

# 192AA Master of International Tax

<b>Year and Campus:</b>	2016 - Parkville
<b>CRICOS Code:</b>	031950G
<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>	100 credit points taken over 12 months full time. This course is available as full or part time.
<b>Coordinator:</b>	Associate Professor Sunita Jogarajan and Associate Professor Michael Kobetsky
<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/1174">Course enquiry</a> (<a href="http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/cid/1174">http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/cid/1174</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 Master of International Tax will:</p> <ul style="list-style-type: none"> <li># Have an advanced and integrated understanding of the complex body of knowledge in the field of international tax including: <ul style="list-style-type: none"> <li># the rules that apply to residents deriving foreign source income and non-residents deriving Australian source income</li> <li># the design of tax systems in a global economy and the interaction of the tax rules of sovereign countries</li> <li># the role of bi-lateral treaties between trading partners and the ability of one country to influence outcomes</li> <li># the role of the Organisation for Economic Cooperation and Development and the United Nations in developing bi-lateral treaties</li> <li># current debates on the applicability of existing corporate and international tax systems and proposed solutions</li> </ul> </li> <li># Have expert, specialised cognitive and technical skills that equip them to independently: <ul style="list-style-type: none"> <li># analyse, critically reflect on and synthesise complex information, concepts and theories in the field of international tax</li> <li># research and apply such information, concepts and theories to the relevant body of knowledge and practice; and</li> <li># interpret and transmit their knowledge, skills and ideas to specialist and non-specialist audiences</li> </ul> </li> <li># Apply their knowledge and skills to demonstrate autonomy, expert judgment, adaptability and responsibility as a practitioner and learner in the field of international tax.</li> </ul>
<b>Course Structure &amp; Available Subjects:</b>	<b>Planning an International Tax course</b>

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.

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

Students in the Master of International Tax must complete eight subjects from the prescribed list. If students are required or choose to do **Foundations of Tax Law** (<http://www.law.unimelb.edu.au/subject/LAWS70323/2016>), they should choose the additional seven subjects from the prescribed list. However, up to two subjects may be selected from the subjects offered in the Master of Tax or Master of Commercial Law by students enrolled in the Master of International Tax.

#### Foundations of Tax Law

All international students (i.e. students from other jurisdictions) 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. The subject is also recommended for all Masters students who have had little previous study or experience in tax law, and wish to gain a solid grounding in the area.

#### 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>).

#### 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
LAWS90017 International Tax: Anti-avoidance	December	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
LAWS70319 Tax Policy	May	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
<b>Entry Requirements:</b>	<p># A degree in law (LLB, JD or equivalent) leading to admission to practice, at honours standard, or equivalent;  <b>or</b>  # A degree in law (LLB, JD or equivalent) leading to admission to practice, or equivalent and two years of documented relevant professional experience;  <b>or</b>  # An undergraduate degree in a relevant discipline and two years of documented relevant professional experience;  <b>or</b>  # 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</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>		
<b>Core Participation Requirements:</b>	<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>		
<b>Further Study:</b>	<p>A student who completes a masters degree in the Melbourne Law Masters is eligible to apply for entry to the PhD program.</p>		
<b>Graduate Attributes:</b>	<p>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-</p>		

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/192AA/2016](http://www.law.unimelb.edu.au/course/192AA/2016)