

LAWS70266 Tax Litigation

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2014, 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:	None
Corequisites:	None
Recommended Background Knowledge:	Applicants without legal qualifications should note that subjects are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the needs of students trained in other fields, concessions will not be made in the general level of instruction or assessment. Most subjects assume the knowledge usually acquired in a degree in law (LLB, JD or equivalent). Applicants should note that admission to some subjects in the Melbourne Law Masters will be dependent upon the individual applicant's educational background and professional experience.
Non Allowed Subjects:	None
Core Participation Requirements:	The Melbourne Law Masters welcomes applications from students with disabilities. The inherent academic requirements for study in the Melbourne Law Masters are: The ability to attend a minimum of 75% of classes and actively engage in the analysis and critique of complex materials and debate; The ability to read, analyse and comprehend complex written legal materials and complex interdisciplinary materials; The ability to clearly and independently communicate in writing a knowledge and application of legal principles and interdisciplinary materials and to critically evaluate these; The ability to clearly and independently communicate orally a knowledge and application of legal principles and interdisciplinary materials and critically evaluate these; The ability to work independently and as a part of a group; The ability to present orally and in writing legal analysis to a professional standard. Students who feel their disability will inhibit them from meeting these inherent academic requirements are encouraged to contact the Disability Liaison Unit: www.services.unimelb.edu.au/disability/
Coordinator:	Judge Michelle Gordon
Contact:	For more information, contact the Melbourne Law Masters office. Email: law-masters@unimelb.edu.au (mailto:law-masters@unimelb.edu.au) Phone: +61 3 8344 6190 Website: www.law.unimelb.edu.au/masters (http://www.law.unimelb.edu.au/masters)
Subject Overview:	<p>This specialist subject taught by leading members of the Federal Court and Victorian Bar specialising in tax, teaches all of the legal principles associated with tax litigation. It addresses the system of tax appeals, administrative and judicial review of decisions made by the Commissioner, evidence-gathering and the preparation of objections, tax appeal statements, affidavits, expert reports and legal submissions in a tax case. It explains how tax cases are tried and how they are dealt with at appellate level. It also covers the rulings system, the imposition and review of penalties and the Commissioner's rights of recovery. The focus of the subject is on the practical, and not theoretical, application of these principles.</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> # Introduction and the appeals process under Part IVC of the <i>Taxation Administration Act 1953</i> (Cth) # Challenging an assessment, objections, objections decisions and appeal # The audit process and the Commissioner's information-gathering powers # Interlocutory steps for getting a case ready for trial, including the Federal Court Taxation Practice Note No.1

	<ul style="list-style-type: none"> # Written advocacy—the different needs at various stages of the appeals process # The hearing # Use of expert witnesses # Appeals to Federal, Full Federal and High Courts # The rulings process # Judicial review of decisions made by the Commissioner # Recovery of tax.
Learning Outcomes:	This subject will examine the procedural and evidentiary aspects of the process of contesting assessments and collection procedures under Commonwealth taxation laws, as well as other proceedings involving the Commissioner of Taxation.
Assessment:	Assignment (30%) and Take-home examination (70%) (21 – 24 November) or Take-home examination (100%) (21 – 24 November)
Prescribed Texts:	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Details regarding any prescribed texts will be provided prior to the commencement of the 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
Links to further information:	www.law.unimelb.edu.au/subject/LAWS70266/2014