

730-697 Capital Gains Tax: Problems in Practice

Level:	Graduate/Postgraduate
Dates & Locations:	2009, This subject commences in the following study period/s: April, - 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 candidates background and experience.
Prerequisites:	N.A.
Corequisites:	N.A.
Recommended Background Knowledge:	None
Non Allowed Subjects:	None
Core Participation Requirements:	N.A.
Coordinator:	Assoc Prof Ann O'Connell
Subject Overview:	<p>Objectives:</p> <p>A student who has successfully completed this subject should:</p> <ul style="list-style-type: none"> # Have an up-to-date working knowledge of the provisions of the capital gains tax # Have the capacity to understand their consequences for the practice of legal and accounting advisers # Be able to analyse and use the provisions of the capital gains tax in advising. <p>Syllabus:</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> # Structure of the capital gains tax system # Capital gains tax problems in business structures and transactions # Capital gains tax problems in conveyancing and real estate development Capital gains tax problems in compensation payouts # Capital gains tax problems in trusts and estates.
Assessment:	Seminar and research assignment (30%) Take-home examination (70%) (19–22 June)
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/730697