

LAWS70031 Goods and Services Tax Principles

Credit Points:	12.5
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2015, Parkville This subject commences in the following study period/s: March, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: The pre-teaching period commences four weeks before the subject commencement date. From this time, students are expected to access and review the Reading Guide that will be available from the LMS subject page and the subject materials provided by the subject coordinator, which will be available from Melbourne Law School. Refer to the Reading Guide for confirmation of which resources need to be read and what other preparation is required before the teaching period commences.
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:	Mr Michael Evans
Contact:	For more information: 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 core tax subject will examine the legislative scheme of Australia's value-added tax—the Goods and Services Tax (GST)—and how Australia's law approaches the principles of the international model of value-added tax. It will provide an understanding of the policy and design of Australia's GST as well as an analysis of rulings and cases that are relevant to the operation of, and compliance with, Australia's GST in practice.</p> <p>Principal topics include:</p> <ul style="list-style-type: none"># Introduction to the GST: the objectives of a general tax on consumption and the design features and legislative scheme of Australia's GST# GST's 'basic rules' and the legislative building blocks contained in the GST law: The taxable person, consumption expenditure, tax value, registration, jurisdictional scope,

	<p>exemptions, the destination principle, input tax relief, liabilities, attribution, returns and payments</p> <ul style="list-style-type: none"> # Special issues: real property and financial intermediation # International aspects: obligation for non-residents to register, supplies by non-residents and the reverse charge and exports and imports of goods and services.
Learning Outcomes:	<p>A student who has successfully completed this subject will:</p> <ul style="list-style-type: none"> # Have an advanced and integrated understanding of how a value-added tax works and why it is the favoured form of indirect tax throughout the world and the policy, aims and objectives of a value-added tax and how it differs from other types of indirect tax # Be able to critically examine, analyse, interpret and assess the effectiveness of these taxes # Be an engaged participant in debate regarding emerging and contemporary issues in the field # Have a sophisticated appreciation of the policy basis and legislative scheme of Australia's goods and services tax (GST) # Have an advanced understanding of the legislation, rulings and cases that are relevant to the operation of and compliance with Australia's GST in practice # Have a detailed understanding of the legislation, rulings and cases that are relevant to the operation of and compliance with Australia's GST in practice # Have the cognitive and technical skills to generate critical and creative ideas relating to indirect taxes as a means of revenue raising # Have the cognitive and technical skills to independently examine, research and analyse the existing legislative scheme and proposals for reform # Have the communication skills to clearly articulate and convey complex information regarding Australia's GST to relevant specialist and non-specialist audiences # Be able demonstrate autonomy, expert judgment and responsibility as a practitioner and learner in the field of Australia's GST.
Assessment:	Assignment (30%) (20 April) and Take-home examination (70%) (15-18 May) or 10,000 word research paper (100%) (17 June) on a topic approved by the subject coordinator
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/LAWS70031/2015
Notes:	<p>This subject has a quota of 30 students. Please refer to the website www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format (http://www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format) for further information about the management of subject quotas and waitlists.</p>