

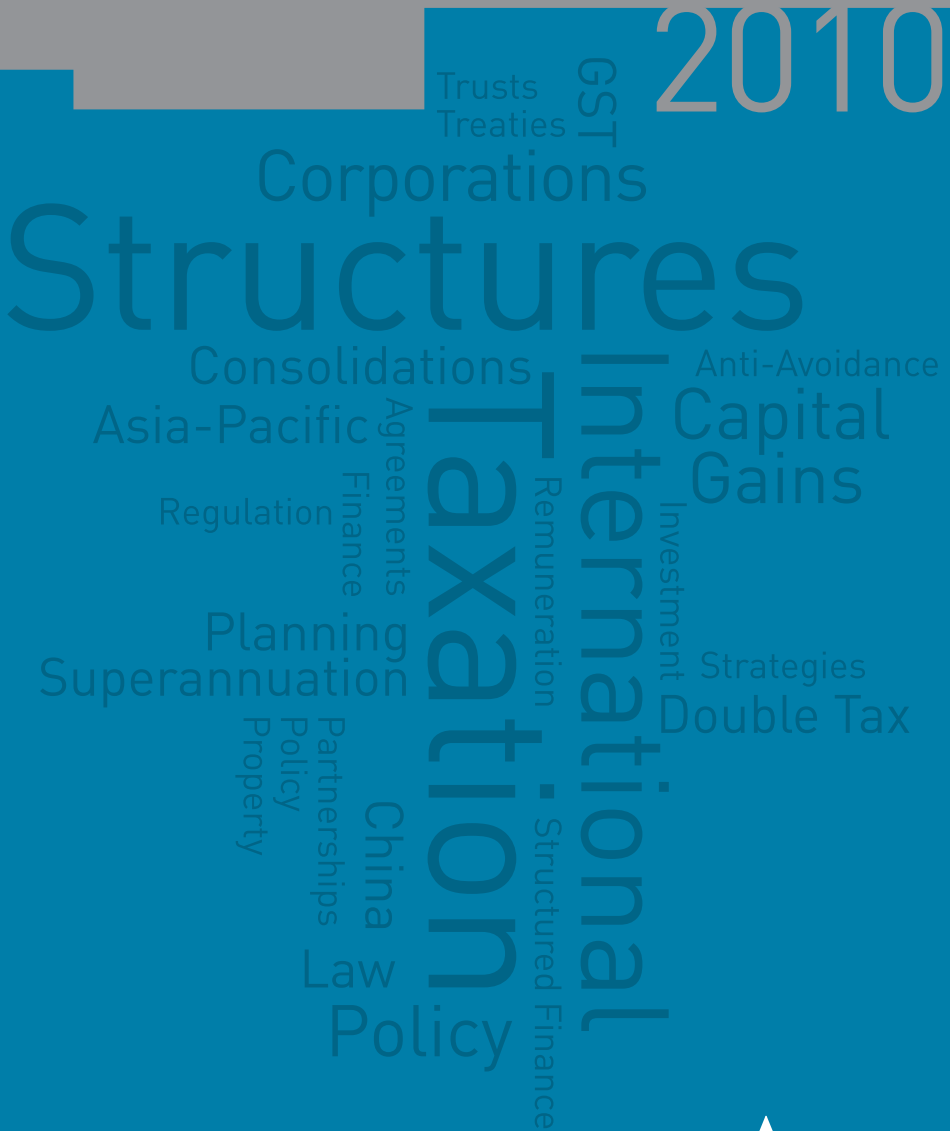


UNSW
THE UNIVERSITY OF NEW SOUTH WALES

Master of Taxation
Master of International Taxation
Master of Laws (Taxation)

Faculty of Law

2010



Australian School of Taxation

In 2009 UNSW Faculty of Law

- **achieved top rating** for the third consecutive year for the quality of learning and teaching in the business, law and economics cluster
(Commonwealth Government Learning & Teaching Performance Fund)
- **outperformed all other Group of 8 universities** in Australia across all categories
(Good Universities Guide)

A postgraduate degree in taxation has become essential for the tax practitioner. An undergraduate degree often provides only one or two subjects on taxation, and short training courses only go so far. Tax professionals need to know more. They need a deeper knowledge and understanding of tax to offer their clients a higher quality of service.

The Australian School of Taxation (Atax), in the Faculty of Law at the University of New South Wales, brings together a large team of expert academic staff with backgrounds in tax, law, commerce, accounting and economics. Our staff are practitioners and academics, working closely and cooperatively with professional firms and associations, corporations and government bodies, sharing expertise to build excellence into our programs.

Our unique program delivery options allow students to study at the Australian School of Taxation from wherever they are in Australia. Flexible distance learning combines Audio Conferences, Regional classes held in capital cities, an online Web portal and a comprehensive folder of course materials. Face to face evening classes in the Sydney CBD, in addition to intensive courses offered throughout the year, provide students with flexibility to build their study program around their work and personal commitments.

As the largest tax school in any university in Australia, we offer the widest range of postgraduate and undergraduate taxation courses every semester.

No matter where our students are in Australia, we help them to provide the best possible tax advice to their clients – now and in the future.

“I was attracted to the opportunity to explore the wider issues of tax policy and the interaction of state and federal taxes. Of particular benefit to my development was the requirement to develop rigorous and current research papers as part of each course.”



Róisín Arkwright
 Director, KPMG, Australia
 MTax 2009

Master of Taxation

<i>Program</i>	Master of Taxation (48uoc)	Graduate Diploma in Advanced Taxation (36uoc)
<i>Program code</i>	9250	5540
<i>Duration</i>	Full time 1 year, part time 2 years	Full time or part time
<i>Semester start</i>	Semester 1 & Semester 2	Semester 1 & Semester 2

The Master of Taxation is our flagship program. It is designed for the tax specialist, keen to gain a deeper knowledge and advance their career prospects. The Master of Taxation is rigorous and challenging. It allows students to explore the underlying issues, the legislation, policies and practice of tax. Every course is current and relevant, keeping pace with developments in taxation.

Students undertaking the Master of Taxation degree are able to pursue particular interests in tax through preparation of a research paper in each course.

The Master of Taxation takes 1 year full time and 2 years part time. Students must complete 8 courses (48 units of credit [uoc]). One course, Tax Policy, is compulsory. Students then select 7 elective courses that are of particular interest to them.

The Master of Taxation is open to graduates in taxation, law or commerce with an undergraduate degree of equivalent academic standing and content to UNSW qualifications. Candidates will normally be expected to have achieved a credit average or better in their first degree, and to have studied taxation.

Graduate Diploma in Advanced Taxation

Comprising 6 elective courses (36 uoc), entry is open to graduates in taxation, law or commerce with degrees of equivalent academic standing and content to UNSW qualifications. Candidates are expected to have studied undergraduate taxation.

Students can articulate to the Master of Taxation or the Master of International Taxation (noting requirements for International stream courses), after completing a minimum of 2 courses (maximum of 4 courses) and based on academic performance at the Diploma level.



“The Master of International Taxation has been invaluable in providing me with the framework to deal with the complex issues associated with cross border business and investment activities”

Bradley Ryan
Director Taxation Services, Pilot Partners
MIntTax 2007

Master of International Taxation

<i>Program</i>	Master of International Taxation (48uoc)
<i>Program code</i>	9255
<i>Duration</i>	Full time 1 year, part time 2 years
<i>Semester start</i>	Semester 1 & Semester 2

The Master of International Taxation program is designed for tax advisers whose clients' business operations extend beyond national boundaries.

With courses in the fundamentals of the taxation of cross border investment and income flows, double tax agreements and a range of specific tax jurisdictions, including the Asia Pacific region, China, the US and Europe, this program gives students an understanding and knowledge of international taxation law and practice.

The Master of International Taxation takes 1 year full time and 2 years part time. Students must complete 8 courses (48 uoc). Students must select 5 courses (30 uoc) from the International Stream, including the compulsory Tax Policy course, and 3 other courses (18 uoc) from any of the courses listed.

The Master of International Taxation is open to graduates in taxation, law or commerce with an undergraduate degree of equivalent academic standing and content to UNSW qualifications. Candidates will normally be expected to have achieved a credit average or better in their first degrees, and to have studied taxation.

UK Chartered Institute of Taxation (CIOT)

The Chartered Institute of Taxation (CIOT) in London offers the highly respected Advanced Diploma in International Taxation (ADIT). Several Atax courses provide the basis for preparing for ADIT examinations. Atax has therefore joined with CIOT to enable Atax students to align their Atax courses with ADIT exams. Hence, with judicious enrolment, Atax students can sit both sets of examinations (Atax and ADIT) and graduate with their Masters degree and a transportable ADIT qualification.

The CIOT ADIT program is outlined at www.adit.org.uk. The ADIT exams will be administered by the CIOT.

“The LLM in Taxation was both challenging and intellectually stimulating. The specialisation allowed me to study a wide variety of taxation law, in addition to other law subjects.”



Warapong Ongkhunarak
Senior Consultant, PricewaterhouseCoopers, Thailand
LLM 2008

Master of Laws (Taxation)

<i>Program</i>	Master of Laws (Taxation) (48uoc)	Graduate Diploma in Law (Taxation) (36uoc)
<i>Program code</i>	9200	5740
<i>Duration</i>	Full time 1 year, part time 2 years	Full time or part time
<i>Semester start</i>	Semester 1 & Semester 2	Semester 1 & Semester 2

The Master of Laws specialisation in Taxation is a new specialisation which provides lawyers wishing to gain an LLM qualification the opportunity to gain specialist knowledge in the dynamic area of taxation.

This specialisation harnesses the prestige and academic expertise of the two schools within the UNSW Faculty of Law – the Law School and the Australian School of Taxation.

To qualify for an LLM (Taxation) specialisation, students must choose a minimum of 4 taxation courses (24 uoc) offered by the Australian School of Taxation, a minimum of 3 law courses (18 uoc) offered by the Law School, and one course (6 uoc) selected from those offered by either the Law School or the Australian School of Taxation.

The taxation courses can be studied by flexible distance, weekly face to face classes in Sydney CBD or intensive courses, usually at UNSW’s Kensington campus.

Students can choose to study any of the postgraduate Law courses offered by the Law School. For a full list of law courses and descriptions, please view online at www.law.unsw.edu.au/llm

Candidates must have an undergraduate law degree or equivalent and to have achieved a credit average or better in their first degree.



“The Graduate Diploma in Taxation Studies has provided me with excellent tax technical knowledge which I have successfully used to further my career”

Kendal Hawken
Strategy and Participants, Aggressive Tax Planning, Australian Taxation Office
Current Grad Dip Tax Studies Student

Graduate Diploma in Taxation Studies

<i>Program</i>	Graduate Diploma in Taxation Studies (48uoc)	Graduate Certificate in Taxation Studies (24uoc)
<i>Program code</i>	5541	7541
<i>Duration</i>	Full time 1 year, part time 2 years	Full time or part time
<i>Semester start</i>	Semester 1 & Semester 2	Semester 1 & Semester 2

The Graduate Diploma in Taxation Studies provides an opportunity for non-accounting graduates to study courses required to qualify for entry into either the CPA Australia or the ICAA programs.

Candidates have studied a first degree in a discipline other than commerce, law or taxation. Later, as their career begins to develop, they realise they need to understand tax issues. They want to quickly gain the core training in taxation and related areas like accounting and law that they need in their work. So they choose the Graduate Diploma in Taxation Studies.

The Graduate Diploma in Taxation Studies comprises 8 compulsory courses (48 uoc) and takes 1 year full time or 2 years part time. Offered by flexible distance mode only, each course runs for a 12 week semester and most courses include 4 Audio Conferences and 1 Regional Class.

Graduate Certificate in Taxation Studies

The Graduate Certificate in Taxation Studies comprises 4 courses (24 uoc), one of which is compulsory. It takes 6 months full time or 1 year part time and is open to students with an undergraduate degree other than commerce, law or taxation. The Graduate Certificate in Taxation Studies is an exit program for the Graduate Diploma in Taxation Studies.

Timetable

Semester 1 2010

		Flexible Distance	Sydney CBD	Intensive
ATAX0105	Accounting 1 ^{2,3}	X	.	.
ATAX__04	Asia Pacific Tax Regimes ⁴	X	.	.
ATAX__16	Current Research Problems in Taxation ⁷	X	.	.
ATAX__22	GST Design and Structure ⁴	X	.	.
ATAX__29	International Tax Research ^{4,7}	X	.	.
ATAX__28	International Tax: Design and Structure ⁴	X	.	.
ATAX__08	International Taxation: Anti-Avoidance ⁴	X	.	.
ATAX0103	Microeconomics and the Australian Tax System ^{2,3}	X	.	.
ATAX__20	Principles of Australian International Taxation ⁴	.	.	X
ATAX0100	Principles of Australian Taxation Law ^{1,2}	X	.	.
ATAX0400	Research Methods in Taxation ^{6,7}	X	.	.
ATAX__34	Specific Tax Jurisdictions: Europe ⁴	.	.	X
ATAX0106	Tax Administration ^{2,3}	X	.	.
ATAX__01	Tax Policy ⁵	eLearning Vista	.	.
ATAX__38	Tax Risk Management	X	.	X
ATAX__27	Tax Strategies in Financial Planning	X	X	.
ATAX__11	Taxation of Capital Gains	X	X	.
ATAX__03	Taxation of Corporations	X	X	.
ATAX__55	Taxation of Property Transactions	X	.	.
ATAX__10	Taxation of Superannuation	X	.	.
ATAX0113	The Taxation of Companies, Trusts & Partnerships ^{2,3}	X	.	.

Semester 2 2010

ATAX__18	Consolidations and Group Structures	X	.	.
ATAX__16	Critical Perspectives and Ethics ^{2,3}	X	.	.
ATAX0116	Current Research Problems in Taxation ⁷	X	.	.
ATAX__37	Double Tax Agreements ⁴	X	.	.
ATAX0104	Framework of Commercial Law ^{2,3}	X	.	.
ATAX__29	International Tax Research ^{4,7}	X	.	.
ATAX__20	Principles of Australian International Taxation ⁴	X	X	.
ATAX__23	Principles of GST Law ²	X	X	.
ATAX__40	Self Managed Superannuation Funds Law ⁴	X	.	.
ATAX__06	Tax Administration Process	X	.	.
ATAX__01	Tax Policy ⁵	X	.	.
ATAX__07	Taxation of Corporate Finance	X	.	.
ATAX__25	Taxation of Employee Remuneration	X	.	.
ATAX__10	Taxation of Superannuation	.	.	X
ATAX__05	Taxation of Trusts	X	X	.

¹ Graduate Certificate in Taxation Studies – Compulsory course

² Graduate Diploma in Taxation Studies – Compulsory course

³ Graduate Certificate in Taxation Studies – Elective course

⁴ Master of International Taxation – International Stream course

⁵ Master of Taxation, Master of International Taxation - Compulsory course

⁶ Not available to LLM (Taxation) students

⁷ Not available to Graduate Diploma in Advanced Taxation students

Course code ATAX04xx indicates Master of Taxation or Master of International Taxation course.

Course code ATAX03xx indicates Graduate Diploma in Advanced Taxation course.

Course code ATAX01xx indicates Graduate Diploma in Taxation Studies or Graduate Certificate in Taxation Studies course. Students in these programs must only select courses from those listed as either Compulsory or Elective within their program.

For timetable information and course outlines, please visit www.atax.unsw.edu.au

The information in this publication is correct at July 2009. The University reserves the right to alter any program or admission requirement without prior notice.

CRICOS provider Code No: 00098G

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How to Apply

Apply online at www.apply.unsw.edu.au

Students can commence study in either Semester 1 (March–June) or Semester 2 (July–November).

To Commence	Applications Due
Semester 1, 2010	End of October 2009
Semester 2, 2010	End of April 2010

Late applications may be considered. Please contact Law Student Services at atax@unsw.edu.au or visit our website at www.atax.unsw.edu.au

Single Course Enrolment

Some students want to study just a particular course or ‘test the water’ before enrolling in a full degree program. We offer enrolment on a single course, non-award basis, with the option to credit courses towards a future degree program. Please apply by completing the form available at www.atax.unsw.edu.au/singlecourse

Fees

For 2010 fees please visit <https://my.unsw.edu.au/student/fees/FeesMainPage.html>

Other Postgraduate Programs

Atax also offers the following programs:

- Master of Applied Taxation
- Master of Revenue Administration
- Master of Taxation & Financial Planning
- Master of Taxation by Research
- Doctor of Philosophy

Contact

Faculty of Law Student Services
Email atax@unsw.edu.au
Phone 02 9385 2227
Web www.atax.unsw.edu.au/pg

Study Options and Support

Flexible Distance

Flexible distance allows students to study from wherever they are in Australia. It combines Audio Conferences, Regional Classes held in major cities across Australia, My eLearning Vista which is an online portal, plus a comprehensive folder of course materials. Students studying in Sydney can access all student facilities at UNSW.

Face to Face Evening Classes

Our face to face classes are offered in the Sydney CBD. Classes are small so our students can really benefit from the stimulating and interactive learning environment. Classes are usually held Monday–Thursday evenings, 6pm–8pm.

Intensive Courses

Intensive courses let students fast track their studies by completing the required coursework in just four days – then sit the exam at the end of the semester. Intensive courses are offered for a small number of courses each semester. A variety of speakers, experts on specific topic areas, join the course convenor in delivering the intensive course.