

LAWS70146 Tax Treaties

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	2012, 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:	None.
Corequisites:	None.
Recommended Background Knowledge:	Applicants without legal qualifications should note that subjects are offered in the discipline of law at an advanced graduate level. While every effort will be made to meet the needs of students trained in other fields, concessions will not be made in the general level of instruction or assessment. Most subjects assume the knowledge usually acquired in a degree in law (LLB, JD or equivalent). Applicants should note that admission to some subjects in the Melbourne Law Masters will be dependent upon the individual applicant's educational background and professional experience.
Non Allowed Subjects:	None.
Core Participation Requirements:	The Melbourne Law Masters welcomes applications from students with disabilities. The inherent academic requirements for study in the Melbourne Law Masters are: The ability to attend a minimum of 75% of classes and actively engage in the analysis of complex materials and debate; The ability to read, analyse and comprehend complex written legal materials and complex interdisciplinary materials; The ability to clearly and independently communicate in writing a knowledge and application of legal principles and interdisciplinary materials and critically evaluate these; The ability to clearly and independently communicate orally a knowledge and application of legal principles and interdisciplinary materials and critically evaluate these; The ability to work independently and as a part of a group; The ability to present orally and in writing legal analysis to a professional standard. Students who feel their disability will inhibit them from meeting these inherent academic requirements are encouraged to contact the Disability Liaison Unit: www.services.unimelb.edu.au/disability/
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.law.unimelb.edu.au/masters (http://www.law.unimelb.edu.au/masters)
Subject Overview:	Globally, countries have negotiated more than 3,000 bilateral tax treaties and the number of treaties continues to grow. Tax Treaties provides an in-depth examination of international tax treaties, regarding both inbound and outbound investment. The subject uses the Organisation for Economic Co-operation and Development (OECD) Model Treaty and Commentary and examines important tax treaties of Australia and its major trading partners. Professor Arnold is one of the world's foremost tax treaty experts, and has advised numerous governments and organisations, including the Australian government and OECD, on these complex issues. This lively, engaging and relevant subject equips students to deal with the most topical and advanced issues of international tax in the application and interpretation of tax treaties, including the meaning of permanent establishment and taxation of business profits, residence and source, the treatment of investment income, exchange of information and avoidance of double taxation.

	<p>Principal topics will include:</p> <ul style="list-style-type: none"> # Double tax treaties # Interpretation of tax treaties # Relationship between tax treaties and domestic law # Impact of tax treaties on investing into Australia # Impact of tax treaties on investing overseas # Entities and tax treaties # Tax treaties and tax avoidance.
Objectives:	<p>This subject provides an in-depth examination of international tax treaties, regarding both inbound and outbound investment, using the Organisation for Economic Co-operation and Development (OECD) Model Treaty and Commentary and including an examination of important treaties of Australia and its major trading partners. It examines current issues of international tax in the application and interpretation of tax treaties, including the meaning of permanent establishment and taxation of business profits, residence and source, the treatment of investment income, exchange of information and avoidance of double taxation. Upon successful completion of this subject, students should have an advanced understanding of the policies in relation to tax treaties.</p>
Assessment:	<p>Take-home examination (100%) (12 pm 20 April to 5 pm 23 April)</p>
Prescribed Texts:	<p>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.</p>
Breadth Options:	<p>This subject is not available as a breadth subject.</p>
Fees Information:	<p>Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees</p>
Links to further information:	<p>http://www.law.unimelb.edu.au/masters/courses-and-subjects/subject-details/sid/5256</p>