

# LAWS70410 Comparative Tax Avoidance

<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>All taxing jurisdictions face the perennial challenge of how to define the boundaries of permissible tax planning and how to address and deter impermissible tax avoidance. Different jurisdictions historically and today have taken different approaches to this challenge, ranging from judicial doctrines of abuse of law or substance over form, to general and specific anti-avoidance rules enacted in the tax statute. This subject examines Australia's general anti-avoidance rule in comparison with the approach to tax avoidance taken in other jurisdictions. The subject examines recent trends towards legislative general anti-avoidance rules. The focus is, in particular, on developments in the common law world, including the United Kingdom (where a general anti-avoidance statutory rule is proposed to be legislated), the United States, New Zealand and Canada. Attention may also be paid to anti-avoidance approaches in European and other contexts.</p> <p>Principal topics include:</p> <ul style="list-style-type: none"> <li># Concepts of tax avoidance in Australia and comparative common law contexts, including the United Kingdom, United States, New Zealand and Canada, as well as European and other legal contexts</li> </ul>

	<ul style="list-style-type: none"> <li># The role of judicial doctrines and responses to tax avoidance in the common law and other judicial traditions</li> <li># General statutory anti-avoidance provisions in comparative legal contexts</li> <li># Obligations of taxpayers and advisers in relation to tax avoidance in a global and comparative context.</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 statutory and common law rules that aim to define and address tax avoidance across a range of important jurisdictions in comparison to Australia</li> <li># Be able to critically examine, analyse, interpret and assess the effectiveness of these rules</li> <li># Be an engaged participant in debate regarding emerging and contemporary issues in the field</li> <li># Have a sophisticated appreciation of the factors and processes driving reform of the legal framework</li> <li># Have an advanced understanding of the significance of the role of the courts in judicial approaches to anti avoidance in the common law and other legal traditions</li> <li># Have a detailed understanding of the latest developments and trends in laws dealing with tax avoidance</li> <li># Have the cognitive and technical skills to generate critical and creative ideas relating to anti avoidance, 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 permissible tax planning as compared to impermissible tax avoidance</li> <li># Have the communication skills to clearly articulate and convey complex information regarding anti avoidance rules 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 tax avoidance.</li> </ul>
<b>Assessment:</b>	Class participation (10%) Mid-semester assessment exercise (30%) (13 April) 3-hour examination (60%) (10 June, am)
<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/LAWS70410/2015">www.law.unimelb.edu.au/subject/LAWS70410/2015</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.
<b>Related Course(s):</b>	<p>Graduate Diploma in International Tax  Graduate Diploma in Legal Studies  Graduate Diploma in Tax  Master of Commercial Law  Master of International Tax  Master of Laws  Master of Public and International Law  Master of Tax</p>