

LAWS70130 State Taxes and Duties

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2011, Parkville This subject commences in the following study period/s: Semester 2, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Not available
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.
Contact:	For more information, contact the Melbourne Law Masters office. Email law-masters@unimelb.edu.au (mailto:law-masters@unimelb.edu.au) or phone +61 3 8344 6190. Alternatively, visit our website: www.masters.law.unimelb.edu.au (http://www.masters.law.unimelb.edu.au/)
Subject Overview:	This subject will consider in detail the operation of various state taxes and duties, in particular: <ul style="list-style-type: none"> # Stamp duties # Land tax # Payroll tax and workers' compensation levies. Principal topics will include: <ul style="list-style-type: none"> # Detailed analysis of the new 'uniform' stamp duties legislation adopted in Victoria and various other jurisdictions # Consideration of stamp duty liabilities on various business and commercial transactions # Comparison to the 'old style' stamp duty legislation retained in other jurisdictions # Consideration of Victorian land tax and comparison to the position in other jurisdictions # Consideration of Victorian payroll tax and workers' compensation levies, and comparison to the position in other jurisdictions.
Objectives:	A student who has successfully completed this subject should have: <ul style="list-style-type: none"> # An advanced understanding of the structure and practical operation of various state taxes and duties, including in particular: <ul style="list-style-type: none"> # The operation of stamp duties legislation on conveyances, transfers, leases and other business and commercial transactions # The structure of land tax and its implications for different land-holding structures # The structure of the payroll tax and workers' compensation levies and their implications for different labour arrangements.
Assessment:	Visit the Melbourne Law Masters website for more information about this subject.
Prescribed Texts:	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.

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