

LAWS70005 Tax Avoidance and Planning

Credit Points:	12.5						
Level:	7 (Graduate/Postgraduate)						
Dates & Locations:	2016, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus. This subject has a quota of 30 students. Please refer to the Melbourne Law Masters website for further information about the management of subject quotas and waitlists.						
Time Commitment:	Contact Hours: 24-26 hours Total Time Commitment: 136-150 hours 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:	Melbourne Law Masters Students: None JD Students: Successful completion of the below subject: <table><tr><th>Subject</th><th>Study Period Commencement:</th><th>Credit Points:</th></tr><tr><td>LAWS50046 Taxation Law and Policy</td><td>Semester 1, Semester 2</td><td>12.5</td></tr></table>	Subject	Study Period Commencement:	Credit Points:	LAWS50046 Taxation Law and Policy	Semester 1, Semester 2	12.5
Subject	Study Period Commencement:	Credit Points:					
LAWS50046 Taxation Law and Policy	Semester 1, Semester 2	12.5					
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 Student Equity and Disability Support.						
Coordinator:	Not entered G.T. Pagone						
Contact:	Lecturers The Hon. Justice Tony Pagone (http://www.law.unimelb.edu.au/staff/Tony%20Pagone) (Coordinator) The Hon. Justice Jennifer Davies (http://www.law.unimelb.edu.au/staff/Jennifer%20Davies) Mr Eugene Wheelahan (http://www.law.unimelb.edu.au/staff/Eugene%20Wheelahan) 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 subject examines both general and specific anti-avoidance provisions in Australia and in comparable jurisdictions. The subject will examine in detail the provisions of Part IVA as well as its Goods and Services Tax (GST) equivalent and consider the differences between permissible tax planning and impermissible tax avoidance.</p> <p>Principal topics include:</p> <ul style="list-style-type: none"> # Concepts of tax avoidance # General anti-avoidance provisions # Specific anti-avoidance provisions # Judicial responses to tax avoidance # Obligations of taxpayers and advisers in relation to tax avoidance # Tax avoidance and consolidation.
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 the policies, detailed rules and current practical problems involved in the area of tax avoidance # Have an advanced understanding of the relevant legislation and case law in the area of tax avoidance # Be aware of the current law and policy affecting selected important current issues of tax law and tax administration in the area of tax avoidance # Have an ability to identify and resolve tax problems and issues at an advanced level from theoretical and practical perspectives in the area of tax avoidance.
Assessment:	Class participation (10%) Mid-semester assessment exercise (30%) (30 March) 3-hour examination (60%) (10 June, am) A minimum of 75% attendance is a hurdle requirement.
Prescribed Texts:	Specialist printed materials will be made available free of charge from the Melbourne Law School prior to the pre-teaching period.
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/LAWS70005/2016
Related Course(s):	<p>Graduate Diploma in Legal Studies</p> <p>Graduate Diploma in Tax</p> <p>Juris Doctor</p> <p>Master of Commercial Law</p> <p>Master of Laws</p> <p>Master of Tax</p>