Objectives:
• Broaden your understanding of the international coverage of Australian GST and of the policies, detailed rules, and current practical problems involved in applying GST to cross-border transactions.
• Outline the principles governing jurisdictional coverage of a GST (the destination and origin principles) and the way GST/VAT laws use proxies to predict place of consumption.
• Situate Australian place of taxation rules in the framework of value added taxes around the world, highlighting similarities to and differences from other models.

Content:
• Place of taxation model in the New Zealand and Australian GSTs and the European VAT
• Connected with Australia rules
• GST-free exports transport
• GST on imported goods/services
• Transport and Telecommunications supplies
• Imposition of GST on supplier, recipient, or resident agents
• OECD work on Guidelines for consumption tax treatment of cross-border services
• Other international developments
• Options for reform

This unit has a strong comparative element.

Timetable:
Semester 2 Intensive
7-9 & 12-13 October 2009

Assessment:
Classwork (30%) Class Participation (10%) Exam (60%)

For a list of applicable degrees, please refer to www.law.usyd.edu.au/subjects/PG/LAWS6891.shtml

Single Unit Enrolment
You can enrol in this subject on a single unit or non-award basis if you do not wish to commit to a Masters or Graduate Diploma. You can continue to add units via this method, and provided you meet the relevant requirements, you can also qualify for a Graduate Diploma or Masters if you so wish.

Legal Professional Development (LPD)
You can enrol in this unit on an LPD basis. Seminars, courses and units of study offered under Sydney Law School’s LPD Program meet the necessary requirements of both the Law Society of New South Wales and the New South Wales Bar Association in relation to their individual members.

ICAA Training and Development Requirements
This unit of study meets the training and development requirements of the Institute of Chartered Accountants Australia (ICAA). Any training that is in a structured, classroom environment that develops members of the Institute’s skills fulfills such requirements.

Cross-Institutional Study
Subject to approval from the Associate Dean (Postgraduate Coursework), candidates in other Faculties at the University of Sydney or from other universities may be able to enrol in this unit.

Fee:
$2,550*

*Dependent upon enrolment category

CRICOS PROVIDER NO.00026A

Rebecca is an Associate Professor at the Faculty of Law at the University of Sydney. Her areas of interest include GST and comparative VAT. From 2003 to 2008, Rebecca was a member of the Australian Taxation Office Indirect Tax Rulings Panel. As well as her University work, Rebecca currently consults to the International Monetary Fund, the World Bank, and Michael Johnson & Associates. She is also an academic member of the OECD’s Technical Advisory Group on International VAT/GST Guidelines. In late 2005, Rebecca was awarded an Australian Research Council grant to assist in a three-year research project entitled “GST and the Global Economy: Identifying the underlying causes of consumption tax conflicts affecting cross-border trade.”

GST - International Issues
7-9 & 12-13 October 2009
Associate Professor Rebecca Millar, Sydney Law School