

LAWS70353 Comparative International Tax

Credit Points:	12.50
Level:	7 (Graduate/Postgraduate)
Dates & Locations:	This subject is not offered in 2014.
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 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: 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) Phone: +61 3 8344 6190 Website: www.law.unimelb.edu.au/masters (http://www.law.unimelb.edu.au/masters)
Subject Overview:	<p>This subject will provide a detailed comparative analysis of the principal topics in international taxation. Professor Brian Arnold is a leading global scholar and policy adviser in international taxation and a contributor to the leading international comparative book, <i>Comparative Income Taxation</i> (with Hugh Ault). The subject will equip students to analyse international tax issues using a comparative approach and to acquire a deeper understanding of the underlying structural, institutional and policy influences that have shaped international income tax systems. This knowledge is directly applicable to analysing international tax problems in any particular country.</p> <p>Principal topics will include:</p> <ul style="list-style-type: none"> # Jurisdiction to tax (residence and source) # Elimination of double taxation # Deductibility of expenses to earn dividends from foreign corporations # International taxation # Controlled foreign corporation rules # Taxation of non-residents # Thin capitalisation rules # Tax treaties.

Learning Outcomes:	A student who has successfully completed this subject should: <ul style="list-style-type: none"># Be able to analyse tax issues using a comparative approach# Have a deeper understanding of the underlying structural, institutional and policy influences that make income tax systems the way they are.
Assessment:	Take-home examination (100%) (12 – 15 December)
Prescribed Texts:	Core subject materials will be provided free of charge to all students. Some subjects require further texts to be purchased. Details regarding any prescribed texts will be provided prior to the commencement of the subject.
Breadth Options:	This subject is not available as a breadth subject.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Links to further information:	www.law.unimelb.edu.au/subject/LAWS70353/2014