



THE UNIVERSITY OF  
MELBOURNE

# MELBOURNE LAW MASTERS TAX AND INTERNATIONAL TAX

Melbourne Law School

The extensive and diverse subject selection in Melbourne Law School's tax programs allows students to gain an advanced understanding of tax law and policy across core and specialist tax areas. All subjects are taught by leading Australian and international experts, and emphasis is placed on international and comparative trends and current developments in tax practice. Practical case studies allow in-depth analysis of tax law to equip students with detailed tax law knowledge, its underlying principles and practical application, generating a real advantage in this competitive professional area.

#### Courses:

- Master of Tax (MTax)
- Master of International Tax (MIntTax)
- Graduate Diploma in Tax (GDipTax)
- Graduate Diploma in International Tax (GDipIntTax)

## 2020 SUBJECTS

### Administrative Law in Tax Matters

Semester 1 - Evening

**Lecturers:** Mr Frank O'Loughlin, Mr Robin Chan, Mr Matthew Meng

Study the contemporary developments in administrative law and how they apply to the Tax Commissioner and the taxpayer. This subject draws upon the principles developed across various types of government activity and applies them to the Tax Commissioner's exercise of powers.

### Capital Gains Tax: Problems in Practice

February, August - Intensives

**Lecturers:** Mr Michael Flynn QC, Ms Anna Wilson

This subject examines the law, policy and structural features of capital gains tax (CGT) in Australia and considers and applies CGT rules in different private and business contexts.

### Comparative Corporate Tax

April - Intensive

**Lecturer:** Professor Peter Harris, University of Cambridge

This subject compares several influential and archetypal corporate tax systems (both common law and civil law) and assesses how they work in the context of practical problems and the impact on corporate decision-making.

### Comparative International Tax

December - Intensive

**Lecturer:** Professor Kim Brooks, Dalhousie University

Following an introduction to comparative law theories and methods, the core principles of international income tax will be examined, with the different approaches of developed, emerging, and developing countries outlined and critiqued.

### Corporate Tax A (Shareholders, Debt and Equity)

April Intensive, Semester 2 - Evening

**Lecturers:** Mr Frank O'Loughlin, Mr Stewart Grieve, Mr Nasos Kaskani, Ms Mia Clarebrough

Examine the policies, rules and current problems involved in the taxation of companies and shareholders in Australia. This subject considers the tax rules that apply to shares, corporate distributions, Australia's imputation system and the debt-equity integrity rules.

### Foundations of Tax Law

March, July - Intensives

**Lecturers:** Associate Professor Mark Burton (March), Professor Miranda Stewart (July)

With a focus on personal income tax, this subject prepares students to interpret statutory tax rules, apply judicial approaches and to understand the policy and implications of tax reform.

### Goods and Services Tax

April - Intensive

**Lecturer:** Mr Michael Evans

The subject identifies the core legislative features in Australia's GST contained in the A New Tax System (Goods and Services Tax) Act 1999. It references the tax systems in other jurisdictions such as the EU, UK, New Zealand and Singapore; and analyses the rulings and cases that are relevant to the operation of, and compliance with, Australia's GST in practice.

### Income Tax Compliance and Enforcement

May - Intensive

**Lecturer:** Professor Emeritus Arie Freiberg AM

Examine the nature and reasons for non-compliance with taxation laws in Australia, the government's investigatory agencies and their powers, the range of offences and penalties (civil, criminal and administrative) applicable, the liability of advisers and promoters, the prosecution process and the sentencing of tax offenders.

## **International Tax: Principles and Structure**

**Semester 1 - Evening, November - Intensive**

**Lecturers:** Professor Miranda Stewart (Sem 1); Associate Professor Michael Kobetsky, Mr Peter Gillies (Sem 2)

This subject covers the fundamental international income tax rules that apply where income or capital gains have a connection with Australia. It considers Australia's tax jurisdiction of residence and source, and relief from double taxation under domestic law and tax treaties. It also examines measures to prevent tax avoidance, such as controlled foreign company measures and transfer pricing.

## **International Taxation in the US**

**July - Intensive**

**Lecturer:** Professor David Rosenbloom

This subject provides an overview of United States (US) income tax rules for cross-border investments, transactions, and other activities. The subject will incorporate the latest developments in US international tax rules, and examine rules, regulations, and administrative practices.

## **State Taxes and Duties**

**Semester 1 - Evening**

**Lecturers:** Ms Sue Williamson, Mr Barry Diamond

Interpreting and complying with the multitude of taxes across Australia, only some of which are harmonised across state borders, poses significant challenges. Develop an advanced knowledge of the structure and practical operation of state taxes and duties in a commercial context.

## **Tax Avoidance and Planning**

**Semester 1 - Evening**

**Lecturers:** The Hon Tony Pagone QC, The Hon Justice Jennifer Davies, Mr Eugene Wheelahan SC

This subject examines anti-avoidance provisions in Australia and incomparable jurisdictions. The subject will examine in detail the provisions of Part IVA of the Income Tax Assessment Act 1936 (Cth), as well as its Goods and Services Tax (GST) equivalent, and consider the differences between permissible tax planning and impermissible tax avoidance.

## **Tax Litigation**

**Semester 2 - Evening**

**Lecturers:** The Hon Justice Simon Steward, Ms Melanie Baker, Ms Lisa Hespe

This subject teaches the legal principles associated with tax litigation. It addresses the system of tax appeals, administrative and judicial review of decisions made by the Commissioner, evidence-gathering and the preparation of objections, tax appeal statements, affidavits, expert reports and legal submissions in a tax case.

## **Tax Reform and Development**

**March - Intensive**

**Lecturer:** Professor Miranda Stewart

This subject examines tax policy to finance development goals and sustainable governments. It addresses budget laws; policy and law design principles for taxation, including equity, market efficiency and tax administration; and addresses topical issues including tax transparency, multinational tax avoidance and international tax competition and cooperation between nations.

## **Tax Treaties**

**June - Intensive**

**Lecturer:** Associate Professor Michael Kobetsky

Tax Treaties provides an in-depth examination of international tax treaties, regarding both inbound and outbound investment. This subject uses the Organisation for Economic Co-operation and Development (OECD) Model Treaty and Commentary and examines important tax treaties of Australia and its major trading partners.

## **Taxation of Business and Investment Income**

**Semester 1 - Evening, September - Intensive**

**Lecturers:** Ms Michelle Herring, Mr Tim Neilson (Sem 1), Mr Gareth Redenbach, Mr Edward Consett (Sem 2)

Designed to explore the fundamental principles of income tax, fringe benefits tax and capital gains tax in relation to business and investment, this subject provides students with the skills and knowledge to identify and manage income tax problems that arise in practice and in other tax subjects.

## **Taxation of Mergers and Acquisitions**

**October - Intensive**

**Lecturers:** Mr Aldrin De Silva, Mr Michael Charles

Focused around a series of current issues, this subject provides students with in-depth knowledge of the tax rules for mergers and acquisitions of public and private companies and consolidated corporate groups.

## **Taxation of Superannuation**

**February - Intensive**

**Lecturers:** Mr Bryce Figot, Mr Daniel Butler

Although relevant for all superannuation funds, this subject focuses heavily on self-managed superannuation funds (SMSFs). It deals with the underlying policies, technical rules and current practical problems in relation to the taxation of SMSFs and their prudential management.

## **Taxation of Trusts**

**Semester 2 - Evening**

**Lecturers:** Mr Terry Murphy QC, Mr Adrian O'Shannessy, Mr Gareth Redenbach, Mr Andrew de Wijn

This subject examines the Australian income tax rules applicable to the range of trusts, including significant new and ongoing reforms and policy developments.

## **Transfer Pricing: Practice and Problems**

**September - Intensive**

**Lecturers:** Associate Professor Michael Kobetsky, Ms Shannon Smit

This subject studies the Australian transfer pricing rules and their application and is designed for tax advisers, in-house tax managers and government officials, as well as those practising in transfer pricing. A background in transfer pricing is not required.

## **HOW TO APPLY**

Applications are accepted throughout the year. Visit the website for further information:

[law.unimelb.edu.au/study/masters/specialist-legal-areas/tax](http://law.unimelb.edu.au/study/masters/specialist-legal-areas/tax)

**Contact us**

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