

730-607 Tax Administration

Level:	Graduate/Postgraduate
Time Commitment:	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidates background and experience.
Prerequisites:	N.A.
Corequisites:	N.A.
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	N.A.
Subject Overview:	<p>Objectives:</p> <p>A student who has successfully completed this subject should have:</p> <ul style="list-style-type: none"> # An advanced understanding of the foundational rules underlying the administration of the income tax laws # A detailed knowledge of the application of those laws to a variety of common dealings between taxpayers and the tax administration. <p>Syllabus:</p> <p>This subject will examine the practical issues that arise in the administration of the Australian tax system, concentrating primarily on exposure of taxpayers and their advisers to penalties and prosecutions in the enforcement of tax obligations, and the ethical duties of advisers and taxpayers.</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> # Tax administration under a self-assessment regime # Collection and recovery of taxes, including the PAYG regime # Recent developments in the self-assessment regime, including those affecting: <ul style="list-style-type: none"> # Rulings # New interest penalties # Other penalties and offences # Penalties for tax promoters # Criminal law aspects of taxation # Ethical duties of advisers and taxpayers.
Assessment:	Assignment (30%) Take-home examination (70%) (27–30 November)
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/730607