



UNSW
THE UNIVERSITY OF NEW SOUTH WALES

FACULTY OF LAW

CONTINUING LEGAL EDUCATION

TAXATION LAW COURSES 2009

Enrolment in Single Postgraduate Courses on an 'Attendance Only' Basis



AtaxTM
UNSW
Faculty of Law

Enrolment in Single Postgraduate Units on an 'Attendance Only' Basis

The Australian School of Taxation (Atax) in the Faculty of Law at the University of New South Wales is the largest tax school in any university in Australia. Atax provides leadership and excellence in tax education, research and training for the tax profession and the broader community. Our teaching staff is practitioners and academics with backgrounds in tax, law, commerce, accounting and economics.

Atax teaches through face-to-face CBD Evening classes, 4-day Intensive classes and Flexible Distance mode, allowing you to study anywhere in Australia or overseas. All participants enrolled in continuing education will receive a set of Study Materials for the course. Continuing Education students are not required to submit assignments or sit examinations.

Students enrolled in 'Attendance Only' class can nominate one of the following study modes:

Flexible Distance mode: This mode of study utilises Audio Conferences to enhance student's learning. For each course there are usually four Audio Conferences per semester and students are encouraged to attend. Upon enrolment in this mode, students will be provided with a Sydney phone number and login details for audio conferencing. There is also a one-day Regional Class for most courses and these are usually held in metropolitan centres during Weeks 8 or 9 of the semester. Semester 1 commences on 9 March 2009; Semester 2 commences 27 July 2009.

Face to face CBD Evening classes: Students enrolling in the face to face mode of delivery attend weekly evening classes at UNSW CBD Campus, 1 O'Connell Street, Sydney, NSW. These classes are usually held Monday to Thursday, from 6:00 - 8:00pm. Semester 1 classes commence on 9 March 2009; Semester 2 classes commence on 27 July 2009.

4-day Intensive classes: Some Atax courses can be studied face to face via Intensive mode. Intensive classes enable students to complete the coursework in four days. These classes are held on UNSW Kensington campus in Sydney NSW. Classes will normally run from 9.30 - 5.00 pm.

Costs

\$1,950 per course including GST

UNSW Alumni special rate: \$1,830 per course including GST

This registration fee includes all tuition and study materials.

Professional accreditation

Participation in Atax Continuing Education courses can contribute towards Continuing Professional Development (CPD) for CPAs and Financial Planners, Continuing Professional Education (CPE) for Chartered Accountants and Continuing Legal Education (CLE) for lawyers.

Your eligibility for Continuing Professional Development points may vary depending on your Profession's CPD regime. The Distance courses include 7.5 hours of audio conferences and 7.5 hours of face to face learning. CBD Evening classes are 2 hours classes over 12 weeks. Intensive classes are 4 days face to face classes, 7 hours each day.

For more information, please contact:

Centre for Continuing Legal Education, Faculty of Law, University of New South Wales

The Law Building, Union Road, UNSW Kensington Campus

Phone: (02) 9385 2267 or (02) 9385 2195

Fax: (02) 9385 1155 or (02) 9385 1778

Email: cle@unsw.edu.au

Website: www.cle.unsw.edu.au

Registration Form is included at the end of this brochure. Registration must be submitted at least 1 week prior to course commencement.

SEMESTER 2 2009

Notes:

- Mode of delivery available for the course
- Distance Study mode:** Audio conferences commence 27 July to 23 October 2009. Regional classes are held in Week 8 or 9
- CBD Evening classes:** Classes are held in the evenings at UNSW CBD Campus, 1 O'Connell Street, SYDNEY NSW
- Intensive classes:** Classes are held over 4 days on UNSW Kensington Campus, SYDNEY NSW, 9:30am to 5pm

Course	Delivery mode			Lecturer(s)
	Distance 27Jul- 14 Nov	CBD 27Jul- 14 Nov	Intensive as stated	
Consolidations and Group Structures	●			Fiona Martin Steven Koufomanolis Daniela Chiew
Double Tax Agreements	●		● 21-25 Aug	Prof Robert Deutsch Nolan Sharkey
Principles of Australian International Taxation	●	● Thu 6-8pm		Prof Robert Deutsch Nolan Sharkey Maurice Cashmere
Principles of Australian Taxation law	●			Fiona Martin
Principles of GST Law	●			Fiona Martin Kalmen Datt Assoc Prof Michael Walpole
Self Managed Superannuation Funds	●			Assoc Prof Michael Walpole Graeme Colley
Tax Administration Process	●			Kalmen Datt Assoc Prof Michael Walpole
Tax Policy	●	● Tue 6-8pm		Helen Hodgson Assoc Prof Binh Tran-Nam
Taxation & Investment Regulation in China	●			Nolan Sharkey
Taxation of Corporate Finance	●			Maurice Cashmere
Taxation of Employee Remuneration	●			Shirley Murphy Garry Payne Assoc Prof Margaret McKerchar
Taxation of Trusts	●	● Wed 6-8pm		Helen Hodgson Gordon Cooper Denis Barlin

Course Descriptions

Consolidations and Group Structures

Distance, 27 July – 23 October 2009

This course deals with taxation of structures consisting of multiple 'vehicles'. It covers companies, partnerships and trusts operating in conjunction with one another and large corporate groups. This includes group consolidation. The course is designed to take you beyond a static consideration of the taxation of companies, partnerships and trusts in isolation, to a consideration of the 'synergies', the opportunities, the complexities, the problems, arising from their interaction. It pays particular attention to the operation of legal formalism and the general anti-avoidance provisions in Part IVA on these structures. It looks at intra-group and extra-group transactions. It looks at the new consolidation regime and other proposals for changes.

Double Tax Agreements

Distance, 27 July – 23 October 2009; Intensive, 21 – 25 August 2009

This course provides a comprehensive and in depth study of Double Tax Agreements (DTAs). It addresses the influence of international models on the formulation of DTAs. The primary focus is on the OECD model which will be examined in detail, emphasising key issues such as treaty design and interpretation, dual residency, treatment of passive income flows and capital gains, and mechanisms to alleviate double tax. This will be followed by an examination of specific DTAs so as to illustrate key differences and similarities. The practical application of the DTAs will be considered in the context of numerous examples.

Principles of Australian International Tax

Distance, CBD Evening class Thursdays; 27 July – 23 October 2009

This course provides a broad overview of the most important elements of Australian tax law as it affects international transactions (whether involving the movement of funds, of property or of people). It examines the policy issues in international taxation, the framework of Australian rules, the basis upon which Australian tax jurisdiction is exercised (ie, residence in Australia and source of income) and examines the manner in which Australia taxes Australian source income of non-residents and foreign source income of Australian residents (including foreign source income of controlled foreign corporations and trusts which is attributed to Australian resident controllers) as well as the operation of Australia's Double Tax Agreements and international anti avoidance provisions.

Principles of Australian Taxation Law

Distance, 27 July – 23 October 2009

Principles of Australian Taxation Law is intended to provide graduates from a degree outside Law or Commerce with a sophisticated but broad understanding of the Australian taxation system from a legal perspective. In this course, the fundamental elements of the Australian direct and indirect taxation regimes are analysed. The course investigates the principles of the taxation of income and deductions rules, timing issues in taxation, the capital gains tax rules, fringe benefits tax and the taxation of superannuation. The course also gives students an understanding of the Goods and Services Tax and of the important state taxes such as stamp duty, as well as an introduction to tax administration.

Principles of Goods and Services Tax Law

Distance, 27 July – 23 October 2009

The object of this course is to provide high level conceptual and analytical knowledge of GST appropriate to the practical requirements of business, legal and accounting advisers working with GST on a regular basis. This course works through most aspects of the GST law and looks briefly at the underlying policy implications in some areas of the law. It briefly analyses related legal and taxation issues. The course concentrates on the Australian legislation although there is some mention of relevant overseas experience. The focus of the course will be to achieve a sound understanding of the principles of Australia's GST law. There will be an emphasis on day to day practical operational features - including the rulings - which you must obtain separately. You will find links to rulings on the Atax Online website and also the course My eLearning Vista site. You will also need to stay up to date with relevant journal articles and any new rulings as the session progresses.

SMSF Law

Distance, 27 July – 23 October 2009

Self-managed superannuation funds (SMSF) are the most common type of superannuation fund. Currently there is over 300,000 SMSFs which hold 30% of all funds in the superannuation system. This course covers the legal regulation of self managed superannuation funds. It looks at the underpinning regulatory policy by which they are regulated and the formal legislation, the Superannuation Industry (Supervision) Act and supporting regulations. It also covers the rules for establishing, maintaining and paying benefits from a SMSF.

Tax Administration Process

Distance, 27 July – 23 October 2009

This course deals with the practical operation of the rule making and dispute resolution in the Australian tax system. It analyses these issues in an over-riding, critical framework. Its longer title might be 'Tax Processes in an Age of Self Assessment'. It is driven by the operation and limits of a modern, computerised tax self-assessment system operating under the pressures of mass decision making. It examines the role of key tax institutions. More specifically it covers: the functional limits of legislative supervision (including drafting styles, principle based legislation and the imperative of clear, robust tax law); the interaction of the bureaucracy and self-assessing taxpayers based on a Culp Davis delegated decision making model (with particular emphasis on Rulings). This includes rulings as part of the delegation process; the methods of auditing self assessment, and amending assessments in a self assessment framework; the strengths and limits of judicial intervention as a dispute resolution and rule making vehicle, including constitutive rules of courts and the innovative Administrative Appeals Tribunal. The course develops a working familiarity with the framework of review, taxpayer remedies and other legal material on tax procedure. It emphasises the crucial information gathering rules.

Tax Policy

Distance, CBD Evening class Tuesdays; 27 July – 23 October 2009

This course develops an intensive, 'hands on' approach to tax policy and gives you an insight into the tax issues which will be of concern in the new millennium. It offers systematic immersion in the techniques of practical, policy driven, tax problem solving. This course exposes participants to a bird's eye view of major policy questions like the balance between government and the market, the mix of the Australian tax structure and key tax design options. But the main emphasis is on enhancing your ability to actually use policy tools for systematic analysis. To this end, we will be re-visiting much of what you have already learnt in your economics related courses. However, now we will require you to take those tools and apply them specifically to a range of tax policy problems.

Taxation and Investment Regulation in China

Distance, 27 July – 23 October 2009

This course provides comprehensive coverage of the tax system and investment regulation in China in the context of common business, investment and employment activities. The course introduces China and explains its significance in the world economy. It also introduces the context in which China's laws operate and the many significant institutional issues that a businessperson or professional needs to understand to appreciate the actual operation of China's laws. The course also covers investment and business regulation in China. This is an essential precursor to the study of the tax regime that follows, as students need to understand the forms business can take in China if they are to understand its taxation. The course also focuses specifically on the taxation laws of Mainland China including Individual Income Tax, Enterprise Income Tax, Value-Added Tax and Business Tax in order to provide students with a thorough grounding in China's tax system.

Taxation of Corporate Finance

Distance, 27 July – 23 October 2009

In this course you will be exposed to corporate finance concepts, as well as an in-depth examination of core tax law issues in the area, such as debt financing and timing. The course is based on a problem centred approach. The analysis of hard rules will be supplemented by exposure, in the context of practical problems, to some of the hard underlying questions which are, increasingly, on the agenda. The course will encourage you to exercise your critical faculties and to penetrate the key drivers.

Taxation of Employee Remuneration

Distance, 27 July – 23 October 2009

This course examines the treatment of employee remuneration in the Australian taxation system. We start by examining the employer/employee relationship, contrasting it with the principal/independent contractor relationship. This distinction is central to understanding our tax laws. Tax collection obligations imposed on employers, including under PAYG and the pay-roll tax system, are considered in detail. Employers' obligations and employees' rights under the superannuation guarantee system are examined, as are tax concessions for contributions and the taxation of payments made on termination of employment (eg, arising from redundancy, unfair dismissal or death). The course examines the treatment of personal services income when it is derived through an interposed entity, and the tax consequences of salary sacrifice arrangements and salary packaging. Finally, we look at the Tax Office's response to arrangements aimed at avoiding tax on payments for services performed.

Taxation of Trusts

Distance, CBD Evening class Wednesdays; 27 July – 23 October 2009

The trust is a major form of vehicle used for holding investment assets, for transferring family wealth to future generations and for income splitting. In addition, fixed public trusts, which are now commonly known as public unit trusts, funds or 'collective investment vehicles', have become a major form of public investment vehicle. Most superannuation funds are, in fact, trusts. The trust is not a distinct legal entity and is not taxed as a separate entity. The primary rule is that the beneficiary under a trust is subject to tax. Only where the beneficiary is not subject to tax will the trustee be assessed to pay tax. This course is mainly concerned with establishing when the primary rule applies, and when it is displaced by the exceptional rules. An understanding of the specific tax treatment of trusts is important to any student setting out to acquire, or refine, an understanding of the Australian tax system.

Atax Continuing Education – Semester 2 2009

Tax Invoice/Registration Form

ABN 57 195 873 179

This document will be a tax invoice for GST when fully completed and you make a payment.

Last Name _____ First Name _____

Former Last Name (where applicable) _____ Title (Mr/Ms etc) _____

Company _____ Job Title _____

Address (for delivery of Study Materials and all correspondence) _____

City/Suburb _____ State _____ Postcode _____

Phone (Home/work) _____ Fax (Home/Work) _____

Email _____

I am a member of UNSW Alumni Yes No If yes, state degree and year of completion _____

I would like to attend the following course on an 'Attendance Only' basis:

_____ Distance CBD Intensive \$ _____

_____ Distance CBD Intensive \$ _____

_____ Distance CBD Intensive \$ _____

Total \$ _____

Payment Details:

\$1,950 per course, including GST

UNSW Alumni: \$1,830 per course, including GST

I enclose an AUD\$ cheque payable to The University of New South Wales for AUD\$ _____

I authorise The University of New South Wales to charge to my credit card the amount of AUD\$ _____, as payment for my registration fee.

Applicant Name (print): _____

Name on card, if different (print): _____

Credit Card Number: ____ / ____ / ____ / ____

Credit Card Type: Mastercard Visa Expiry date: ____ / ____

Card Holder Signature: _____ Date: ____ / ____ / ____

How to Register

Please return this registration form with your payment to:

Centre for Continuing Legal Education

Faculty of Law

UNSW SYDNEY NSW 2052

Phone: (02) 9385 2267 or (02) 9385 2195

Fax: (02) 9385 1155 or (02) 9385 1778

Email: cle@unsw.edu.au

Confirmation of your registration will be sent upon receipt of the registration form.

Conditions of Registration

Payment of registration fee is required before commencement of course. CLE reserves the right to cancel/vary the program for the course if circumstances necessitate. If the course is cancelled, CLE will make every effort to advise you and a full refund of the paid registration fee will be made.

Cancellations will be accepted up to two weeks prior to the commencement of the course. Withdrawal after this time and before the commencement of the course will result in a cancellation charge of \$100. No refund is available for cancellation after the commencement of the course.

IMPORTANT: This is a UNSW academic activity and all care is taken to assure the highest possible standards and accuracy. Even so, no person is entitled to place legal reliance on the papers, presentation or comments of any person presenting or attending. Specific tax matters should be advised upon by appropriately qualified persons in professional adviser/client circumstances.

The information you have provided on this form will only be used by UNSW to distribute information about University courses and activities to you.

Office Use Only:

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