

## LAWS50104 Not For Profit Orgs: Law, Tax & Policy

<b>Credit Points:</b>	12.50																																			
<b>Level:</b>	5 (Graduate/Postgraduate)																																			
<b>Dates &amp; Locations:</b>	This subject is not offered in 2013. 24 hours of seminar classes offered intensively, or as 12 weekly 2 hour seminars over the course of a semester.																																			
<b>Time Commitment:</b>	Contact Hours: 24 hours. Total Time Commitment: 96 hours.																																			
<b>Prerequisites:</b>	<table border="1"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>LAWS50023 Legal Method and Reasoning</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50024 Principles of Public Law</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50026 Obligations</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50027 Dispute Resolution</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50028 Constitutional Law</td> <td>Semester 2</td> <td>12.50</td> </tr> <tr> <td>LAWS50029 Contracts</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50030 Property</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50031 Legal Theory</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50033 Trusts</td> <td>Not offered 2013</td> <td>12.50</td> </tr> <tr> <td>LAWS50046 Taxation Law and Policy</td> <td>Not offered 2013</td> <td>12.50</td> </tr> </tbody> </table>			Subject	Study Period Commencement:	Credit Points:	LAWS50023 Legal Method and Reasoning	Not offered 2013	12.50	LAWS50024 Principles of Public Law	Not offered 2013	12.50	LAWS50026 Obligations	Not offered 2013	12.50	LAWS50027 Dispute Resolution	Not offered 2013	12.50	LAWS50028 Constitutional Law	Semester 2	12.50	LAWS50029 Contracts	Not offered 2013	12.50	LAWS50030 Property	Not offered 2013	12.50	LAWS50031 Legal Theory	Not offered 2013	12.50	LAWS50033 Trusts	Not offered 2013	12.50	LAWS50046 Taxation Law and Policy	Not offered 2013	12.50
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<b>Corequisites:</b>	None.																																			
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<b>Non Allowed Subjects:</b>	<table border="1"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>LAWS70191 Not-for-Profit Organisations</td> <td>Not offered 2013</td> <td>12.50</td> </tr> </tbody> </table>			Subject	Study Period Commencement:	Credit Points:	LAWS70191 Not-for-Profit Organisations	Not offered 2013	12.50																											
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<b>Core Participation Requirements:</b>	<p>The Melbourne Law School welcomes applications from students with disabilities. It is University and Law School policy to take all reasonable steps to enable the participation of students with disabilities, and reasonable adjustments will be made to enhance a student's participation in the School's programs. The inherent academic requirements for the study in the Melbourne Law School are: The ability to attend 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 must possess behavioural and social attributes that enable them to participate in a complex learning environment. Students are required to take responsibility for their own participation and learning. They also contribute to the learning of other students in collaborative learning environments, demonstrating interpersonal skills and an understanding of the needs of other students. Assessment may include the outcomes of tasks completed in collaboration with other students. Students who feel their disability will prevent them from participating in tasks involving these inherent academic requirements are encouraged to contact the Disability Liaison Unit: <a href="http://www.services.unimelb.edu.au/disability/">http://www.services.unimelb.edu.au/disability/</a>.</p>																																			

<b>Contact:</b>	Melbourne Law School Student Centre Email: <a href="mailto:law-studentcentre@unimelb.edu.au">law-studentcentre@unimelb.edu.au</a> (mailto:law-studentcentre@unimelb.edu.au) Tel: +61 3 8344 4475
<b>Subject Overview:</b>	<p>The not-for-profit sector is crucial to the economy, civil society and social inclusion in Australia. This subject will incorporate a range of elements of doctrinal law that are relevant to not-for-profit organisations, in the broad context of the theory and policy of the not-for-profit, charitable or "third sector" which operates for the public good.</p> <p>This subject will require students to apply advanced technical legal knowledge in an integrated manner to critically analyse and advise on current issues relating to the not-for-profit sector.</p> <p>The subject offers students the opportunity to synthesise their doctrinal law knowledge across a range of legal specialist areas, including trust law; regulation and corporate governance; and taxation law especially the tax exemption, deductible gift status, treatment of private and public charitable funds and other relevant taxation rules. The subject will examine the impact of state and federal law reform in this rapidly changing and specialised field.</p>
<b>Objectives:</b>	<p>A student who has successfully completed this subject should have:</p> <ul style="list-style-type: none"> <li># Detailed knowledge and extended understanding of the current legal, social and economic context of not-for-profit organisations in Australia;</li> <li># The ability to analyse and reflect critically upon legal theory about not-for-profits and their role in relation to civil society, the market and government;</li> <li># The ability to evaluate current policy and recent developments in the law and regulation of not-for-profits, such as reporting, philanthropy and prudential obligations;</li> <li># The ability to advise on the legal entities in which not-for-profit organisations are usually established (such as charitable trusts, companies limited by guarantee, associations and other entities);</li> <li># An advanced understanding of and ability to apply tax rules for not-for-profits, including tax exemptions; deductible gift status; and other tax concessions and limitations; and</li> <li># The ability to synthesise legal knowledge from a variety of different legal fields in the specialist context of not-for-profits.</li> </ul>
<b>Assessment:</b>	1,500 word assignment (20%): Memorandum of advice to a not for profit organization on a topic set by the coordinator; 3 hour exam (80%)OR 5,000 word research essay (80%): students will have the option of undertaking a 3 hour open book exam, or preparing an independent research essay on a topic devised by the student under the direction and with the approval of the coordinator. If the subject is run over the course of a semester, the exam will be held during the scheduled exam period, and the essay due in the same period.
<b>Prescribed Texts:</b>	Dal Pont, The Law of Charities (latest edition); Specialist printed materials will also be made available from Melbourne Law School.
<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>Generic Skills:</b>	<p>On completion of the subject students should have developed and demonstrated expert skills in the following areas:</p> <ul style="list-style-type: none"> <li># Capacity to conduct independent research at an advanced level, including the ability to locate and evaluate relevant primary and secondary sources in a specialist field;</li> <li># Cognitive, technical and creative skills to generate and evaluate complex ideas and concepts in relation to the regulation of not for profits, and the ability to translate those ideas and concepts to practical problems;</li> <li># Ability to communicate issues relating to the law and regulation of not for profits clearly and effectively, both orally and in writing, to specialist and non-specialist audiences;</li> <li># Ability to reflect critically on theory and professional practice in a specialist field; and</li> <li># Ability to synthesise knowledge from a range of technical areas to design and evaluate solutions to problems.</li> </ul>
<b>Notes:</b>	This subject has a quota of 60 students.