The Sydney Law School in Europe Program offers a unique opportunity for students to undertake a fully-credited Sydney Law School elective unit of study in London.

Sydney Law School has for many years offered postgraduate units of study in the United Kingdom, Germany and Italy. Sydney Law School students have participated in this unit, held in London, since 2011. LAWS6946 Tax Treaties Special Issues is offered to a limited number of eligible students in 2014.

**CONTENT OF THE UNIT**

This unit of study considers a number of specialised topics in the area of tax treaties, largely reflecting the work of the OECD on current tax treaties and in the last decade.

Topics covered include: OECD policy development processes, the new Article 7; business restructures, high value services, expatriates, superannuation and pensions, entities (companies, partnerships, trusts and collective investment vehicles), triangular cases, conflicts of qualification, non-discrimination, dispute resolution and international administrative cooperation.

**TEACHING**

*Unit Coordinator and examiner:*

Professor Richard Vann
ASSESSMENT AND ELIGIBILITY
The unit is offered as a 6 credit point elective.

Assessment: 2500 - 2750 word take home exam
Exam release: mid-July 2014
Due date: 8 August 2014
Please note assessment may be subject to change.

FEE INFORMATION
Tax Treaties Special Issues is offered on a full-fee basis only.
Two fees are payable to the University of Sydney:
1. The University of Sydney tuition fee (which varies depending on your enrolment)
2. An in-Country fee
The tuition fee covers tuition costs (including reading materials). This fee is set by the University of Sydney and is based on the standard full fee rate.
The $500 paid upon application will be allocated to the in-Country fee.

2014 FEES FOR IN-LONDON EXPENSES

| IN-COUNTRY FEE | 500($AUD) |

2014 TUITION FEE SCHEDULE

<table>
<thead>
<tr>
<th>Student Type</th>
<th>Credit points</th>
<th>Tuition fee ($AUD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic</td>
<td>6</td>
<td>$4012.50</td>
</tr>
<tr>
<td>International</td>
<td>6</td>
<td>$4825</td>
</tr>
</tbody>
</table>

The tuition fee will be incorporated in your 2014 fee invoice.
In addition FEE-HELP is available to eligible students. For information on this scheme please visit www.studyassist.gov.au. Students taking out a FEE-HELP loan must submit their form to Sydney Law School prior to commencement of this unit. Please note: The FEE-HELP scheme requires students to undertake at least one unit of study which contributes to your course, in Australia.
FEE-HELP does not cover accommodation and general living expenses so it cannot be used to defer payment of the fee for in-London expenses.
Upon application you will be required to nominate if you are applying for FEE-HELP. Please consider this carefully as you will be enrolled according to the information you provide in the application form.

TRAVEL
Participants are responsible for their own travel arrangements to, from and within the UK. Students are strongly advised not to make travel bookings until you have received official notification from Sydney Law School that you have been accepted into the program.
Students are responsible for organising their own travel insurance. Travel insurance is a compulsory requirement for all students, excluding those residing in the UK. Students will not be permitted to participate in the program if proof of valid travel insurance is not provided.

It is recommended that your travel insurance policy provides comprehensive coverage for medical expenses incurred overseas, loss of personal items such as laptops, and personal liability coverage. You should ensure that you are covered for cancellation costs in the unlikely event that the program is cancelled.

Australian citizens are advised to register their travel and contact details with the Department of Foreign Affairs and Trade (DFAT) at https://www.orao.dfat.gov.au prior to leaving Australia.

VISAS
Australian or New Zealand passport holders intending to stay in the UK for 6 months or less as a visitor, do not normally need to apply for a visa before travelling. Students are responsible for obtaining visas they require and the University of Sydney accepts no responsibility if a student is unable to obtain a visa.

HOW TO APPLY
APPLICATIONS OPEN 7 March 2014
CLOSE 31 March 2014

1. A completed application form must be submitted to Sonya Chater (law.offshore@sydney.edu.au)
2. When completing the application form you will be directed to an online payment system to pay a $500 non-refundable deposit.
3. Applications will only be processed upon successful payment of the deposit, they will be processed in order of receipt and will be subject to eligibility.
4. Successful applicants will be notified and will be enrolled by postgraduate student administration. Unsuccessful applicants will receive a refund of their deposit. Do not confirm your travel arrangements until you have received official confirmation.

Please note, receipt of the online deposit does not imply acknowledgement or acceptance of your eligibility for the unit. Eligibility will be checked before an offer is confirmed.
A waiting list will apply for students who are initially unsuccessful in gaining a place at the first offer.
Incomplete applications will not be considered.

CROSS-INSTITUTIONAL STUDENTS
Cross-institutional applicants are advised to contact their home institution to confirm that the course can be credited to their degree. Students are required to obtain written permission from their home institution before applying and paying the non-refundable deposit. Cross-institutional students should email law.offshore@sydney.edu.au for further details.
Preference will be given to University of Sydney Law students.
**REFUND POLICY**

1. In the event that Tax Treaties Special Issues is cancelled, students will receive a 100% refund of tuition fees and in-Country expenses.

2. Upon application, all students must pay the in-Country fee of A$500 which will only be refunded if your application is unsuccessful.

3. 100% tuition fee liability or FEE-HELP debt will be incurred after the census date. No refund of either tuition fees or in-Country expenses is payable for unit of study withdrawals received after this date.

Applications to withdraw from the program must be received in writing and lodged with the information counter on Level 3 of the New Law Building by the relevant date. The Law School requests that candidates intending to withdraw from the program do so no later than 30 April 2014.

**CONDITIONS OF ENROLMENT**

Units of Study and arrangements for these, including staff allocated, as stated in any publication, announcement or advice of the University are an expression of intent only and are not to be taken as a firm offer or undertaking.

The University reserves the right to discontinue or vary such units, arrangements or staff at any time without notice. The University reserves the right to cancel your enrolment in the following circumstances:

1. Provision of false or misleading information;
2. Failure to pay outstanding loans, fines and/or fees;
3. Payment by a cheque which is dishonoured or by a credit card authorisation which your credit provider refuses to pay.

Students are strongly advised not to make travel bookings until you have received official notification from Sydney Law School that you have been accepted into the program.

All students apart from UK residents must obtain comprehensive travel insurance which provides coverage for medical expenses incurred overseas, including medical evacuation, personal liability coverage, and cancellation costs. The University of Sydney will not pay any amounts in respect of travel or other costs incurred by a student in the event that the program is cancelled at any time or if the student is unable to obtain a visa or if for any reason a student is unable or decides not to participate in the program.

**FURTHER ENQUIRIES**

Administrative Enquiries:
Sonya Chater
Offshore Unit of Study Coordinator
E: law.offshore@sydney.edu.au
T: + 61 2 9351 0275
F: + 61 2 9351 0200
Please contact Sonya with all administrative enquiries, including application and operational matters.

Academic Coordinator (Academic enquiries only)
Professor Richard Vann
E: richard.vann@sydney.edu.au