

# 191AA Graduate Diploma in International Tax

<b>Year and Campus:</b>	2016 - Parkville
<b>CRICOS Code:</b>	075325C
<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>	Professor Ann O'Connell
<b>Contact:</b>	<p><b>Melbourne Law School</b></p> <p>Currently enrolled students:</p> <ul style="list-style-type: none"> <li># <a href="http://www.law.unimelb.edu.au/masters/current-students">General information</a> (<a href="http://www.law.unimelb.edu.au/masters/current-students">http://www.law.unimelb.edu.au/masters/current-students</a>)</li> <li># <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>)</li> </ul> <p>Future students:</p> <ul style="list-style-type: none"> <li># <a href="http://www.law.unimelb.edu.au/">Melbourne Law School</a> (<a href="http://www.law.unimelb.edu.au/">http://www.law.unimelb.edu.au/</a>)</li> <li># <a href="http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/cid/1175">Course enquiry</a> (<a href="http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/cid/1175">http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/cid/1175</a>)</li> </ul>
<b>Course Overview:</b>	<p>Melbourne Law School's specialisation in international tax law enables tax professionals, academics and government officials from Australia or other countries to study international taxation in a global context, working side by side with colleagues from Australia and many other countries.</p> <p>The international tax program is a globally recognised specialist tax qualification. It will equip graduates for the practice of taxation law in a rapidly changing economic world. The program is designed for those who plan careers in tax law, whether from Australia or internationally, in which international taxation will play a key role.</p> <p>Students have a substantial selection of international and comparative tax subjects, combined with a choice from the range of subjects in the Law School's broader tax and commercial law programs. All subjects are taught by leading international or Australian tax experts with significant reputations in the field of international tax.</p>
<b>Learning Outcomes:</b>	<p>Graduates of the Graduate Diploma in International Tax will:</p> <ul style="list-style-type: none"> <li># Have advanced knowledge within a systematic and coherent body of knowledge relating to the field of international tax, including the acquisition and application of knowledge and skills in relation to: <ul style="list-style-type: none"> <li># complex technical issues of international tax law, using practical case studies and discussion problems</li> <li># current developments in international tax practice and influential international trends, including in the Asia Pacific region and globally</li> <li># the changing knowledge base in international taxation</li> </ul> </li> <li># Have advanced cognitive, technical and communication skills that enable them to: <ul style="list-style-type: none"> <li># analyse critically, evaluate and convey information and</li> <li># generate ideas and solutions to complex problems from both theoretical and practical perspectives in the subjects studied in the field of international tax</li> </ul> </li> <li># Apply knowledge and skills to demonstrate autonomy, well-developed judgement, adaptability and responsibility as a practitioner or learner in the field of international tax.</li> </ul>
<b>Course Structure &amp; Available Subjects:</b>	<p><b>Planning an international tax course</b></p> <p>The Director of Studies will provide dedicated course planning for all international students undertaking the Master of International Tax, to help create the ideal international tax course for your needs.</p> <p>Ideally, international students should aim to commence the Master of International Tax, or Graduate Diploma in International Tax, in February 2016, in order to complete the required</p>

*Foundations of Tax Law* subject early in their degree, and to ensure you can get to know your fellow international and Australian tax students.

### Foundations of Tax Law

All international students are required to undertake *Foundations of Tax Law* offered as an Intensive in Semester 1, 2016. This subject provides a necessary grounding in Australian common law and statutory law of taxation, enabling a comparison with students' home country tax systems. It provides the foundation for successful study in the other tax subjects studied in the course.

### Recommended international tax subjects

All international students are also recommended to undertake the subject *International Tax: Principles and Structure*, offered as a semester-length subject in Semester 2, 2016.

### 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, consult the list at [www.tpb.gov.au](http://www.tpb.gov.au) (<http://www.tpb.gov.au>). For information about applying the TPB 'mix and match' approach, please consult TPB Information Sheet TPB(I) 06/2011 at [www.tpb.gov.au](http://www.tpb.gov.au) (<http://www.tpb.gov.au>).

Students must complete four subjects from the prescribed list, including *Foundations of Tax Law* and three other subjects.

#### Subject Options:

Subject	Study Period Commencement:	Credit Points:
LAWS70048 Advanced International Tax	Not offered 2016	12.5
LAWS70352 Chinese Tax and Investment Law	Not offered 2016	12.5
LAWS70009 Comparative Corporate Tax	August	12.5
LAWS70353 Comparative International Tax	March	12.5
LAWS70410 Comparative Tax Avoidance	Semester 1	12.5
LAWS70162 Fiscal Reform and Development	Not offered 2016	12.5
LAWS70323 Foundations of Tax Law	February	12.5
LAWS70067 International Legal Internship	Summer Term, Semester 1, Semester 2, Winter Term	12.5
LAWS70006 International Tax: Principles, Structure	Semester 2	12.5
LAWS90050 Special Issues in Tax Treaties	July	12.5
LAWS70440 Tax Law Research	Not offered 2016	12.5
LAWS70146 Tax Treaties	September	12.5
LAWS70465 Trade and Tax Policy	Not offered 2016	12.5
LAWS70203 Transfer Pricing: Practice and Problems	July	12.5
LAWS90054 UK International Tax	August	12.5
LAWS70124 US Corporate and International Tax	Not offered 2016	12.5

#### Entry Requirements:

- # A degree in Law (LLB, JD or equivalent) at honours standard or equivalent leading to admission to legal practice;
- or**
- # A degree in Law (LLB, JD or equivalent) leading to admission to legal practice and at least one year of documented, relevant professional experience;

	<p><b>or</b></p> <p># An undergraduate degree in a relevant discipline and at least one year of documented, relevant professional work experience.</p> <p>The Selection Committee may seek further information to clarify any aspect of an application in accordance with the Academic Board <b>rules</b> (<a href="http://about.unimelb.edu.au/__data/assets/pdf_file/0007/1413727/Use-of-Selection-Instruments-Rules-of-the-Academic-Board-23-March-2015.pdf">http://about.unimelb.edu.au/__data/assets/pdf_file/0007/1413727/Use-of-Selection-Instruments-Rules-of-the-Academic-Board-23-March-2015.pdf</a>) on the use of selection instruments.</p>
<p><b>Core Participation Requirements:</b></p>	<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>
<p><b>Graduate Attributes:</b></p>	<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 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>
<p><b>Links to further information:</b></p>	<p><a href="http://www.law.unimelb.edu.au/course/191AA/2016">www.law.unimelb.edu.au/course/191AA/2016</a></p>