

730-899 Taxation Litigation

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:	Justice Michelle Gorden
Subject Overview:	<p>Objectives:</p> <p>The subject will examine the procedural and evidentiary aspects of the process of contesting assessments and collection procedures under Commonwealth taxation laws, as well as other proceedings involving the Commissioner of Taxation.</p> <p>Syllabus:</p> <ul style="list-style-type: none"> # Introduction; avoiding litigation; negotiated arrangements and settlements # Commissioners information-gathering powers; search warrants, privilege # Challenging assessment, objections, collateral attacks on assessment # Appeals # Pre-trial practice; information gathering # The hearing # Special classes of case; discretions # Appeals to Federal, Full Federal and High Court # Recovery of tax # Mareva injunctions, anton pillar orders, injunctions against the Commissioner, administrative law remedies # Taxation prosecutions, penalties and orders.
Assessment:	Seminar assignment (30%) Take-home examination (70%) (5-8 December) or Take-home examination (100%) (5-8 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/730899