

## LAWS70439 The Tax Commissioner as Administrator

<b>Credit Points:</b>	12.50
<b>Level:</b>	7 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2013, Parkville This subject commences in the following study period/s: Semester 2, Parkville - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: Not available
<b>Prerequisites:</b>	None
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	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.
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	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 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>Contact:</b>	For more information, contact the Melbourne Law Masters office. 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> ) Phone: +61 3 8344 6190 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> )
<b>Subject Overview:</b>	<p>The Commissioner of Taxation is one of Australia's most important federal administrators. The Commissioner has wide powers of administration. Despite this, the Commissioner is not a law unto himself. The Commissioner's dealings with taxpayers, the tax profession, the Treasury and Parliament, other federal agencies (such as the federal police or prosecutors), state government agencies, the tax authorities of other country governments and the representatives of international organisations, are constrained by legal and practical limitations. In a context of growing emphasis on transparency and accountability of government, the Commissioner's powers and actions are also subject to independent scrutiny by various authorities.</p> <p>This subject examines in depth the Commissioner's administrative role in Australia's tax regime, his general powers, his interaction with taxpayers and the tax profession and with other authorities and agencies. All sessions will be conducted by experts, including leading practitioners and senior government officials such as representatives of the Australian Taxation Office (ATO).</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> <li># The Commissioner's general powers of administration under federal tax legislation, including the <i>Tax Administration Act 1986</i>, the federal income tax and GST legislation and other relevant laws.</li> </ul>

	<ul style="list-style-type: none"> <li># The legal and practical aspects of the Commissioner's interaction with taxpayers and the tax profession</li> <li># The Commissioner's corporate governance regime and internal checks and balances</li> <li># External scrutiny of the Commissioner by government and other agencies and authorities</li> <li># The Commissioner's relationship with the Treasury, executive and the Parliament, including his role in tax policy advice and law design</li> <li># The Commissioner's interaction with other federal and Australian state government agencies</li> <li># The Commissioner's interaction with international agencies such as the Organisation for Economic Co-operation and Development (OECD)</li> </ul>
<b>Objectives:</b>	<p>A student who has successfully completed this subject should:</p> <ul style="list-style-type: none"> <li># Obtain mastery of the details of the statutory and common law rules that govern the administration of federal tax laws by the Commissioner of Taxation</li> <li># Have an advanced understanding of the significance of the role of the federal Commissioner of Taxation and of his powers of delegation to other officers</li> <li># Understand the role of administrative law in the way the powers of the Commissioner are exercised and how decisions of the Commissioner can be challenged</li> <li># Understand the interaction between the Commissioner and other agencies with respect to tax administration</li> <li># Highly develop and refined their ability to investigate and analyse administrative acts of the Commissioner in theory and professional practice</li> <li># Enhance their technical skills in advising taxpayers or government officers on the scope of the Commissioner's powers and limits on those powers</li> <li># Develop their communication and technical research skills in relation to advising on tax matters generally as that advice relates to the administrative powers of the Commissioner</li> </ul>
<b>Assessment:</b>	Assignment (30%) (18 September) Take-home examination (70%) (15–18 November)
<b>Prescribed Texts:</b>	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.
<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>Links to further information:</b>	<a href="http://www.law.unimelb.edu.au/subject/LAWS70439/2013">http://www.law.unimelb.edu.au/subject/LAWS70439/2013</a>