

## 730-706 Current Issues in Tax

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| <b>Credit Points:</b>                    | 12.500  |
| <b>Level:</b>                            | Graduate/Postgraduate   |
| <b>Dates &amp; Locations:</b>            | 2008,<br>This subject commences in the following study period/s:<br>Semester 1, - Taught on campus.   |
| <b>Time Commitment:</b>                  | 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.   |
| <b>Prerequisites:</b>                    | Prerequisites<br>Successful completion of two subjects in the Tax program   |
| <b>Corequisites:</b>                     | N.A.  |
| <b>Recommended Background Knowledge:</b> | None  |
| <b>Non Allowed Subjects:</b>             | None  |
| <b>Core Participation Requirements:</b>  | N.A.  |
| <b>Coordinator:</b>                      | A/Prof Ann O'Connell  |
| <b>Subject Overview:</b>                 | <p><b>Objectives:</b></p> <p>A candidate who has successfully completed the subject should:</p> <ul style="list-style-type: none"> <li># Have an appreciation of the importance of principle in relation to taxation law</li> <li># Have an understanding of tax policy and design issues in taxation law</li> <li># Have acquired strong research skills in the area of taxation law</li> <li># Have developed a deep understanding of an area of taxation law</li> <li># Contribute to the understanding of taxation law.</li> </ul> <p><b>Syllabus:</b></p> <p>The subject will comprise two to three sessions specifically directed at research in relation to taxation law (to be conducted by convener in association, where appropriate, with Library staff). The remaining nine to ten classes will be self-contained lectures by experts in the field of taxation from Australia and New Zealand. Proposed speakers will include leading tax experts, academics, judges and counsel.</p> <p>Topics covered will include:</p> <ul style="list-style-type: none"> <li># Current issues in Part 1VA</li> <li># The income/capital distinction</li> <li># The role of the High Court in tax</li> <li># Anti-avoidance the view from New Zealand</li> <li># Current issues in GST.</li> </ul> |
| <b>Assessment:</b>                       | Research paper 10,000 words (100%) (19 June) (topic approved by the subject coordinator)  |
| <b>Prescribed Texts:</b>                 | 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.  |
| <b>Breadth Options:</b>                  | This subject is not available as a breadth subject.   |
| <b>Fees Information:</b>                 | Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>   |

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| <b>Generic Skills:</b>               | Please see the Subject Objectives for this information.   |
| <b>Links to further information:</b> | For the latest information on this subject, please visit: <a href="http://www.masters.law.unimelb.edu.au/subject/730706">http://www.masters.law.unimelb.edu.au/subject/730706</a> |