

LAWS70146 Tax Treaties

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2011, Parkville This subject commences in the following study period/s: Semester 2, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Not available
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.
Coordinator:	Assoc Prof Michael Kobetsky
Contact:	For more information, contact the Melbourne Law Masters office. Email law-masters@unimelb.edu.au (mailto:law-masters@unimelb.edu.au) or phone +61 3 8344 6190. Alternatively, visit our website: www.masters.law.unimelb.edu.au (http://www.masters.law.unimelb.edu.au/)
Subject Overview:	Principal topics will include: <ul style="list-style-type: none"> # Principles of double tax treaties # Interpretation of tax treaties # Relationship between tax treaties and domestic law # Impact of tax treaties on investing into Australia # Impact of tax treaties on investing overseas # Entities and tax treaties # Tax treaties and tax avoidance.
Objectives:	This subject provides an in-depth examination of international tax treaties, regarding both inbound and outbound investment, using the Organisation for Economic Co-operation and Development (OECD) Model Treaty and Commentary and including an examination of important treaties of Australia and its major trading partners. It examines current issues of international tax in the application and interpretation of tax treaties, including the meaning of permanent establishment and taxation of business profits, residence and source, the treatment of investment income, exchange of information and avoidance of double taxation. Upon successful completion of this subject, students should have an advanced understanding of the policies in relation to tax treaties.
Assessment:	Visit the Melbourne Law Masters website for more information about this subject.
Prescribed Texts:	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Visit the Melbourne Law Masters website for more information about this subject.
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>