

## LAWS70130 State Taxes and Duties

<b>Credit Points:</b>	12.5
<b>Level:</b>	7 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	This subject is not offered in 2016.
<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>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>The Australian states and territories levy a wide number of taxes on business and individuals, including payroll tax, land tax, duties on conveyances, leases and other transfers, workers' compensation levies and numerous smaller taxes. Interpreting and complying with this multitude of taxes, only some of which are harmonised across state borders, poses significant challenges for Australian businesses and state revenue agencies alike. Many jurisdictions are enacting more comprehensive anti-avoidance and business entity rules in key state taxes, for example, those applying to trusts or corporate groups, and there is increasing litigation on state taxes in courts around the country. Greater attention is also being paid to fundamental reform of state taxes. This subject will provide tax professionals with an advanced knowledge of the structure and practical operation of state taxes and duties in a commercial context, taking account of the most recent trends and developments in this field.</p> <p>This subject will consider in detail the operation of various state taxes and duties, in particular:</p> <ul style="list-style-type: none"> <li># Stamp duties</li> <li># Land tax</li> <li># Payroll tax and workers' compensation levies.</li> </ul>

	<p>Principal topics will include:</p> <ul style="list-style-type: none"> <li># Detailed analysis of the new 'uniform' stamp duties legislation adopted in Victoria and various other jurisdictions</li> <li># Consideration of stamp duty liabilities on various business and commercial transactions</li> <li># Comparison to the 'old style' stamp duty legislation retained in other jurisdictions</li> <li># Consideration of Victorian land tax and comparison to the position in other jurisdictions</li> <li># Consideration of Victorian payroll tax and workers' compensation levies, and comparison to the position in other jurisdictions.</li> </ul>
<b>Learning Outcomes:</b>	<p>A student who has successfully completed this subject should have:</p> <ul style="list-style-type: none"> <li># An advanced understanding of the structure and practical operation of various state taxes and duties, including in particular: <ul style="list-style-type: none"> <li># The operation of stamp duties legislation on conveyances, transfers, leases and other business and commercial transactions</li> <li># The structure of land tax and its implications for different land-holding structures</li> <li># The structure of the payroll tax and workers' compensation levies and their implications for different labour arrangements.</li> </ul> </li> </ul>
<b>Assessment:</b>	Assignment (30%) Take-home examination (70%)
<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/LAWS70130/2013">www.law.unimelb.edu.au/subject/LAWS70130/2013</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.
<b>Related Course(s):</b>	Graduate Diploma in Corporations and Securities Law Graduate Diploma in Legal Studies Graduate Diploma in Tax Master of Commercial Law Master of Laws Master of Tax