Objectives:
• Gain an overview of the income tax system of Japan
• Undertake a detailed analysis of the most important legislative and treaty rules of Japan in the area of international income tax, especially in dealings with Australia
• Acquire an advanced understanding of the policies underlying the Japanese rules for taxing international transactions, as well as a detailed knowledge of the principles of income tax law applicable to inbound and outbound transactions

Content:
• Taxation of inbound investment into Japan
• Taxation of outbound investment from Japan
• Transfer pricing
• Japan’s tax treaties
• Current tax controversies

Timetable:
Semester 1 Intensive
25-27 & 30-31 March 2009

Assessment:
1 x Take-Home Exam (100%)

Applicable degrees:
• Master of Laws (LLM)
• Master of International Law (MIL)
• Master of Business Law (MBL)
• Master of Taxation (MTax)
• Master of International Taxation (MIntTax)
• Master of International Business & Law (MIntBus&L)
• Graduate Diploma in Law (GradDipLaw)
• Graduate Diploma in Taxation (GradDipTax)

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.

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.

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:
$2,310 - $2,550*  
*Dependent upon enrolment category

Yoshihiro Masui is a Professor in the Graduate School for Law and Politics at the University of Tokyo. He is a member of the Sydney Law School’s International Visiting Faculty for 2009 and was a Global Visiting Professor of Law, New York University School of Law in 2008. He was also a Visiting Professor on Japanese Law at Columbia Law School from 1996 until 2001 and a Visiting Scholar to Harvard Law School and Boalt Hall School of Law, University of California, Berkeley.

Professor Masui was an Expert Member of the Japanese Government’s Tax Commission and has been a Member of the Permanent Scientific Committee for the International Fiscal Association. His most recent book is entitled “Introduction to International Taxation” (The University of Tokyo Press, 2008, with Y. Miyazaki)