

LAWS70338 European Tax Law

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2010, Parkville This subject commences in the following study period/s: February, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Visit the Melbourne Law Masters website for more information about this subject.
Prerequisites:	Visit the Melbourne Law Masters website for more information about this subject.
Corequisites:	Visit the Melbourne Law Masters website for more information about this subject.
Recommended Background Knowledge:	Visit the Melbourne Law Masters website for more information about this subject.
Non Allowed Subjects:	Visit the Melbourne Law Masters website for more information about this subject.
Core Participation Requirements:	Visit the Melbourne Law Masters website for more information about this subject.
Contact:	For the most up-to-date information about this subject, contact the Melbourne Law Masters Office by email at law-masters@unimelb.edu.au or phone 8344 6190 or alternatively visit the subject website: www.masters.law.unimelb.edu.au
Subject Overview:	Principal topics will include: <ul style="list-style-type: none"> # The sources of European Community law # Fundamental freedoms in the internal market and in relations with third countries # Fundamental freedoms: A cluster analysis # Harmful tax competition and state aids # Positive integration of direct taxes within the internal market: The directives and the EU Arbitration Convention and their relations with tax treaties.
Objectives:	This subject provides a basic knowledge of European tax law and its impact on taxation of cross-border income. The focus will be on the internal market, as well as on relations with non-European Union Member States, including Australia, and interaction with bilateral tax treaties.
Assessment:	Class participation (10%) Take-home examination (90%) (19-22 March) or 9,000 word research paper (90%) (29 April) on a topic approved by the subject coordinator
Prescribed Texts:	Visit the subject website for more information
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:	Visit the Melbourne Law Masters website for more information about this subject.
Links to further information:	http://www.masters.law.unimelb.edu.au/