

LAWS70031 Goods and Services Tax Principles

Credit Points:	12.5								
Level:	7 (Graduate/Postgraduate)								
Dates & Locations:	2016, Parkville This subject commences in the following study period/s: May, 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
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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.								
Contact:	Lecturers Mr Michael Evans (http://www.law.unimelb.edu.au/staff/Michael%20Evans) (Coordinator) 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:	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								

	<p>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, exemptions, the destination principle, input tax relief, liabilities, attribution, returns and payments # 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 the core elements of the international value added tax model and the particular features in Federal jurisdictions # Be an engaged participant in debate regarding emerging and contemporary issues in value added tax # 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 # Understand and apply an approach to analyse transactions of a complex nature and identify GST issues and outcomes arising from them # 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 any 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 to demonstrate autonomy, expert judgment and responsibility as a practitioner and learner in the field of Australia's GST.
Assessment:	<p>Assignment (30%) (8 June) and Take-home examination (5,000-6,000 words as specified in the subject reading guide) (70%) (8 - 11 July) or 10,000 word research paper (100%) (10 August) on a topic approved by the subject coordinator A minimum of 75% attendance is a hurdle requirement.</p>
Prescribed Texts:	<p>Specialist printed materials will be made available free of charge from the Melbourne Law School prior to the pre-teaching period.</p>
Breadth Options:	<p>This subject is not available as a breadth subject.</p>
Fees Information:	<p>Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees</p>
Links to further information:	<p>www.law.unimelb.edu.au/subject/LAWS70031/2016</p>
Related Course(s):	<p>Graduate Diploma in Legal Studies Graduate Diploma in Tax Juris Doctor Master of Commercial Law Master of Laws Master of Tax</p>