive something in return
- Determined according to substance rather than nomenclature
- Not a confiscation instrument (what about fairness?)



Thank you!