

# Registration Form / Tax Invoice

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

Title (Mr/Ms etc) \_\_\_\_\_ First Name \_\_\_\_\_

Last Name \_\_\_\_\_

Former Last Name (where applicable) \_\_\_\_\_

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:  Mastercard  Visa Expiry date: \_\_\_\_ / \_\_\_\_

Card Holder Signature: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## 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 of the semester. Semester 1 commences on 9 March; Semester 2 commences 20 July 2009.

**Face to face CBD Evening classes:** Students enrolling in the face to face mode of delivery attend weekly evening classes at AGSM premises, 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; Semester 2 classes commence 20 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, no classes on Sunday.

**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 must be submitted at least 1 week prior to course commencement.



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*



# Atax

**Distance Study mode:** Audio conferences commence 9 March to 5 June 2009.

Regional classes are held in Week 8

**CBD Evening classes:** Classes are held in the evenings at AGSM, 1 O'Connell Street, SYDNEY NSW.

**Intensive classes:** Classes are held over 4 days on UNSW Kensington Campus, SYDNEY NSW, 9:30am to 5pm. No classes on Sunday.

Post Graduate accredited

## How to Register – Please return this registration form with your payment to:

**Centre for Continuing Legal Education, Faculty of Law, UNSW, Sydney, NSW 2052**

Tel: (02) 9385 2267 or (02) 9385 2195 • Fax: (02) 9385 1778 or (02) 9385 1155 • 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:

Rec'd

Inv No.

Auth No.

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# SEMESTER 1 2009

Notes:

- Mode of delivery available for the course

**Distance Study mode:** Audio conferences commence 9 March to 5 June 2009. Regional classes are held in Week 8

**CBD Evening classes:** Classes are held in the evenings at AGSM, 1 O'Connell Street, SYDNEY NSW.

**Intensive classes:** Classes are held over 4 days on UNSW Kensington Campus, SYDNEY NSW, 9:30am to 5pm. No classes on Sunday.

Course	Delivery Mode			Lecturer(s)
	Distance 10 Mar – 6 Jun	CBD 10 Mar – 6 Jun	Intensive as stated	
Asia Pacific Tax Regimes	•			Nolan Sharkey Prof Bob Deutsch Kalmen Datt
GST Design and Structure	•			Prof Neil Warren Kalmen Datt
International Tax: Anti-Avoidance	•			Nolan Sharkey Prof Bob Deutsch
International Tax: Design and Structure	•	• Wed 6–8pm		Prof Bob Deutsch
Principles of Australian Taxation Law	•			Fiona Martin Kalmen Datt
Principles of Australian International Taxation			• 3–7 April	Nolan Sharkey Prof Bob Deutsch Maurice Cashmere
Specific Tax Jurisdictions: Europe			• 17–21 April	Tom O'Shea
Tax Risk Management	•			Assoc Prof Margaret McKerchar
Tax Strategies in Financial Planning	•			Gordon Mackenzie
Taxation of Capital Gains	•	• Thur 6–8pm		Prof Chris Evans
Taxation of Corporations	•	• Tue 6–8pm		Fiona Martin Maurice Cashmere
Taxation of Property Transactions	•			Kalmen Datt Garry Payne
Taxation of Superannuation	•			Gordon Mackenzie

## Course Descriptions

### ASIA PACIFIC TAX REGIMES

**Distance, 9 March – 5 June 2009**

This course is designed to give students an understanding of tax regimes on the Asia Pacific region, with particular focus on the structure and content of the international tax systems of the United States, Singapore, Hong Kong and New Zealand. In doing so, students will also be asked to consider how Australia's controlled foreign company measures impact on investments by Australians into those jurisdictions and how, if at all, these measures discourage such investments. Consideration will also be given to investments from these jurisdictions into Australia.

### GOODS AND SERVICES TAX: DESIGN AND STRUCTURE

**Distance, 9 March – 5 June 2009**

This course explores the economic and policy issues which underlie and drive GST. It tests these policy issues against critical selected aspects of Australia's and other GST legislative frameworks. The course analyses administration and compliance costs and the importance of planning, by government and business, for the successful operation of a GST. Importantly, it also explores conceptual issues arising in the transition from a tax like a wholesale sales tax to a GST. The focus of the course is a full overview of all aspects of the theoretical concepts that underlie a GST. The objective of this course is to provide sound conceptual and analytical knowledge of GST, which will be valuable for tax practitioners and essential for those involved in administration and development of the GST.

### INTERNATIONAL TAX: ANTI-AVOIDANCE

**Distance, 9 March – 5 June 2009**

International Taxation comprises a complex body of learning which is relevant to any cross border event whether that be in the form of cross border investment or cross border movement of people. This course exposes participants to the main aspects of the law which are relevant specifically to preventing avoidance of taxpayer obligations in respect of Australia's international taxation jurisdiction. The areas covered need to be clearly understood by anyone dealing with cross border income flows in order to avoid inadvertently falling into an unexpected trap created by these provisions.

### INTERNATIONAL TAX: DESIGN & STRUCTURE

**Distance; CBD Evening class Wednesdays; 9 March – 5 June 2009**

This course addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different approaches that can be, and are, adopted by different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different approaches produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing approaches. Issues dealt with in the course include: jurisdictional nexus rules (residence and source); taxation of cross border active income flows; taxation of cross border passive income flows; unilateral measures adopted for the relief of double taxation; host country and home country considerations in taxing cross border business activities; international anti-avoidance provisions; and double tax treaties.

### PRINCIPLES OF AUSTRALIAN TAXATION LAW

**Distance, 9 March – 5 June 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 AUSTRALIAN INTERNATIONAL TAX

**Intensive, 3 – 7 April 2007 (no classes on Sunday)**

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.

### SPECIFIC TAX JURISDICTIONS: EUROPE

**Intensive, 17 – 21 April 2007 (no classes on Sunday)**

This course involves a detailed study of the rules of European Community law which have an impact on the tax systems of the Member States and Third Countries. The aim of the course is to bring participants up to speed with the critical issues that are relevant to doing business in the European Community from an EC Tax law perspective. Comparisons of those rules with international norms or the rules of other commercially important jurisdictions will be made.

### TAX RISK MANAGEMENT

**Distance, 9 March – 5 June 2009**

The course begins by examining various models and theories relating to decision making given conditions of uncertainty. From this more holistic view of managing risk, the course then specialises in addressing the management of tax as an identified risk in the current environment of self assessment. In doing so, a range of perspectives are adopted including that of taxpayer and of tax administrator. A tax risk assessment is then undertaken according to the perspective of the decision maker and based on an understanding of what drives their behaviour. Finally, appropriate strategies are developed and their effectiveness evaluated as part of the process of tax risk management.

### TAX STRATEGIES IN FINANCIAL PLANNING

**Distance, 9 March – 5 June 2009**

Taxation concessions for superannuation are a tool used by Government to encourage retirement funding and this course investigates those concessions and how they can be efficiently applied in financial planning. In doing so it assumes a basic understanding of taxation of contributions, funds and benefits. The course also investigates alternative taxation strategies that can be used in financial planning to fund retirement including negative gearing, use of the small business and the residential property tax concessions. It also covers taxation in the context of estate planning, and examines how taxation is critical to portfolio construction for superannuation funds and taxation strategies used for constructing portfolios.

### TAXATION OF CAPITAL GAINS

**Distance; CBD Evening class Thursdays; 9 March – 5 June 2009**

This course centres upon the basic structure and central concepts of the Australian Capital Gains Tax. It considers the policy rationale for taxing capital gains, and provides in-depth technical analysis of the legislation. It covers the general scheme, detailed calculation provisions, the impact of CGT on entities (such as companies, trusts and partnerships) and on specific assets, and the CGT concessions that exist in the roll-over and exemption provisions for individuals and large and small businesses. The course explores some of the key anti-avoidance provisions that exist, and aims to provide a thorough understanding of the key aspects of the Australian CGT.

### TAXATION OF CORPORATIONS

**Distance; CBD Evening class Tuesdays; 9 March – 5 June 2009**

The company remains the most widely used vehicle for the collective investment of capital. The central role of the company in our modern liberal market economy requires special and close consideration of the taxation of it, and its members. Corporate tax integration policy has led to the introduction of the imputation system, and the technical legal rules surrounding the distribution of corporate profits are a focus of this subject. Because the imputation system confers tax benefits upon shareholders, a variety of anti-avoidance rules have been constructed to prevent the use of those benefits in tax arbitrage strategies.

### TAXATION OF PROPERTY TRANSACTIONS

**Distance, 9 March – 5 June 2009**

Property transactions are one of the most common and significant dealings forming a large part of just about every Federal and State tax base. This course examines all income tax, CGT, GST, land tax and stamp duty consequences of acquiring, holding, developing, building on, leasing, disposing of or otherwise dealing with land and buildings, including various real property investment options. After introducing some broad property law concepts to assist in understanding, it examines the specific application of each taxing regime to property transactions. Income tax considerations dealt with include property sale or development whether one-off or as part of a business, income recognition, derivation of rent, lease incentives, building cost write-offs, depreciable property in buildings, home offices, other deductions and financing considerations. Property trust investments and structuring are examined. CGT and GST as they apply to freehold, leasehold, residential and commercial property are considered, including concessions or exemptions such as the CGT main residence exemption and GST going concern, margin scheme and commercial residential premises accommodation rules. State taxes such as stamp duty and land tax are covered, including their many special rules and exemptions.

### TAXATION OF SUPERANNUATION

**Distance, 9 March – 5 June 2009**

This course provides a general introduction to the taxation of superannuation in Australia, in particular to the main types of superannuation funds and how their income is taxed, the treatment of contributions to those funds, and the taxation of benefits paid on retirement or termination of employment. The concessional tax treatment of income earned by superannuation funds and the benefits paid out are examined in detail. The course also explores areas such as the superannuation guarantee scheme, which is the Government's main tool for implementing its retirement incomes policy, and the superannuation contributions surcharge.