

## Benjamin Réal Douglas Alarie

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CONTACT **Faculty of Law**  
INFORMATION **University of Toronto** *Office:* 416-946-8205  
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Toronto, Ontario M5S 2C5

EXPERIENCE **University of Toronto, Faculty of Law**  
Toronto, Ontario, Canada  
*Full Professor* (with tenure), September 2018 to present  
*Osler Chair in Business Law*, January 2016 to present  
*Associate Dean, First Year Program*, July 2011 to June 2015  
*Associate Professor* (with tenure), June 2009 to September 2018  
*Assistant Professor* (tenure-track), July 2004 to June 2009

**Supreme Court of Canada**  
Ottawa, Ontario, Canada  
Law Clerk to Madam Justice Louise Arbour  
September 2003 to July 2004

EDUCATION **Yale Law School**  
New Haven, Connecticut, United States  
September 2002 to May 2003  
*Master of Laws* (degree conferred May 26, 2003)  
21 of 23 graded credits awarded with *Honors*

**University of Toronto, Faculty of Law**  
Toronto, Ontario, Canada  
September 1999 to April 2002  
*Juris Doctor, with Honour Standing* (degree conferred June 12, 2002)  
Class Rank: 3 of 184 (in graduating year)

**University of Toronto, Department of Economics**  
Toronto, Ontario, Canada  
September 2000 to April 2002  
*Master of Arts* (degree conferred June 10, 2002)  
Class Rank: 1 of 51

**Wilfrid Laurier University, School of Business and Economics**  
Waterloo, Ontario, Canada  
September 1995 to April 1999  
*Bachelor of Arts, with High Distinction* (degree conferred June 4, 1999)  
Class Rank: 4 of 851

PROFESSIONAL  
HONOURS AND  
AWARDS

Clifford Chance Prize for outstanding paper (*Regulation by Machine*), Neural Information Processing Conference, Barcelona, Spain, 2016.

Alan Mewett QC Prize for teaching excellence, Faculty of Law, University of Toronto, 2009.

Osgoode Society for Canadian Legal History Prize, Ontario Bar Examinations (99th percentile), 2004.

Shearman Sterling Prize for best business law article in the University of Toronto, Faculty of Law Review, 2003.

Junior Fellow, Massey College, University of Toronto, 1999-2002.

PUBLICATIONS

*Ahead by a Century: Tim Edgar, machine-learning and the future of anti-avoidance* (2020) 68(2) *Canadian Tax Journal* 613-629. Peer reviewed.

*Predicting Economic Substance Cases with Machine Learning* (2020) 22(2) *Journal of Tax Practice and Procedure* 35-41, with Abdi Aidid. Peer reviewed.

*Data Analytics and Tax Law*, in Roland Vogl *et al.*, eds., RESEARCH HANDBOOK ON BIG DATA LAW (Edward Elgar, 2021), with Anthony Niblett and Albert Yoon. Peer reviewed.

*Quantitative Analysis of Judicial Voting*, in David Law *et al.*, eds., RESEARCH METHODS IN CONSTITUTIONAL LAW (forthcoming Elgar), with Andrew Green. Peer reviewed.

*Using AI to characterize financing between related parties* (May 18, 2020) 96(7) *Tax Notes State* 915-920, with Abdi Aidid and Bettina Xue.

*Turning Standards into Rules Part 5: Weighing the Factors in Capital Gains vs. Ordinary Income Decisions* (January 14, 2019) (Bloomberg, Bureau of National Affairs). 8 pages, double spaced.

*Canadian Income Tax Law, 6th ed.* (LexisNexis Butterworths, 2018), with David Duff, Geoffrey Loomer and Lisa Philipps. 1420pp.

*Turning Standards into Rules Part 4: Machine Learning and Economic Substance* (December 28, 2018) 249 DTR 11 (Bloomberg, Bureau of National Affairs). 8 pages, double spaced.

*Turning Standards into Rules Part 3: Behavioral Control Factors in Employee vs. Independent Contractor Decisions* (December 14, 2018) (Bloomberg,

Bureau of National Affairs). 8 pages, double spaced.

*Turning Standards into Rules Part 2: How Do Financial Risk Factors Affect Debt vs. Equity Determinations?* (December 3, 2018) 233 DTR 10 (Bloomberg, Bureau of National Affairs). 8 pages, double spaced.

*Turning Standards into Rules Part 1: Using Machine Learning to Predict Tax Outcomes* (September 18, 2018) 182 DTR 10 (Bloomberg, Bureau of National Affairs). 8 pages, double spaced.

*Legislated Interpretation and Tax Avoidance in Canadian Income Tax Law*, in Christopher Hunt *et al.*, eds., *Legislating Statutory Interpretation: Perspectives from the Common Law World* (Carswell, 2018) at 75-110, with David Duff. Peer reviewed.

*How Artificial Intelligence will Affect the Practice of Law*, (2018) 68(1) UNIVERSITY OF TORONTO LAW JOURNAL 106-124, with Anthony Niblett and Albert Yoon. 18pp. Peer reviewed.

*Computational Legal Research and the Advocates of the Future*, (2018) 36(4) ADVOCATES' QUARTERLY 12-17, with Anthony Niblett and Albert Yoon. 6pp.

*Commitment and Cooperation on High Courts: A Cross-Country Examination of the Institutional Constraints on Judicial Decision-Making*, Oxford University Press (2017), with Andrew Green. 352pp.

*Regulation by Machine*, (forthcoming) JOURNAL OF MACHINE LEARNING RESEARCH, with Anthony Niblett and Albert Yoon. 7pp. Peer reviewed.

*Using Machine Learning to Predict Outcomes in Tax Law*, (2016) 58(3) CANADIAN BUSINESS LAW JOURNAL 231-254, with Anthony Niblett and Albert Yoon. 24pp. Peer reviewed.

*Law in the Future*, (2016) 66(4) UNIVERSITY OF TORONTO LAW JOURNAL 423-428, with Anthony Niblett and Albert Yoon. 6pp. Peer reviewed.

*The Path of the Law: Towards Legal Singularity*, (2016) 66(4) UNIVERSITY OF TORONTO LAW JOURNAL 443-455. 13pp. Peer reviewed.

CANADIAN INCOME TAX LAW, 5TH ED. (LexisNexis Butterworths, 2015), with David Duff, Kim Brooks, Geoffrey Loomer and Lisa Philipps. 1429pp.

*The Challenge of Tax Avoidance for Social Justice in Taxation*, in H.P. Gaisbauer, G. Schweiger, and C. Sedmak, eds., PHILOSOPHICAL EXPLO-

RATIONS OF JUSTICE AND TAXATION (Springer International, 2015) 83-100. 18pp.

*Panel Selection on High Courts*, (2015) 65(4) UNIVERSITY OF TORONTO LAW JOURNAL 335-381, with Andrew Green and Edward Iacobucci. 47pp. Peer reviewed.

*Policy Preferences and Expertise in Canadian Tax Adjudication*, (2014) 62(4) CANADIAN TAX JOURNAL 985-1027, with Andrew Green. 43pp. Peer reviewed.

*Advance Tax Rulings in Perspective: A Theoretical and Comparative Analysis*, (2014) 20(4) NEW ZEALAND JOURNAL OF TAXATION LAW AND POLICY 355-384, with Kalmen Datt, Adrian Sawyer and Greg Weeks. 30pp. Peer reviewed.

*Accumulating Wisdom: An Updated Empirical Examination of Class Counsel Fees in Ontario Class Actions*, (2014) 9(2) CANADIAN CLASS ACTION REVIEW 355-384, with Peter Flynn. 30pp.

*The Importance of Family Resemblance in 'Series of Transactions' after Cophorne Holdings*, (2014) 62(1) CANADIAN TAX JOURNAL 69-109, with Julia Lockhart. 41pp. Peer reviewed.

CANADIAN INCOME TAX LAW, 4TH ED. (LexisNexis Butterworths, 2012), with David Duff, Kim Brooks, Geoffrey Loomer and Lisa Philipps. 1358pp.

*The Taxation of Winnings from Poker and other Gambling Winnings in Canada*, (2011) 59(4) CANADIAN TAX JOURNAL 731-763. 33pp. Peer reviewed.

*Tax Aspects of Canadian Fiscal Federalism* in Gianluigi Bizioli, ed., TAX ASPECTS OF FISCAL FEDERALISM: A COMPARATIVE ANALYSIS (Kluwer Law International, 2011) 79-136, with Richard M. Bird. 58pp.

*The VAT Treatment of Real and Immovable Property in Canada*, in Robert van Brederode, ed., IMMOVABLE PROPERTY UNDER VAT: A COMPARATIVE GLOBAL ANALYSIS (Kluwer Law International, 2011), at 83-121, with Pierre-Pascal Gendron. 39pp.

*Review of Donald R. Songer*, The Transformation of the Supreme Court of Canada, 61(1) UNIVERSITY OF TORONTO LAW JOURNAL 173-178 (2011). 6pp. Peer reviewed.

*Interventions at the Supreme Court of Canada: Accuracy, Affiliation and Acceptance*, 48 OSGOODE HALL LAW JOURNAL 381-410 (2010), with Andrew Green. 30pp. Peer reviewed.

*Trebilcock on Tax Avoidance*, 60(2) UNIVERSITY OF TORONTO LAW JOURNAL 623-642 (2010). 20pp. Peer reviewed.

*Assessing Tax-Free Savings Accounts: Promises and Pressures*, 57(3) CANADIAN TAX JOURNAL 504-532 (2009). 29pp. Peer reviewed.

*Charter Decisions the McLachlin Era: Collegiality and Ideology at the Supreme Court of Canada*, 47 SUPREME COURT LAW REVIEW (2D) 475-511 (2009), with Andrew Green. 37pp.

CANADIAN INCOME TAX LAW, 3RD ED. (LexisNexis Butterworths, 2009), with David Duff, Kim Brooks, and Lisa Philipps. 1387pp.

*Mutual Misunderstanding in Contract*, 46(4) AMERICAN BUSINESS LAW JOURNAL 531-572 (2009). 42pp. Peer reviewed.

*Policy Preference Change and Appointments to the Supreme Court of Canada*, 47 OSGOODE HALL LAW JOURNAL 1-46 (2009), with Andrew Green. 47pp. Peer reviewed.

*Should They All Just Get Along? Judicial Ideology, Collegiality, and Appointments to the Supreme Court of Canada*, 58 UNIVERSITY OF NEW BRUNSWICK LAW JOURNAL 73-91 (2008), with Andrew Green. 19pp.

Reprinted with permission in Adam Dodek and Lorne Sossin, eds., JUDICIAL INDEPENDENCE IN CONTEXT (Irwin Law, 2010).

*The Legacy of UK Tax Concepts in Canadian Income Tax Law*, [2008] BRITISH TAX REVIEW 228-252, with David Duff. 25pp. Peer reviewed.

Kingstreet Investments: *Taking a Pass on the Defence of Passing On*, 46(1) CANADIAN BUSINESS LAW JOURNAL 36-49 (2008). 14pp. Peer reviewed.

*National Report Canada*, in Michael Lang et al., eds., TAX COMPLIANCE COSTS FOR COMPANIES IN AN ENLARGED EUROPEAN COMMUNITY (Kluwer Law International / Linde Verlag, 2008) at 133-156, with Alan Macnaughton. 24pp.

*Bet on It: The Taxation of Online Gaming*, in David Chodikoff and James Horvath, eds., THE TAXATION AND VALUATION OF TECHNOLOGY (Irwin Law, 2008) at 115-138, with Alex Igelman. 24pp.

Reprinted with permission in A. Usha, *ed.*, TAX LAWS: GLOBAL PERSPECTIVES (Amicus Books, 2007) at 162-190.

Reprinted with permission in L. Padmavathi, *ed.*, ONLINE GAMBLING AND LAW (Amicus Books, 2009) at 127-155.

*Remedies and Alternative Contracts*, 44(4) AMERICAN BUSINESS LAW JOURNAL 639-671 (2007), with Jim Dinning. 33pp. Peer reviewed.

*Tax Policy, Capital Structure, and Income Trusts*, 45(1) CANADIAN BUSINESS LAW JOURNAL 1-19 (2007), with Edward Iacobucci. 20pp. Peer reviewed.

*Rethinking the Approval of Class Counsel's Fees in Ontario Class Actions*, 4(1) CANADIAN CLASS ACTION REVIEW 14-46 (2007). 33pp.

*Retroactivity and the General Anti-Avoidance Rule*, in David Duff and Harry Erlichman, *eds.*, TAX AVOIDANCE IN CANADA AFTER Canada Trustco AND Mathew (Irwin Law, 2007) 197-219. 24pp.

*Canadian Income Tax Law, 2nd ed.*, (LexisNexis Butterworths, 2006) with David Duff, Kim Brooks, and Lisa Philipps. 1435pp.

*The Taxation of Strike Pay*, 54(2) CANADIAN TAX JOURNAL 426-449 (2006), with Matthew Sudak. 24pp. Peer reviewed.

*Symposium on Tax Avoidance After Canada Trustco and Mathew*, 53(4) CANADIAN TAX JOURNAL 1010-1037 (2005), with Sanjana Bhatia and David Duff. 28pp. Peer reviewed.

*An Income-Contingent Financing Program for Ontario*, in Frank Iacobucci and Carolyn Tuohy, *eds.*, TAKING PUBLIC UNIVERSITIES SERIOUSLY (University of Toronto Press, 2005) at 555-596, with David Duff. 42pp.

*Divided Entitlements and Intermediate Default Rules*, 9(2) STANFORD JOURNAL OF LAW, BUSINESS & FINANCE 135-175 (2004). 41pp.

*Executive Compensation and Tax Policy: Lessons for Canada from the Experience of the United States in the 1990s*, 61 UNIVERSITY OF TORONTO FACULTY OF LAW REVIEW 39-77 (2003). 39pp.

*State Regulatory Competition and the Threat to Corporate Governance*, in Thomas J. Courchene and Donald J. Savoie, *eds.*, ART OF THE STATE: GOVERNANCE IN A WORLD WITHOUT FRONTIERS (McGill-Queen's University Press, 2003) at 165-202, with Ronald J. Daniels. 38pp.

RESEARCH  
GRANTS

University of Toronto, Faculty of Law, Research Grant (CAD 5,000), annually from 2012-2014.

Social Sciences and Humanities Research Council of Canada, Standard Research Grant (CAD 63,850 with Andrew Green), 2011.

University of Toronto, Faculty of Law, Research Assistant Grant (CAD 7,500), 2011.

Canadian Foundation for Innovation, Leaders Opportunity Fund (CAD 68,433 with Andrew Green), 2010.

Borden Ladner Gervais LLP Legal Research Fellowship (CAD 12,000 with Julianne Gu), 2010.

Wright Foundation Grant (CAD 5,000 with Sujit Choudhry), 2010.

University of Toronto, Faculty of Law, Research Assistant Grant (CAD 7,500 with Andrew Green), 2009.

University of Toronto, Faculty of Law, SSHRC Institutional Grant (CAD 2,300), 2008.

University of Toronto, Faculty of Law, SSHRC Institutional Grant (CAD 1,000), 2007.

Connaught New Staff Matching Grant, University of Toronto (CAD 10,000), 2007.

University of Toronto, Faculty of Law, SSHRC Institutional Grants (CAD 2,100 and CAD 3,100), 2007.

University of Toronto, Faculty of Law, Research Assistant Grants (CAD 7,500 with Andrew Green; CAD 7,500 with David Duff), 2006.

Borden Ladner Gervais LLP Legal Research Fellowship (CAD 10,000 with Jim Dinning), 2005.

University of Toronto, Connaught New Faculty Grant (CAD 10,000), 2004.

TEACHING AND  
GRADUATE  
SUPERVISION

Courses 2012-2013: Canadian Income Tax Law; Tax Law and Policy Workshop; Canadian and Cross-Border Issues in Corporate Tax

Courses 2013-2014: Canadian Income Tax Law; Tax Law and Policy Workshop; Canadian and Cross-Border Issues in Corporate Tax

Courses 2014-2015: Legal Methods (new preparation); Judicial Decision-Making (new preparation); Canadian Income Tax Law; Tax Law and Policy Workshop; Canadian and Cross-Border Issues in Corporate Tax

Courses 2015-2016: Looking Ahead (new preparation); United States International Tax (new preparation); Canadian and Cross-Border Issues in Corporate Tax

Courses 2016-2017: Canadian Income Tax Law; Looking Ahead; Canadian and Cross-Border Issues in Corporate Tax

Courses 2017-2018: International Taxation (new preparation); Law of New Technologies (new preparation); Canadian Income Tax Law; Looking Ahead; Canadian and Cross-Border Issues in Corporate Tax

Courses 2018-2019: Law of New Technologies; Canadian Income Tax Law; Looking Ahead; Canadian and Cross-Border Issues in Corporate Tax

Courses 2019-2020: Law of New Technologies; Canadian Income Tax Law; Looking Ahead; Canadian and Cross-Border Issues in Corporate Tax

LL.M. Supervision: Daniel Lyons (2007); Lesley Kim (2008); Rinat Begaliyev (2009); Marcos Cervantes Laflamme (2010); Emily Satterthwaite (2011); Maria Jose Espantoso Bedoya (2012); Nabeel Peermohamed (2013); Karen Stillwell (2014); Polimenis Koundouros (2017).

SJD Supervision: Rory Gillis (in progress)

ACADEMIC  
SERVICE

*University of Toronto*

Faculty of Law, Financial Aid Committee, Chair, 2015 to 2019

Faculty of Law, Admissions Committee, Chair, 2012 to present

Academic Board of Governing Council, 2011 to present