

## 730-754 State Taxes and Duties

<b>Level:</b>	Graduate/Postgraduate
<b>Time Commitment:</b>	Contact Hours: 24 - 26 contact hours per subject. Total Time Commitment: The time commitment for this subject depends on the candidates background and experience.
<b>Prerequisites:</b>	N.A.
<b>Corequisites:</b>	N.A.
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	N.A.
<b>Subject Overview:</b>	<p><b>Objectives:</b></p> <p>This subject will consider in detail the operation of various state taxes and duties, in particular:</p> <ul style="list-style-type: none"> <li># Stamp duties</li> <li># Land tax</li> <li># Payroll tax and workers' compensation levies.</li> </ul> <p>A student who has successfully completed this subject should have:</p> <ul style="list-style-type: none"> <li># An advanced understanding of the structure and practical operation of various state taxes and duties, including in particular: <ul style="list-style-type: none"> <li># The operation of stamp duties legislation on conveyances, transfers, leases and other business and commercial transactions</li> <li># The structure of land tax and its implications for different land-holding structures</li> <li># The structure of the payroll tax and workers' compensation levies and their implications for different labour arrangements.</li> </ul> </li> </ul> <p><b>Syllabus:</b></p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> <li># Detailed analysis of the new 'uniform' stamp duties legislation adopted in Victoria and various other jurisdictions</li> <li># Consideration of stamp duty liabilities on various business and commercial transactions</li> <li># Comparison to the 'old style' stamp duty legislation retained in other jurisdictions</li> <li># Consideration of Victorian land tax and comparison to the position in other jurisdictions</li> <li># Consideration of Victorian payroll tax and workers' compensation levies, and comparison to the position in other jurisdictions.</li> </ul>
<b>Assessment:</b>	Assignment (30%) Take-home examination (70%) (6&ndash;9 November)
<b>Prescribed Texts:</b>	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.
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	Please see the Subject Objectives for this information.
<b>Links to further information:</b>	For the latest information on this subject, please visit: <a href="http://www.masters.law.unimelb.edu.au/subject/730754">http://www.masters.law.unimelb.edu.au/subject/730754</a>