

730-606 International Tax: Principles, Structure

Credit Points:	12.500
Level:	Graduate/Postgraduate
Dates & Locations:	2008, This subject commences in the following study period/s: Semester 1, - Taught on campus.
Time Commitment:	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidate's background and experience.
Prerequisites:	N.A.
Corequisites:	N.A.
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	N.A.
Coordinator:	Dr Mike Kobetsky
Subject Overview:	<p>Objectives:</p> <p>A candidate who has successfully completed the subject should:</p> <ul style="list-style-type: none"> # Have an advanced understanding of the policies underlying Australia's rules for taxing international transactions # Have a detailed knowledge of the foundational principles of law applicable to the taxation of inbound and outbound transactions. <p>Syllabus:</p> <p>This subject is designed to explore in detail the fundamental principles of Australia's international taxation regime. The subject will examine both the issues of tax design and policy, and the relevant provision in the legislation, cases and rulings.</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> # Principles of international taxation # Rules for determining residence and source # Domestic rules for the taxation of residents foreign income (foreign tax credit, accruals taxation of foreign income and exemption of foreign income) # Domestic rules for the taxation of non-residents Australian source income (finance transactions, business income, royalties) # Introduction to tax treaties.
Assessment:	Assignment (30%) Take-home examination (70%) (20-23 June) or Research paper 7,000 words (70%) (23 June) (topic approved by the subject coordinator)
Prescribed Texts:	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Please visit the subject homepage on the Melbourne Law Masters website by following the link at the bottom of this subject entry.
Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	Please see the Subject Objectives for this information.
Links to further information:	For the latest information on this subject, please visit: http://www.masters.law.unimelb.edu.au/subject/730606