

730-605 Current Issues in Tax Avoidance

Credit Points:	12.500
Level:	Graduate/Postgraduate
Dates & Locations:	2008, This subject commences in the following study period/s: Semester 1, - Taught on campus.
Time Commitment:	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidate's background and experience.
Prerequisites:	N.A.
Corequisites:	N.A.
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	N.A.
Coordinator:	Justice GT Pagone
Subject Overview:	<p>Objectives:</p> <p>A candidate who has successfully completed the subject should:</p> <ul style="list-style-type: none"> # 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 taxation problems and issues at an advanced level from theoretical and practical perspectives in the area of tax avoidance # Have a thorough understanding of the relevant legislation and case law in the area of tax avoidance. <p>Syllabus:</p> <p>Principal topics will 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.
Assessment:	Class participation (10%) Mid-semester assessment exercise (30%) Examination 3 hours (60%) (6 June, pm) or Research paper 6,000 words (60%) (5 June) (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. Please visit the subject homepage on the Melbourne Law Masters website by following the link at the bottom of this subject entry.
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
Generic Skills:	Please see the Subject Objectives for this information.
Links to further information:	For the latest information on this subject, please visit: http://www.masters.law.unimelb.edu.au/subject/730605