

# LAWS90030 Tax and Crime

<b>Credit Points:</b>	12.5
<b>Level:</b>	9 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2015, Parkville This subject commences in the following study period/s: October, Parkville - Taught on campus.
<b>Time Commitment:</b>	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.
<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>Coordinator:</b>	Prof Ann O'Connell
<b>Contact:</b>	For more information: 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>This subject will examine the operation of the substantive criminal law covering taxation offences under the general criminal law and under tax specific legislation. It will consider important distinctions such as those between fraud and evasion and between evasion and tax avoidance, in the context of criminal law. It will consider the application of criminal processes to taxation matters at the prosecution, trial and sentencing stages. In addition, it will examine the role of taxation agencies and specialised law enforcement agencies in the enforcement of the criminal law, as well as the potential application of the criminal law to taxation advisers.</p> <p>Principal topics include:</p> <ul style="list-style-type: none"><li># The substantive criminal law covering tax (eg the federal Criminal Code and the <i>Crime (Taxation Offences) Act 1980</i>)</li></ul>

	<ul style="list-style-type: none"> <li># Offences and penalties under the tax legislation, including the uniform administrative penalties regime)</li> <li># Tax evasion – issues including the problem of the cash economy, the challenge of e-commerce, money laundering and small business compliance issues</li> <li># The distinction between avoidance and evasion from a criminal law perspective</li> <li># The application of criminal process to taxation matters</li> <li># The role of the ATO; disclosure by ATO of tax information to law enforcement agencies such as the ACC; and voluntary disclosures to ATO and amnesties from prosecution</li> <li># The powers of relevant investigative bodies (the Wickenby Taskforce)</li> <li># Advisers and promoters</li> <li># Taxing the proceeds of criminal activity.</li> </ul>
<b>Learning Outcomes:</b>	<p>A student who has successfully completed this subject will:</p> <ul style="list-style-type: none"> <li># Have an advanced and integrated understanding of the criminal law and policy as it applies to taxation offences in Australia</li> <li># Be able to critically examine, analyse, interpret and assess the effectiveness of these laws and policies</li> <li># Be an engaged participant in debate regarding emerging and contemporary issues in the field of criminal law and tax</li> <li># Have a sophisticated appreciation of the factors and processes driving change in this area</li> <li># Have an advanced understanding of the significance of the role of the courts in judicial approaches to criminal law and taxation</li> <li># Have a detailed understanding of the latest developments and trends in laws dealing with taxation offences</li> <li># Have the cognitive and technical skills to generate critical and creative ideas relating to laws and policies dealing with criminal law and taxation, and to critically evaluate them</li> <li># Have the cognitive and technical skills to independently examine, research and analyse the key elements and features of the criminal law as it applies in the taxation context</li> <li># Have the communication skills to clearly articulate and convey complex information regarding criminal law and tax to relevant specialist and non-specialist audiences</li> <li># Be able demonstrate autonomy, expert judgment and responsibility as a practitioner and learner in the field of criminal law and taxation.</li> </ul>
<b>Assessment:</b>	Take-home examination (100%) (11-14 December) or 10,000 word research paper (100%) (1 February 2016) on a topic approved by the subject coordinator A minimum of 75% attendance is a hurdle requirement.
<b>Prescribed Texts:</b>	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.
<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/LAWS90030/2015">www.law.unimelb.edu.au/subject/LAWS90030/2015</a>
<b>Notes:</b>	This subject has a quota of 30 students. Please refer to the website <a href="http://www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format">www.law.unimelb.edu.au/masters/courses-and-subjects/subjects/subject-timing-and-format</a> ( <a href="http://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</a> ) for further information about the management of subject quotas and waitlists.