

2021 Subjects

Capital Gains Tax: Problems in Practice

August and September - On Campus

Lecturers: Mr Michael Flynn QC and 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

March - Online

Lecturer: Professor Peter Harris

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.

Corporate Tax A (Shareholders, Debt and Equity)

April - Online, Semester 2 - On Campus

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

This subject examines 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.

Current Issues in International Tax

September - Online

Lecturer: Professor Miranda Stewart

This subject will explore the latest trends and challenges in international tax and implications for Australia and the world, bringing tax experts from around the world to share their knowledge.

Foundations of Tax Law

March - Online

Lecture: Associate Professor Mark Burton

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

May - Online

Lecturers: Ms Angela Lee, Mr Chris Sievers

Subject examines the core legislative features in Australia's Goods and Services Tax (GST). It analyses the statutory rules, cases and rulings and cases relevant to the operation of Australia's GST in practice.

International Tax: Principles and Structure

Semester 1 - Online; November - On Campus,

Lecturers: Professor Miranda Stewart, Mr Andrew Mills

This subject covers Australia's core international income tax rules that apply where income or capital gains have a connection with Australia, including residence and source, exemption and credit relief from double taxation. It introduces students to tax treaties and measures to address or prevent international tax avoidance.

International Tax: Anti-Avoidance

December - Online

Lecturer: Mr Lee Burns

This subject is an advanced study of the rules under the Australian income tax legislation and tax treaties for dealing with international tax avoidance, including controlled foreign corporations, foreign accrual funds, foreign trusts, thin capitalisation and BEPS measures.

Tax Administration

October - On Campus

Lecturer: Mr Ali Noroozi

This subject examines the practical issues that arise in the administration of the Australian tax system and tax administration generally. It will also include international comparisons as relevant.

Tax Practice: Writing Effectively

Semester 1 - Online

Lecturer: The Hon Justice Jennifer Davies, the Hon Tony Pagone QC, Ms Angela Lee

This subject enables tax professionals to develop an effective and persuasive writing style in tax advocacy. It focuses on the skill of writing key tax documents and developing precedents for future use, including letters of advice and opinions, objections, tribunal and court documents and written submissions, including appeal documents, ruling requests and briefing expert witnesses.

Tax Policy

May - Online

Lecturer: Mr Paul Tilley

This subject looks at Australia's tax system and experience with reform over recent decades, comparing it with other countries. The subject will analyse the available tax bases, the interactions between the tax and transfer systems and issues of tax law design and administration.

Tax Treaties

Semester 1 - Online

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 - Online

Lecturer: Ms Michelle Herring, Mr Tim Neilson

October - On Campus

Professor Miranda Stewart

Designed to explore the fundamental principles of income and deductions, fringe benefits tax and tax accounting, as well as interactions with 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.

Taxation of Mergers and Acquisitions

June - On Campus

Lecturers: Mr Aldrin De Zilva, 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 Small and Medium Enterprises

May - Online

Lecturer: Mr Peter Gillies, Mr Paul Hockridge

Subject aimed at tax professionals in general or those in specialist tax practice advising SMEs and high-wealth families. It equips participants with an advanced knowledge of tax rules and latest reforms for SMEs and high net worth families, integrating the technical law that participants learn in other subjects, including corporate tax, tax of trusts, capital gains tax and taxation of business and investment income.

Taxation of Trusts

Semester 2 - On Campus

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

April - Online

Lecturer: 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.