

TAX509 Selected Topics in Taxation

Level: 5

Credit Units: 5 Credit Units

Language: ENGLISH

Presentation Pattern: EVERY JULY

Synopsis:

TAX509 Selected Topics in Taxation invites participants to update and expand existing tax knowledge by analysing current tax issues and advanced taxation topics as they arise from common international business transactions. As multinational companies look toward overseas markets, suppliers or manufacturing facilities, international tax issues have multiplied and gained in complexity, and have become more global at a speed that outpaces any other area of tax law. It is important for tax professionals keep abreast of these changes and to recognise and understand the consequences and ramifications of these on the manner in which multinational companies intend to do business. Current thinking, techniques and practices adopted in dealing with these issues are explored.

Upon completion of the course students will be able to identify and anticipate important international tax issues that may arise in a multinational business transaction or a group restructuring exercise.

This course is a “deep dive” into selected topics already covered in TAX521 OECD Model Tax Convention and TAX525 Transfer Pricing, but which are so important they merit more in-depth study.

Topics:

- Tax information exchange agreements
- - Treaty provisions
- - Domestic implementation
- - Case law arising therefore
- Treaty Abuse – Conduit companies and beneficial ownership
- - Treaty provisions
- - Domestic implementation
- - Case law arising
- Permanent establishments, including
- - Treaty provisions
- - Domestic implementation
- - Case law arising
- Attribution of profits to permanent establishments
- - Treaty provisions
- - Other international provisions
- - Domestic implementation

Learning Outcome:

- Explain the fundamental concepts relating to the particular topic
- Discuss the application of the concepts to straightforward scenarios
- Evaluate case study situation, analysing fact patterns to determine the applicability of the concepts
- Formulate proposals to counter possible anti-avoidance attacks
- Critique the position taken by the relevant authorities taken in relation to the particular topic
- Assemble paper or web resources to conduct research
- Examine and analyse legal materials which are written in technical or complex language
- Discuss through different forms of communication, such as verbal, written and formal presentations, presenting knowledge or an argument in a way which is comprehensible to others

Assessment Strategies - Regular Semester (Evening Class):

Components	Description	Weightage Allocation (%)
Overall Continuous Assessment	TUTOR-MARKED ASSIGNMENT 1	40
Overall Examinable Components	ECA	60
Total		100

*The information listed is subject to review and change.