Objectives:
• Gain an overview of the income tax system of the US.
• Examine in detail the most important legislative and treaty rules of the US as they apply to cross-border business and investment transactions, both inbound and outbound.
• Acquire an advanced understanding of the policies of the US rules for taxing international transactions.

Content:
• Taxation of inbound investment in the US
• Taxation of outbound investment in the US
• Biodiversity conservation and protected areas
• Transfer pricing in the US and US tax treaties
• Compliance with and enforcement of multilateral environmental agreements
• International environmental dispute resolution

Timetable:
Semester 2 Intensive
29-31 July & 3-7 August 2009

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

Applicable degrees:
• Master of Laws (LLM)
• Master of Business Law (MBL)
• Master of International Law (MIL)
• Master of International Taxation (MIntTax)
• Master of Taxation (MTax)
• Graduate Diploma in International Business Law (GradDiplntBusL)
• Graduate Diploma in International Law (GradDiplntLaw)
• Graduate Diploma in Taxation (GradDiplTax)

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.

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