

# 191AA Graduate Diploma in International Tax

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| <b>Year and Campus:</b>                           | 2013 - Parkville   |
| <b>CRICOS Code:</b>                               | 075325C  |
| <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>Level:</b>                                     | Graduate/Postgraduate  |
| <b>Duration &amp; Credit Points:</b>              | 50 credit points taken over 6 months full time. This course is available as full or part time.   |
| <b>Coordinator:</b>                               | Professor Miranda Stewart  |
| <b>Contact:</b>                                   | <p>For more information, contact the Melbourne Law Masters office.</p> <p>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>)</p> <p>Phone: +61 3 8344 6190</p> <p>Website: <a href="http://www.law.unimelb.edu.au/masters">www.law.unimelb.edu.au/masters</a> (<a href="http://www.law.unimelb.edu.au/masters">http://www.law.unimelb.edu.au/masters</a>)</p>   |
| <b>Course Overview:</b>                           | <p>Melbourne Law School's Graduate program in international tax enables tax professionals, academics and government officials from outside Australia to study international taxation in a global context, working side by side with colleagues from Australia and many other countries.</p> <p>The international tax program is a globally recognised specialist tax qualification. It will equip graduates for the practice of taxation law in a rapidly changing economic world. The program is designed for those who plan careers in tax law, whether from Australia or internationally, in which international taxation will play a key role.</p> <p>Students have a substantial selection of international and comparative tax subjects, combined with a choice from the range of subjects in the Law School's broader tax and commercial law programs. All subjects are taught by leading international or Australian tax experts with significant reputations in the field of international tax.</p>   |
| <b>Objectives:</b>                                | <p>The graduate programs in international tax focus on:</p> <ul style="list-style-type: none"> <li># Complex technical issues of international tax law, using practical case studies and discussion problems</li> <li># Current developments in international tax practice and influential international trends, including in the Asia Pacific region and globally</li> <li># The changing knowledge base in international taxation</li> <li># The theoretical framework for taxation Skills, including problem solving, the ability to analyse and evaluate outcomes, and the articulation of knowledge and understanding in oral and written presentations.</li> </ul>   |
| <b>Course Structure &amp; Available Subjects:</b> | <p>Students in the Master of International Tax must complete seven subjects in addition to Foundations of Tax Law, including at least five subjects from the prescribed specialist list. Up to two subjects may be selected from the subjects offered in the Master of Tax or Master of Commercial Law.</p> <p><b>Planning an International Tax course</b></p> <p>The Masters Office and Director of the Tax program will provide dedicated course planning for international students undertaking the Master of International Tax, to help you create the ideal international tax course for your needs. International tax students who wish to discuss course planning or any of the above requirements should contact the Law Masters Office or Director of Studies, Miranda Stewart.</p> <p>Students should aim to commence the Master of International Tax, or Graduate Diploma in International Tax, in Semester 1, March 2013, in order to complete the Foundations subject early in their degree, and get to know their fellow international and Australian tax students.</p> <p><b>Foundations of Tax Law</b></p> <p>All international tax students are required to undertake this subject offered in Semester 1, 2013. This subject provides a grounding in Australian common law and statutory law of taxation, enabling a comparison with students' home country tax systems. It provides the foundation for successful study in the other tax subjects studied in the course.</p> |

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|  | <p><b>Recommended international tax subjects</b></p> <p>All international tax students are recommended to undertake the subject International Tax: Principles and Structure, in Semester 1, 2013.</p>  |
| <p><b>Majors/Minors/<br/>Specialisations</b></p> | <p>None</p>  |
| <p><b>Subject Options:</b></p>                   | <p># Offered in 2013</p> <ul style="list-style-type: none"> <li># <b>Advanced International Tax: Offshore Entities (Formerly Taxation of Overseas Entities)</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5128">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5128</a>)</li> <li># <b>Chinese Tax and Investment Law</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5521">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5521</a>) #</li> <li># <b>Comparative Corporate Tax</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5528">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5528</a>) #</li> <li># <b>Comparative International Tax</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5529">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5529</a>) #</li> <li># <b>Comparative Tax Avoidance</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5530">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5530</a>) #</li> <li># <b>European Tax Law</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4515">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4515</a>)</li> <li># <b>Fiscal Reform and Development</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5183">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5183</a>)</li> <li># <b>Foundations of Tax Law (Formerly Australian Income Tax System)</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5571">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5571</a>) #</li> <li># <b>International Tax: Principles and Structure</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5610">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5610</a>) #</li> <li># <b>Mineral and Petroleum Tax</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5624">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5624</a>) #</li> <li># <b>Tax Policy</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5667">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5667</a>) #</li> <li># <b>Tax Treaties</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5668">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5668</a>) #</li> <li># <b>Transfer Pricing: Practice and Problems</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5674">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5674</a>) #</li> <li># <b>UK Tax: Principles and New Developments</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4932">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4932</a>)</li> <li># <b>US Corporate and International Tax</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5675">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=5675</a>) #</li> <li># <b>Value Added Tax: Australia's GST in a Global Context (formerly Advanced Goods and Services Tax)</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4031">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=4031</a>)</li> </ul> |
| <p><b>Breadth Tracks:</b></p>                    | <p>None</p> <p>Available Breadth Tracks</p>  |
| <p><b>Entry Requirements:</b></p>                | <ul style="list-style-type: none"> <li># A degree in a relevant discipline and the equivalent of at least one year of full-time, documented, relevant professional experience; or</li> <li># A degree in law leading to admission to legal practice (LLB, JD or equivalent), at honours standard or equivalent; or</li> <li># A degree in law leading to admission to legal practice (LLB, JD or equivalent) and the equivalent of at least one year of full-time, documented, relevant professional experience.</li> </ul>  |
| <p><b>Core Participation Requirements:</b></p>   | <p>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 and critique 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 to 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</p>  |

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|                                      | will inhibit them from meeting these inherent academic requirements are encouraged to contact the Disability Liaison Unit: <a href="http://www.services.unimelb.edu.au/disability/">www.services.unimelb.edu.au/disability/</a>  |
| <b>Graduate Attributes:</b>          | <p>Advanced understanding of the changing knowledge base in the relevant area of law<br/> The specialist focus of the Melbourne Law Masters, the constant review and renewal of subjects and courses, the range and expertise of instructors from Australia and around the world, and regular advice from our advisory boards combine to ensure that courses and subjects reflect emerging knowledge and ideas<br/> Ability to evaluate and synthesise existing knowledge in the area<br/> Small classes, a discussion-based environment and the emphasis on quality teaching and learning create an environment in which knowledge is exchanged, critically examined and adapted to current circumstances<br/> Well-developed problem solving abilities, characterised by flexibility of approach<br/> Most subjects approach knowledge by reference to various issues or problems. Students are encouraged to critically analyse problems and identify and develop a range of appropriate solutions through class discussion, individual study and assessment tasks.<br/> Advanced competencies in legal research and analysis<br/> Class preparation and class discussions are designed to enhance these skills, which are tested in all forms of assessment. Capacity to communicate, orally and in writing<br/> Classroom discussion and formal presentations provide an opportunity to hone oral communication skills, and written assessment tasks are graded in part on written communication skills. Appreciation of the design, conduct and reporting of original research<br/> Research papers and other research tasks are expected to attain a degree of originality and discovery that befits a quality postgraduate program, and students are encouraged and assisted to publish work of a high standard in refereed journals. Capacity to manage competing demands on time<br/> The demanding nature of graduate study requires effective time-management skills from all students. The rigour of our programs, whether undertaken part-time or full-time, ensures that all successful graduates have enhanced time-management skills. Profound respect for truth and intellectual integrity, including the ethics of scholarship<br/> Some subjects have a substantive ethical component. All instructors have a respect for intellectual integrity and are skilled scholars or practitioners in their own right. Appreciation of the way in which knowledge provides a foundation for leadership<br/> Instructors in the Melbourne Law Masters are leaders in their fields, and many subjects involve visiting academics, exposing students to a wider array of leaders in a range of legal fields. The Law School is committed to the significance of knowledge, which informs all regular programs and a wide range of additional activities. Capacity to value and participate in teamwork<br/> Small class sizes and an intensive teaching format are valuable in encouraging group dynamics and teamwork. Understanding of the significance and value of knowledge to the wider community<br/> Law and legal knowledge are a community resource. In some subjects, this perspective is covered explicitly by the syllabus and the manner in which issues are treated in class. In addition, our diverse student body ensures that a range of perspectives on the way law impacts on the community are identified and analysed. Capacity to engage with issues in contemporary society<br/> Our programs focus on the most up-to-date legal knowledge, analysing current issues and problems through the curriculum design, classroom discussion and assessment tasks. International students are also invited to participate in extracurricular activities to aid understanding of Australian law and legal institutions. Advanced working skills in the use of new technology<br/> The most advanced IT infrastructure is available to Melbourne Law Masters students in the Law Library, the Moot Court Room, classroom settings and for private study.</p> |
| <b>Links to further information:</b> | <a href="http://www.law.unimelb.edu.au/course/191/2013">http://www.law.unimelb.edu.au/course/191/2013</a>  |