

# LAWS70352 Chinese Tax and Investment Law

<b>Credit Points:</b>	12.50
<b>Level:</b>	7 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2011, Parkville This subject commences in the following study period/s: August, Parkville - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Not available
<b>Prerequisites:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Corequisites:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Recommended Background Knowledge:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Non Allowed Subjects:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Core Participation Requirements:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Contact:</b>	For more information, contact the Melbourne Law Masters office. Email <a href="mailto:law-masters@unimelb.edu.au">law-masters@unimelb.edu.au</a> ( <a href="mailto:law-masters@unimelb.edu.au">mailto:law-masters@unimelb.edu.au</a> ) or phone +61 3 8344 6190. Alternatively, visit our website: <a href="http://www.masters.law.unimelb.edu.au">www.masters.law.unimelb.edu.au</a> ( <a href="http://www.masters.law.unimelb.edu.au/">http://www.masters.law.unimelb.edu.au/</a> )
<b>Subject Overview:</b>	This subject will provide a solid grounding for students seeking to increase their knowledge of investment and tax laws in China – the major and growing economic power in our region and one of Australia's most important trading and investment partners. Principal topics will include: <ul style="list-style-type: none"> <li># Chinese foreign investment law: Basic framework and latest developments. Emphasis will be given to aspects of such law that are especially pertinent to tax rules</li> <li># Rules of inbound taxation for individuals and entities investing into China, including Chinese enterprise taxation, transfer pricing, and source and withholding tax rules</li> <li># Rules of outbound taxation for Chinese entities investing into Australia and elsewhere including tax treaties, foreign tax credits, foreign entity classification and controlled foreign company rules</li> <li># The statutory hierarchy of tax and investment law norms for operating in China, as set out in legislation and administrative laws.</li> </ul>
<b>Objectives:</b>	A student who has successfully completed this subject should: <ul style="list-style-type: none"> <li># Have a basic acquaintance with the forms of doing business for foreigners in China, investment control law and foreign currency control law, as these areas of law impact tax law</li> <li># Acquire a good grasp of the framework for individual and enterprise income taxation as applied to foreign individuals who visit or work in China, and entities engaged in direct or portfolio investments into China</li> <li># Acquire a good grasp of the taxation of Chinese outbound investments</li> <li># If time permits, have a basic acquaintance with China's legal system, particularly how legal norms are identified and disputes with government agencies may be resolved.</li> </ul>
<b>Assessment:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Prescribed Texts:</b>	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.

<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>