

LAWS90017 International Tax: Anti-avoidance

Credit Points:	12.5
Level:	9 (Graduate/Postgraduate)
Dates & Locations:	2015, Parkville This subject commences in the following study period/s: December, Parkville - Taught on campus.
Time Commitment:	Contact Hours: The total class time is between 24 and 26 hours. Total Time Commitment: The pre-teaching period commences four weeks before the subject commencement date. From this time, students are expected to access and review the Reading Guide that will be available from the LMS subject page and the subject materials provided by the subject coordinator, which will be available from Melbourne Law School. Refer to the Reading Guide for confirmation of which resources need to be read and what other preparation is required before the teaching period commences.
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/
Coordinator:	Prof Lee Burns
Contact:	For more information: 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:	This subject takes the joint OECD/G20 Base Erosion Profit Shifting (BEPS) project as its starting point in examining rules under the Australian income tax legislation and tax treaties for dealing with international tax avoidance. The subject will include a detailed study of Australia's anti-deferral rules, including their interactions and reconciliations. Other major BEPS issues to be examined include thin capitalisation, cross-border tax arbitrage, treaty shopping and taxation of digital transactions. The subject will critically examine the policy underlying Australia's rules and evaluate whether their technical implementation achieves their policy objectives. There will be consideration of the ongoing reform of the rules, including international developments through the BEPS process. BEPS has the potential to redefine the rules for dealing with international tax avoidance and students working in international tax need to be aware of how these rules are being developed and reformed both globally and in Australia.

	<p>Principal topics include:</p> <ul style="list-style-type: none"> # Taxation of CFCs and foreign trusts # Thin capitalisation # Cross-border tax arbitrage # Taxation of digital transactions # Treaty shopping # Exchange of information.
Learning Outcomes:	<p>A student who has successfully completed this subject will:</p> <ul style="list-style-type: none"> # Have an advanced and integrated understanding of the tax law and policy relating to Australia's rules for dealing with international tax avoidance # Be able to critically examine, analyse, interpret and assess the effectiveness of these laws and policies # Be an engaged participant in debate regarding emerging and contemporary issues in the field of international tax avoidance # Have a sophisticated appreciation of the factors and processes driving change in this area # Have an advanced understanding of the latest developments and trends the ongoing reform of international tax rules both globally and in Australia # Have the cognitive and technical skills to generate critical and creative ideas relating to laws and policies dealing with international tax avoidance, and to evaluate them # Have the cognitive and technical skills to independently examine, research and analyse the key elements and features of the tax law as it applies in the context of international tax avoidance # Have the communication skills to clearly articulate and convey complex information regarding the various approaches to dealing with international tax avoidance to relevant specialist and non-specialist audiences # Be able to demonstrate autonomy, expert judgment and responsibility as a practitioner and learner in the field of international tax avoidance.
Assessment:	Take-home examination (100%) (5-8 February). A minimum of 75% attendance is a hurdle requirement.
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/LAWS90017/2015
Notes:	This subject has a quota of 30 students. Please refer to the website www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format (http://www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format) for further information about the management of subject quotas and waitlists.