

LAWS70332 Taxation of Sport

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2010, Parkville This subject commences in the following study period/s: October, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Visit the Melbourne Law Masters website for more information about this subject.
Prerequisites:	Visit the Melbourne Law Masters website for more information about this subject.
Corequisites:	Visit the Melbourne Law Masters website for more information about this subject.
Recommended Background Knowledge:	Visit the Melbourne Law Masters website for more information about this subject.
Non Allowed Subjects:	Visit the Melbourne Law Masters website for more information about this subject.
Core Participation Requirements:	Visit the Melbourne Law Masters website for more information about this subject.
Coordinator:	Assoc Prof Ann O'Connell
Contact:	For the most up-to-date information about this subject, contact the Melbourne Law Masters Office by email at law-masters@unimelb.edu.au or phone 8344 6190 or alternatively visit the subject website: www.masters.law.unimelb.edu.au
Subject Overview:	Principal topics will include: <ul style="list-style-type: none"> # Income tax aspects of income from sport activities: <ul style="list-style-type: none"> - Amateur versus professional - Special tax regimes for athletes - Individual sports - Team sports # Income tax aspects of other income related to sports activities: <ul style="list-style-type: none"> - Publicity on clothing - Use of products - Sponsorships - Subsidies and grants - Inducement payments - Athlete's image rights - Merchandising # Income tax aspects of sports clubs and associations # Taxation of sports events # Foreign income derived by resident athletes # Taxation of non-resident athletes deriving Australian source income # Tax planning aspects for athletes.
Objectives:	A student who has successfully completed this subject should have an understanding of: <ul style="list-style-type: none"> # The tax issues that arise for athletes as a result of their sporting activities and as a result of their other activities # The tax issues that arise for those who make payments to athletes, including as employees and also general withholding obligations # The international tax issues that arise as a result of sporting activities # The capacity for tax planning by athletes.
Assessment:	Assignment (30%) Take-home examination (70%) (10-13 December) or 10,000 word research paper (100%) (20 January 2011) on a topic approved by the subject coordinator

Prescribed Texts:	Visit the subject website for more information
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:	Visit the Melbourne Law Masters website for more information about this subject.
Links to further information:	http://www.masters.law.unimelb.edu.au/