742AB Master of Tax

Year and Campus:	2015 - Parkville
CRICOS Code:	075002M
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Level:	Graduate/Postgraduate
Duration & Credit Points:	100 credit points taken over 12 months full time. This course is available as full or part time.
Coordinator:	Professor Ann O'Connell
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Course Overview:	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.
Learning Outcomes:	Graduates of the Master of Tax will: Have an advanced and integrated understanding of the complex body of knowledge in the field of taxation law, including: # the theories and policies that underpin and influence the operation of taxation law # the operation of institutions that develop, administer and determine the application of taxation law (Treasury, the ATO and the courts) # current developments in tax practice at the national and international level # influential international trends in taxation law such as those proposed by the OECD # current debates on proposed reform of taxation law Have expert, specialised cognitive and technical skills that equip them to independently: # analyse, critically reflect on and synthesise complex information, concepts and theories in the field of taxation law # research and apply such information, concepts and theories to the relevant body of knowledge and practice # interpret and transmit their knowledge, skills and ideas to specialist and non-specialist audiences Apply their knowledge and skills to demonstrate autonomy, expert judgment, adaptability and responsibility as a practitioner and learner in the field of taxation law.
Course Structure & Available Subjects:	**Tax Practitioner's Board** The subject marked (I) is approved as an introductory subject, and subjects marked (A) are approved as advanced subjects for participant accreditation as a tax agent with the Tax Practitioner's Board (TPB). For further information about approved courses and applying the Tax Practitioner's Board 'mix and match', please consult the **qualifications list (http://tpb.gov.au/TPB/Qualifications_and_experience/Approved_course_providers/TPB/Qualifications_and_experience/0335_Approved_course_providers.aspx)** . Students must complete eight subjects in total.

	Students must complete at least six subjects from the prescribed list and may select up to two subjects from those offered in the **Master of Commercial Law (http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/yr/2015/cid/1113)** .
Subject Options:	**2015 Subjects** Core Tax subjects # **Capital Gains Tax: Problems in Practice LAWS70081/LAWS70325 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11570)** # **Corporate Tax A (Shareholders, Debt and Equity) LAWS70024/LAWS70253 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11607)** # **Foundations of Tax Law (Formerly Australian Income Tax System) LAWS70323 [I] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11575)** # **Goods and Services Tax Principles LAWS70031 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11579)** # **Taxation of Business and Investment Income (Formerly Taxation of Business and Investment Income A) LAWS70002/LAWS70250 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11683)** # **Taxation of Trusts LAWS70333 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11680)** Specialist Tax subjects # **Corporate Tax B (Consolidation and Losses) LAWS70008 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11608)** # **Tax and Crime LAWS90030 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11723)** # **Tax Policy LAWS70319 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11677)** # **Tax Practice: Writing Effectively (Formerly Tax Effective Writing: Written Advocacy) LAWS70318 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11676)** # **Taxation of Major Projects LAWS90031 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11724)** # **Taxation of Small and Medium Enterprises LAWS70049 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11679)** # **Taxation of Superannuation LAWS70267 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11699)** # **The Tax Commissioner as Administrator LAWS70439 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11675)** International and Comparative Tax subjects # **Comparative Corporate Tax LAWS70009 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11593)** # **Comparative International Tax LAWS70353 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11594)** # **Comparative Tax Avoidance LAWS70410 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11595)** # **International Tax: Anti-avoidance LAWS90017 (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11743)** # **International Tax: Principles and Structure LAWS70006 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11643)** # **Tax Treaties LAWS70146 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11678)** # **Transfer Pricing: Practice and Problems LAWS70203 [A] (http://www.law.unimelb.edu.au/index.cfm?objectid=2B184510-CD30-11E0-BF760050568D0140&sid=11665)**

Entry Requirements:	# A degree in law (LLB, JD or equivalent) leading to admission to practice, at honours standard, or equivalent; ***or*** # A degree in law (LLB, JD or equivalent) leading to admission to practice, or equivalent and two years of documented relevant professional experience; ***or*** # An undergraduate degree in a relevant discipline and two years of documented relevant professional experience; ***or*** # An undergraduate degree in a relevant discipline; and successful completion of four subjects in a cognate graduate diploma and one year of documented relevant professional experience
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/
Further Study:	A student who completes a masters degree in the Melbourne Law Masters is eligible to apply for entry to the PhD program.
Graduate Attributes:	Advanced understanding of the changing knowledge base in the relevant area(s) of law The specialist focus of the Melbourne Law Masters, the constant review and renewal of subjects and courses to ensure coverage of recent developments, the range and expertise of instructors from Australia and around the world, and regular advice from MLM advisory boards combine to ensure that courses and subjects reflect emerging knowledge and ideas. Ability to investigate, evaluate, synthesise and apply existing knowledge in the relevant area(s) with creativity and initiative 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 required 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. All graduates of an LLM will have demonstrated, through subject assessment, the ability to use their research skills to plan, develop and execute substantial research-based project(s) and/or piece(s) of scholarship. Capacity to effectively communicate complex legal ideas and theories, orally and in writing, to a variety of audiences 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 creativity, originality and discovery that befits a postgraduate program of the highest quality, and students are encouraged and assisted to publish original work of a high standard in refereed journals. Capacity to manage competing demands on time and ability to work with a high level of autonomy and accountability The demanding nature of graduate study requires effective time-management skills from all students and an ability to work independently and be accountable for commitment to study and output, as demonstrated through class attendance, engagement and assessment. The rigour of our programs, whether undertaken part-time or full-time, ensures that all successful graduates have enhanced time-management skills and the ability to work with relative autonomy. 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 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.
Links to further information:	www.law.unimelb.edu.au/course/742/2015