

730-834 Transfer Pricing: Practice and Problems

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:	Dr Mike Kobetsky
Subject Overview:	<p>Objectives:</p> <p>The goal of the subject is to provide a practical introduction to transfer pricing law and practice in Australia in the area of international taxation. It will focus on practical case study problems.</p> <p>Syllabus:</p> <p>Topics examined will include:</p> <ul style="list-style-type: none"> # Legal framework around transfer pricing: <ul style="list-style-type: none"> # OECD guidelines on transfer pricing # Australias tax legislation and tax rulings on transfer pricing # Australias tax treaties and transfer pricing # Transfer pricing methodologies # Documentation requirements # Completing the Schedule 25A # Transfer pricing controversy: <ul style="list-style-type: none"> # Risk reviews and audit approach # Advance pricing arrangements.
Assessment:	Class participation (10%) Class assignment (30%) Take-home examination (60%) (14 August) or Research paper 6,000 words (60%) (11 September) (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/730834