

LAWS70353 Comparative International Tax

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2011, Parkville This subject commences in the following study period/s: February, 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.
Coordinator:	Prof Brian Arnold
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:	Principal topics will include: <ul style="list-style-type: none"> # Jurisdiction to tax (residence and source) # Elimination of double taxation # Deductibility of expenses to earn dividends from foreign corporations # International taxation # Controlled foreign corporation rules # Taxation of non-residents # Thin capitalisation rules # Tax treaties.
Objectives:	A student who has successfully completed this subject should: <ul style="list-style-type: none"> # Be able to analyse tax issues using a comparative approach # Have a deeper understanding of the underlying structural, institutional and policy influences that make income tax systems the way they are.
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