

## LAWS70006 International Tax: Principles, Structure

<b>Credit Points:</b>	12.50
<b>Level:</b>	7 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2011, Parkville This subject commences in the following study period/s: August, Parkville - Taught on campus. Semester 1, Parkville - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Not available
<b>Prerequisites:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Corequisites:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Recommended Background Knowledge:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Non Allowed Subjects:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Core Participation Requirements:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Coordinator:</b>	Assoc Prof Michael Kobetsky
<b>Contact:</b>	For more information, contact the Melbourne Law Masters office. Email <a href="mailto:law-masters@unimelb.edu.au">law-masters@unimelb.edu.au</a> ( <a href="mailto:law-masters@unimelb.edu.au">mailto:law-masters@unimelb.edu.au</a> ) or phone +61 3 8344 6190. Alternatively, visit our website: <a href="http://www.masters.law.unimelb.edu.au">www.masters.law.unimelb.edu.au</a> ( <a href="http://www.masters.law.unimelb.edu.au/">http://www.masters.law.unimelb.edu.au/</a> )
<b>Subject Overview:</b>	This subject is designed to explore in detail the fundamental principles of Australia's international taxation regime. The subject will examine both the issues of tax design and policy, and the relevant provisions in the legislation, cases and rulings. Principal topics will include: <ul style="list-style-type: none"> <li># Principles of international taxation</li> <li># Rules for determining residence and source</li> <li># Domestic rules for the taxation of residents' foreign income (foreign tax credit, accruals taxation of foreign income and exemption of foreign income)</li> <li># Domestic rules for the taxation of non-residents' Australian source income (finance transactions, business income and royalties)</li> <li># Introduction to tax treaties</li> <li># Introduction to thin capitalisation rules.</li> </ul>
<b>Objectives:</b>	A student who has successfully completed this subject should: <ul style="list-style-type: none"> <li># Have an advanced understanding of the policies underlying Australia's rules for taxing international transactions</li> <li># Have a detailed knowledge of the foundational principles of law applicable to the taxation of inbound and outbound transactions.</li> </ul>
<b>Assessment:</b>	Visit the Melbourne Law Masters website for more information about this subject.
<b>Prescribed Texts:</b>	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Visit the Melbourne Law Masters website for more information about this subject.

<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>Related Course(s):</b>	Master of International Business