

## 730-849 Asian Comparative Tax Law Systems

<b>Credit Points:</b>	12.50
<b>Level:</b>	7 (Graduate/Postgraduate)
<b>Time Commitment:</b>	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidates background and experience.
<b>Prerequisites:</b>	<i>It is recommended that students have completed, or are currently undertaking, a graduate tax subject, or have relevant practical tax experience.</i>
<b>Corequisites:</b>	N.A.
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	N.A.
<b>Subject Overview:</b>	<p><b>Objectives:</b></p> <p>A student who has successfully completed this subject should have:</p> <ul style="list-style-type: none"> <li># A good understanding of multiple aspects of tax policies in the Asian region</li> <li># A good understanding of the rules for taxing international transactions applicable in various Asian countries</li> <li># An overview of international tax planning strategies for the Asian region.</li> </ul> <p><b>Syllabus:</b></p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> <li># Definition of tax in Asian context, including discussions on user fees, government levies and compliance costs</li> <li># Present and future tax policies in the Asian region: Implications for foreign investors, including trends in tax incentives, double tax agreements and the use of indirect taxes</li> <li># Features of corporate taxation in key Asian countries</li> <li># Use of double tax agreements, international tax planning issues, repatriation of profits, use of third country strategies</li> <li># Special topics: Identified on first day of classes in close consultation with students.</li> </ul>
<b>Assessment:</b>	Seminar participation (30%) Research paper 7,000 words (70%) (3 December) (topic approved by the subject coordinator)
<b>Prescribed Texts:</b>	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.
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	Please see the Subject Objectives for this information.
<b>Links to further information:</b>	For the latest information on this subject, please visit: <a href="http://www.masters.law.unimelb.edu.au/subject/730849">http://www.masters.law.unimelb.edu.au/subject/730849</a>