



THE UNIVERSITY OF  
**AUCKLAND**  
Te Whare Wānanga o Tāmaki Makaurau  
NEW ZEALAND

# Faculty of Law: Taxation

## Postgraduate Programmes 2018



ACHIEVE THE  
**AMAZING**

# Master of Taxation Studies (MTaxS)

The Master of Taxation Studies (MTaxS) programme is designed for both law and commerce graduates who intend to make tax advocacy or tax consulting their career and who wish to extend their understanding of the theoretical issues and legal structures that underpin the taxation system.



## Programme Structure

The MTaxS is a 120-point degree. Students must complete a compulsory 30-point course and either a 90-point thesis or 90 points of courses chosen from a list of options.

### Research Masters

- 30 points: COMLAW 740
- 90 points: COMLAW 794 Thesis

or

### Taught Masters

- 30 points: COMLAW 740
- Up to 90 points from COMLAW 741, 746-756, 789, 790

The MTaxS has been designed so students can study full-time or part-time to allow flexibility for those with other professional or personal commitments. The programme is normally completed within two consecutive semesters (full-time), or up to eight consecutive semesters (part-time). It is also possible for students to take individual MTaxS courses towards any of Auckland Law School's postgraduate programmes.

The programme is an opportunity for graduates to develop their tax skills and for practitioners to update and hone their knowledge of tax. Courses are scheduled to take into account work commitments and are all taught intensively over three consecutive days of instruction (normally Thursday to Saturday).

The focus of the MTaxS programme is on tax law, with the technical issues explained by practitioners in the field. You will base your studies on the legislation and case law applicable to taxation, and will draw from other disciplines such as economics and accounting.

## Careers

- Barrister and solicitor
- Inland Revenue
- Tax Accountant
- Tax practitioner in private practice, commerce or industry
- Academic

The Auckland Law School is the only New Zealand University to offer a specialised masters degree in taxation. Members of the Faculty also teach commercial law and tax courses for the Master of Laws (LLM) and Master of Legal Studies (MLS). Students are able to enrol in 30 points from the LLM or MLS for credits towards the MTaxS degree. Likewise, LLM and MLS students with an interest in tax can enrol in 30 points from the MTaxS syllabus.

## Entry Requirements

Applications for MTaxS will be considered from those who:

- Have completed the requirements for a Bachelor of Commerce (Honours) (BCom(Hons)), Bachelor of Laws (LLB) or Bachelor of Laws (Honours) (LLB(Hons)), and have passed the specified prerequisite course(s) in Taxation.
- Have achieved an average grade of B- or higher in their last year of equivalent full-time study, particularly in previous tax related courses.
- Possess an appropriate background in taxation eg, a Bachelor of Commerce graduate with appropriate experience in tax or accounting practice may be considered for entry.

Overseas students must be able to demonstrate sufficient knowledge of New Zealand tax, and may be required to complete undergraduate courses in tax prior to or concurrent with their admission into the MTaxS programme.

Prospective MTaxS candidates may be admitted to the programme at the discretion of the Dean of the Auckland Law School.

## 180pt option

A new 180pt MTaxS degree is planned for 2018, awaiting approval. This will allow students with a 3-year degree to apply.

For more information contact our Postgraduate Adviser Angela Vaaï on [a.vaaï@auckland.ac.nz](mailto:a.vaaï@auckland.ac.nz)

## Timetable

Classes are scheduled to take account of work commitments, and are all held intensively over three consecutive days of instruction (normally Thursday to Saturday). These courses offer students a stimulating environment and immersion in the subject. They are ideally suited to the needs of students in full-time practice, and those from outside Auckland. The intensive courses are staggered throughout the year.

# Postgraduate Courses in Taxation

Course availability for each semester, including timetables and teaching staff can be confirmed by consulting the Faculty of Law website at [www.law.auckland.ac.nz/mtaxs](http://www.law.auckland.ac.nz/mtaxs). Some courses may not be offered every year. NB: some courses may be re-numbered in 2018.

Course	Description
<b>COMLAW 740A</b> (15 Points) (S1) <b>COMLAW 740B</b> (15 Points) (S2) <b>The Tax Base</b>	<p>This course is an advanced study of the breadth of the New Zealand income tax base including the different concepts of income. The study examines income timing and recognition; comparisons between the nature of capital and income, and the differing treatment of each, provides a deeper understanding of the policy behind the New Zealand income tax regime. It provides both a theoretical background and detailed technical knowledge of the scope and application of the most significant regimes for income, deduction and timing in the Income Tax Act 2007. Students must enrol in COMLAW 740A and 740B.</p>
<b>COMLAW 741A</b> (15 Points) (S1) <b>COMLAW 741 B</b> (15 Points) (S2) <b>International Taxation</b>	<p>This course covers the role and functions of Double Tax Agreements (DTA's), their history and purpose; how to use a DTA and interpret it as part of international public law and the Vienna Conventions; the NZ case law and other international cases on interpretation of DTA's. The role of the OECD model and commentaries and other interpretative material. The overlap of domestic law and Treaty law. The role of specific articles in the DTA's. The international law rules for foreign investment funds, controlled foreign companies, foreign dividend withholding payments, conduit relief, underlying foreign tax credits, and foreign investor tax credits. International trusts and how tax havens work. Students must enroll in COMLAW 741A and 741B.</p>
<b>COMLAW 746</b> (15 Points) <b>Taxation of Corporates</b>	<p>This course is an advanced study of the tax liability and issues affecting companies and their shareholders. It considers the different corporate tax regimes, including dividends, imputations, losses and groupings, amalgamations, LTCs and Unit Trusts. Comparison with other entities is intended to provide a deeper understanding of the policy behind New Zealand's corporate tax regimes and the allocation of the tax burden between companies, shareholders and other investors.</p>
<b>COMLAW 747</b> (15 Points) <b>Goods and Services Tax</b>	<p>This course offers an advanced study of Goods and Services Tax (GST): both a theoretical background and high level of technical knowledge of the GST Act 1985. Comparisons with other indirect taxes and overseas variations of GST (notably Australian GST and UK VAT) provide a deeper understanding of the policy behind the New Zealand GST regime. Major topics include taxable activities, input tax, output tax, registration, adjustments, taxable supplies, timing and the GST anti-avoidance provisions.</p>
<b>COMLAW 748</b> (15 Points) <b>Tax Disputes</b>	<p>This is an advanced study of the statutory disputes and challenge procedures in the Tax Administration Act 1994. The course covers the power of the Commissioner to propose adjustments, conduct investigations and raise assessments. It reviews the statutory framework within which the Commissioner operates, taxpayer rights and the power of the courts to supervise and review the assessment process.</p>
<b>COMLAW 749</b> (15 Points) <b>Tax Avoidance</b>	<p>This course offers an advanced study of all aspects of the general anti-avoidance provision in the Income Tax Act 2007. It provides a detailed analysis of the structure, function and application of the general anti-avoidance provision and of its relationship to the "black-letter" tax law. Comparisons with the statutory and common law responses to tax avoidance in other jurisdictions, including Australia, Canada, the UK and US provide a deeper understanding of the policy behind New Zealand's general anti-avoidance provision.</p>
<b>COMLAW 751</b> (15 Points) <b>Taxation of Property Transactions</b>	<p>This course is an advanced study of the tax liability arising from transactions in land and personal property. It provides both a theoretical background and high level of technical knowledge on the different tax provisions applicable to land transactions. Major topics include the different statutory criteria for taxing land and personal property, the scope of the provisions taxing land, the associated persons rules for developers, dealers and builders, and the GST rules regarding property transactions.</p>
<b>COMLAW 753</b> (15 Points) <b>Taxation Administration</b>	<p>This is an advanced study of the Public Law and procedural issues arising from administration of the Revenue Acts in New Zealand. The course provides an analysis of the powers, discretions and responsibility of the Commissioner and the Inland Revenue Department. Major topics include the Department's assessment function and taxpayer self-assessment, the Binding Ruling regime, the Commissioner's statutory powers of investigation and information gathering, the exercise of discretions and administrative decisions, and the role of judicial review.</p>
<b>COMLAW 756</b> (15 Points) <b>Taxation of Trusts and non-Corporate Entities</b>	<p>This course offers an advanced study of the tax liability of different business structures and their members, particularly non-corporate entities. It considers the different tax regimes applicable to trusts, partnerships and limited partnerships, Portfolio Investment Entities (PIEs), charities and Māori authorities. Comparison between these entities is intended to provide a deeper understanding of the policy behind New Zealand's tax regimes and the allocation of the tax burden between companies and other entities.</p>

“The MTaxS programme has taught me to think critically about complex tax problems and to think about issues from the perspective of different stakeholders.”

“I am currently a Tax Consultant in the International Tax Services Team at EY, and the skills I have learned throughout the MTaxS programme have benefited my current role in number of ways. One of the benefits is that it has given me a broad understanding of the how the different areas of tax work and how they fit into New Zealand’s tax system.

“I would recommend this Masters programme for three main reasons; to broaden your network within New Zealand’s tax profession, to broaden your understanding of different areas of tax law and to learn to think critically from the perspective of different stakeholders about complex tax problems.”

**Hayden Vickers**, *International Tax Services, EY.*



## MTaxS Staff

Including the following leading academics and practitioners:

### Professor Craig Elliffe

*BCom, LLB(Hons) (Otago), LLM (Camb), PhD (Camb)*

Director, MTaxS Programme  
Department of Law and Consultant,  
Chapman Tripp

### Professor Julie Cassidy

*LLB(Hons) (Adelaide), PhD (Bond)*

Barrister of the High Court of Australia and  
Professor Law, Department of Commercial Law

### Peter Vial\*

*LLB, BCom, BA, M iur comp (Bonn)*

Tax New Zealand Leader  
Chartered Accountants Australia and New Zealand

### Mark Keating

*LLB, MTaxS(Hons), LLM (Cornell)*

Senior Lecturer  
Department of Commercial Law

### Aaron Quintal\*

*BCom, MCom (Economics)*

Partner, Ernst & Young

### Allan Bullock\*

*BCom, LLB(Hons)*

Partner, Deloitte

### Geoff Clews\*

*LLB(Hons), MJur*

Barrister, Tax Specialist

### James Coleman\*

*BCom, LLB (Canterbury)*

Barrister, Tax Specialist

### Paul Dunne\*

*BCom (Otago), MBA (Victoria)*

Partner, Ernst and Young

### Julie Harrison

*BCom, MCom(Hons), MTaxS(Hons), PhD*

Senior Lecturer  
Department of Accounting and Finance

### John Hart\*

*LLB(Hons), MJur*

Barrister, Tax Specialist

### Mike Lennard\*

*BSc, LLB (Canterbury)*

Barrister, Tax Specialist

### Denham Martin\*

*LLM(Hons) (VUW), LLM (UVa)*

Barrister, Tax Specialist

### Casey Plunket\*

*BCA/LLB(Hons) (VUW), LLM (Michigan)*

### Professor Adrian Sawyer

*LLB, CA, MCom (Hons), SJD (UVa)*

Barrister and Professor  
University of Canterbury

### Stewart McCulloch\*

*LLB, BCA, LLM(Hons) (VUW)*

General Counsel, PWC

### Mark Bowler Smith

*LL(Exon), LLM (Lond), PhD (Camb)*

Senior Lecturer  
Department of Commercial Law

In addition leading senior personnel from Inland Revenue also teach on the programme.

\*Denotes Teaching Fellow in the Faculty of Law



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## General Enquiries

**New Zealand Residents**  
Postgraduate Office  
The University of Auckland  
Auckland Law School Student Centre  
Level 2, 1- 11 Short Street  
Auckland 1010  
Phone: +64 9 923 1535  
0800 61 62 65  
Email: [postgradlaw@auckland.ac.nz](mailto:postgradlaw@auckland.ac.nz)  
Web: [www.law.auckland.ac.nz](http://www.law.auckland.ac.nz)  
[www.facebook.com/akllawschool](http://www.facebook.com/akllawschool)

**International Students**  
International Office  
The University of Auckland  
Private Bag 92019  
Auckland 1142, New Zealand  
Street address: Old Choral Hall  
7 Symonds Street, Auckland  
Phone: +64 9 923 1969  
Email: [int-questions@auckland.ac.nz](mailto:int-questions@auckland.ac.nz)  
Web: [www.international.auckland.ac.nz](http://www.international.auckland.ac.nz)