DONALD G. H. BOWMAN NATIONAL TAX MOOT
2026 – 2027

Competition Notice No. 2

November 3, 2026

Dear Mooters,

The Moot Problem is enclosed with this notice.

Clarifying questions regarding the Moot Problem must be submitted on or before December 14th, 2026.

Thank you,

Bowman Moot Committee

www.bowmantaxmoot.com

BOWMAN MOOT PROBLEM 2027

1. The reasons and judgment of the Federal Court of Appeal ("**FCA**") in *Canada v. Hutchison Whampoa Luxembourg Holdings S.À.R.L.*, *2025 FCA 176,* are appealed by Husky Energy Inc. ("**Husky**") to the Bowman Moot Court for Tax Appeals ("**BMCTA**").

2. The questions in issue on appeal are:

   Question A

   Did the FCA err in concluding that Hutchison Whampoa Europe Investments S.à.r.l. and L.F. Luxembourg S.à.r.l. were not the beneficial owners of the Dividends[1] for purposes of Article 10(2)(a) of the Canada-Luxembourg Treaty?[2]

   Question B

   Assuming the answer to Question A is no, was Husky obligated to withhold and remit tax on the Dividends at the 25% statutory rate as the Tax Court of Canada ("**TCC**") concluded or should the 15% rate under the Canada-Barbados Treaty[3] apply?

3. With respect to Question B, the BMCTA acknowledges the principle that a taxpayer's appeal of an assessment cannot result in an increased assessment. Notwithstanding the implications of this principle for Husky's assessment, the BMCTA has determined that it will exercise its discretion to hear Question B and will not invoke the doctrine of mootness. Participants shall proceed on the basis that Question B is properly before the BMCTA and shall not make any written or oral submissions concerning mootness or otherwise challenge the BMCTA's consideration of Question B.

4. Participants may take a position on the questions in issue before the BMCTA notwithstanding that such positions are contrary to their positions before the lower courts.

5. <u>All other issues</u> raised before the TCC and the FCA are not appealed.

6. The Moot is intended to promote advocacy pertaining to tax related issues, not to questions relating to administrative law or the standard of review. Participants are expected to make very short written submissions and refer the judges to their factum when they state orally the applicable standard of review. We have done our best to inform the judges that the standard of review is not at issue and have advised them to refrain from asking any questions pertaining to it.

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[1] Herein the term "Dividends" shall have the meaning assigned to such term in paragraph 20 of the FCA's decision in *Canada v. Hutchison Whampoa Luxembourg Holdings S.À.R.L.,* 2025 FCA 176.

[2] Herein the term "Canada-Luxembourg Treaty" means the *Convention between the Government of Canada and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital*.

[3] Herein the term "Canada-Barbados Treaty" means the *Agreement Between Canada and Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital*.

7. The moot problem is an actual case, and therefore the parties' factums are to be original works, as opposed to any copy or mere imitation of existing filed court materials.