

# 187AA Graduate Diploma in Taxation Law

<b>Year and Campus:</b>	2014 - Parkville
<b>CRICOS Code:</b>	075324D
<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>	Associate Professor Mark Burton
<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>Course Overview:</b>	Melbourne Law School's specialisation in tax is a globally renowned specialist tax degree. The Melbourne tax program provides a valuable enhancement to the careers of lawyers, accountants and other tax professionals working as tax advisers in business or in government.  Our extensive and diverse tax subject selection allows students to gain an advanced understanding of tax law and policy across core and specialist tax areas. All subjects are taught by leading Australian and international tax experts, and emphasis is placed on international and comparative trends and current developments in tax practice. Practical case studies allow in-depth analysis of tax law to equip students with detailed tax law knowledge, its underlying principles and practical application, generating a real advantage in this competitive professional area.
<b>Learning Outcomes:</b>	The graduate programs in tax focus on: <ul style="list-style-type: none"> <li># Complex technical issues of tax law, using practical case studies and discussion problems</li> <li># Current developments in tax practice and influential international trends</li> <li># The constantly changing knowledge base in taxation Identification and resolution of taxation law problems at an advanced level</li> <li># The theoretical framework for taxation</li> <li># The policies embodied in Australia's tax legislation, as well as the technical detail of the tax rules</li> <li># Skills, including problem solving, analysing and evaluating outcomes, and the articulation of knowledge and understanding in oral and written presentations.</li> </ul>
<b>Course Structure &amp; Available Subjects:</b>	Students must complete four subjects from the prescribed list.
<b>Majors/Minors/ Specialisations</b>	None
<b>Subject Options:</b>	<p><b>2014 Subjects</b></p> <p>Core Tax subjects</p> <ul style="list-style-type: none"> <li># <b>Capital Gains Tax: Problems in Practice LAWS70081</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10013">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10013</a>)</li> <li># <b>Corporate Tax A (Shareholders, Debt and Equity) LAWS70024</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10045">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10045</a>)</li> <li># <b>Foundations of Tax Law (Formerly Australian Income Tax System) LAWS70323</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10017">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10017</a>)</li> <li># <b>Goods and Services Tax Principles LAWS70031</b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10020">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10020</a>)</li> </ul>

- # **Taxation of Business and Investment Income (Formerly Taxation of Business and Investment Income A) LAWS70002** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10104>)
- # **Taxation of Trusts LAWS70333** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10101>)

#### Specialist Tax subjects

- # **Charity and Not-for-Profit Law: Current Issues (Formerly Not-for-Profit Organisations: Current Regulatory and Governance Issues) LAWS70191** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10140>)
- # **Comparative Corporate Tax LAWS70009** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10031>)
- # **Current Issues in Tax and Public Finance (Formerly Current Issues in Tax) LAWS70088** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10168>)
- # **Mineral and Petroleum Tax LAWS70399** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10082>)
- # **Tax Avoidance and Planning (Formerly Current Issues in Tax Avoidance) LAWS70005** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10147>)
- # **Tax Law Research LAWS70440** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10099>)
- # **Tax Litigation LAWS70266** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10131>)
- # **Taxation of Financial Investments (Formerly Taxation of Financial Instruments) LAWS70212** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10169>)
- # **Taxation of Mergers and Acquisitions LAWS70331** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10133>)

#### International and Comparative Tax subjects

- # **Comparative International Tax LAWS70353** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10032>)
- # **Fiscal Reform and Development LAWS70162** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10117>)
- # **International Tax: Principles and Structure LAWS70006** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10076>)
- # **Tax Treaties LAWS70146** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10100>)
- # **Trade and Tax Policy LAWS70465** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10166>)
- # **Transfer Pricing: Practice and Problems LAWS70203** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10094>)

#### All Subjects

# Offered in 2014

- # **Advanced International Tax: Offshore Entities (Formerly Taxation of Overseas Entities) LAWS70048** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5128>)
- # **Capital Gains Tax: Problems in Practice LAWS70081** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10013>) #
- # **Charity and Not-for-Profit Law: Current Issues (Formerly Not-for-Profit Organisations: Current Regulatory and Governance Issues) LAWS70191** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10140>) #
- # **Chinese Tax and Investment Law LAWS70352** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5521>)
- # **Comparative Corporate Tax LAWS70009** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10031>) #
- # **Comparative International Tax LAWS70353** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10032>) #
- # **Comparative Tax Avoidance LAWS70410** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5530>)

- # **Corporate Tax A (Shareholders, Debt and Equity) LAWS70024** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10045>) #
- # **Corporate Tax B (Consolidation and Losses) Formerly Corporate Tax B (Companies and Consolidation) LAWS70008** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5548>) #
- # **Current Issues in Tax and Public Finance (Formerly Current Issues in Tax) LAWS70088** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10168>) #
- # **European Tax Law 732739** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=4515>) #
- # **Fiscal Reform and Development LAWS70162** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10117>) #
- # **Foundations of Tax Law (Formerly Australian Income Tax System) LAWS70323** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10017>) #
- # **Goods and Services Tax Principles LAWS70031** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10020>) #
- # **Intangible Asset Valuation: Law and Practice LAWS70300** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5201>) #
- # **International Tax: Principles and Structure LAWS70006** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10076>) #
- # **Mineral and Petroleum Tax LAWS70399** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10082>) #
- # **Sport and Taxation (Formerly Taxation of Sport) LAWS70332** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5657>) #
- # **State Taxes and Duties LAWS70130** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5662>) #
- # **Tax Avoidance and Planning (Formerly Current Issues in Tax Avoidance) LAWS70005** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10147>) #
- # **Tax Effective Writing: Written Advocacy LAWS70318** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5665>) #
- # **Tax Law Research LAWS70440** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10099>) #
- # **Tax Litigation LAWS70266** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10131>) #
- # **Tax Policy LAWS70319** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5667>) #
- # **Tax Treaties LAWS70146** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10100>) #
- # **Taxation of Business and Investment Income (Formerly Taxation of Business and Investment Income A) LAWS70002** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10104>) #
- # **Taxation of Financial Investments (Formerly Taxation of Financial Instruments) LAWS70212** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10169>) #
- # **Taxation of Mergers and Acquisitions LAWS70331** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10133>) #
- # **Taxation of Remuneration 730661** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=4600>) #
- # **Taxation of Small and Medium Enterprises LAWS70049** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5670>) #
- # **Taxation of Superannuation LAWS70267** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5260>) #
- # **Taxation of Trusts LAWS70333** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10101>) #
- # **The Tax Commissioner as Administrator LAWS70439** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=5664>) #
- # **Trade and Tax Policy LAWS70465** (<http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=10166>) #

	<p># <b><u>Transfer Pricing: Practice and Problems LAWS70203</u></b> (<a href="http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10094">http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&amp;sid=10094</a>) #</p> <p># <b><u>UK Tax: Principles and New Developments LAWS70188</u></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>) #</p> <p># <b><u>US Corporate and International Tax LAWS70124</u></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>) #</p> <p># <b><u>Value Added Tax: Australia's GST in a Global Context (formerly Advanced Goods and Services Tax) 730654</u></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>)</p>
<b>Breadth Tracks:</b>	None Available Breadth Tracks
<b>Entry Requirements:</b>	<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>
<b>Core Participation Requirements:</b>	<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 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></p>
<b>Graduate Attributes:</b>	<p>Advanced understanding of the changing knowledge base in the relevant area of law 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 Ability to evaluate and synthesise existing knowledge in the area 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 Well-developed problem solving abilities, characterised by flexibility of approach 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. Advanced competencies in legal research and analysis 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 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 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 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 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 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 Small class sizes and an intensive teaching format are valuable in encouraging group dynamics and teamwork. Understanding of the significance and value of</p>

	<p>knowledge to the wider community 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 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 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/187/2014">http://www.law.unimelb.edu.au/course/187/2014</a>