

730-773 Taxation Treaties

Credit Points:	12.500
Level:	Graduate/Postgraduate
Dates & Locations:	2008, This subject commences in the following study period/s: Semester 2, - 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:	Prof Brian Arnold
Subject Overview:	<p>Objectives:</p> <p>This subject provides an in-depth examination of international tax treaties, both as regards inbound and outbound investment, using the OECD Model Treaty and commentary and including an examination of important treaties of Australia and its major trading partners. The subject examines current issues of international taxation in the application and interpretation of tax treaties, including the meaning of permanent establishment and taxation of business profits; residence and source; the treatment of investment income; exchange of information and avoidance of double taxation. Upon successful completion of this subject a student should have an advanced understanding of the policies in relation to tax treaties.</p> <p>Syllabus:</p> <p>This subject includes a study of:</p> <ul style="list-style-type: none"> # Principles of double tax treaties # Interpretation of tax treaties # Relationship between tax treaties and domestic law # Impact of tax treaties on investing into Australia # Impact of tax treaties on investing overseas # Entities and tax treaties # Tax treaties and tax avoidance.
Assessment:	Take-home examination (100%) (12-15 December)
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/730773