



# LAWS13014 Revenue Law

## Term 3 - 2017

Profile information current as at 19/08/2022 05:38 pm

All details in this unit profile for LAWS13014 have been officially approved by CQUUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

### General Information

#### Overview

Revenue Law is an important consideration for those engaging in legal practice insofar as issues arising out of revenue law will impact on advice given in a range of different situations. This unit gives an understanding of the underlying concepts of revenue law focusing on the Income Tax Assessment Acts and supporting legislation as well as looking at other important areas of revenue law practice which impact on advice given such as Goods and Services Tax and Fringe Benefits Tax.

#### Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

#### Pre-requisites or Co-requisites

Prerequisites: LAWS11057 and LAWS11059

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

#### Offerings For Term 3 - 2017

- Distance

#### Attendance Requirements

All on-campus students are expected to attend scheduled classes - in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

#### Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

## Class and Assessment Overview

### Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

### Class Timetable

#### [Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

#### [Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

#### 1. **Written Assessment**

Weighting: 40%

#### 2. **Written Assessment**

Weighting: 60%

### Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

## CQUniversity Policies

**All University policies are available on the [CQUniversity Policy site](#).**

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

## Previous Student Feedback

### Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

#### Feedback from Email

##### **Feedback**

The use of Blackboard Collaborate sessions to discuss the research assignment and final exam provide essential guidance for students to focus their research to meet the objectives of the written assignment and final exam.

##### **Recommendation**

Continue the practice of direct contact with students where the focus of this contact is to answer student's questions regarding the assessment. This guidance assists their learning.

## Unit Learning Outcomes

### **On successful completion of this unit, you will be able to:**

1. Explain the distinction between income and capital and determine when taxpayers will be assessed on income or capital gains tax
2. Differentiate between expenses which constitute deductions and expenses which constitute capital and determine when expenditure may be utilised to reduce a taxpayer's assessable income
3. Apply the current tax legislation to the taxation of various entities, including consideration of international taxation agreements
4. Research and analyse the Australian Tax System, including the Goods and Services Tax (GST) and Fringe Benefits Tax (FBT) regimes
5. Apply analytical and critical legal skills in formulating ethical solutions to problems in revenue law.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Communication	•	•	•	•	•
2 - Problem Solving	•	•	•	•	•
3 - Critical Thinking	•	•	•	•	•
4 - Information Literacy	•	•	•	•	•
5 - Team Work					
6 - Information Technology Competence	•	•	•	•	•
7 - Cross Cultural Competence					
8 - Ethical practice	•	•	•	•	•
9 - Social Innovation					
10 - Aboriginal and Torres Strait Islander Cultures					

### Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes									
	1	2	3	4	5	6	7	8	9	10
1 - Written Assessment - 40%	•	•	•	•		•				
2 - Written Assessment - 60%	•	•	•	•		•		•		

## Textbooks and Resources

### Textbooks

LAWS13014

#### Prescribed

#### Principles of Taxation Law 2017

Edition: 2017 (2017)

Authors: Kerrie Sadiq, Cynthia Coleman, Rami Hanegbi, Sunita Jogarajan, Richard Krever, Wes Obst, Jonathan Teoh, Antony Ting

Thomson Reuters (Professional) Australia Limited

Sydney , NSW , Australia

ISBN: 9780455239309

Binding: Hardcover

[CQUni Bookshop](#)

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

**You will need access to the following IT resources:**

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

## Referencing Style

All submissions for this unit must use the referencing style: [Australian Guide to Legal Citation, 3rd ed](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Kirsty Abbott** Unit Coordinator

[k.unger@cqu.edu.au](mailto:k.unger@cqu.edu.au)

## Schedule

### Week 1 - 06 Nov 2017

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Revenue Law	POTL 1, 2, 3; ATL 1, 2	

### Week 2 - 13 Nov 2017

Module/Topic	Chapter	Events and Submissions/Topic
Income and Issues of Residence and Source	POTL 4, 5; ATL 3	

### Week 3 - 20 Nov 2017

Module/Topic	Chapter	Events and Submissions/Topic
Income from Personal Exertion, Assets, Business and Compensation	POTL 6, 8, 9, 10; ATL 4, 5, 6	

### Week 4 - 27 Nov 2017

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	POTL 12; ATL 10	

**Vacation Week - 04 Dec 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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**Week 5 - 11 Dec 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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Specific Deductions and Tax Offsets	POTL 13, 15; ATL 11	
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**Week 6 - 18 Dec 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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Capital Gains Tax (CGT)	POTL 11; ATL 7, 8	First assignment due - 18/12/2017 at 11:45pm.
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**Written Assessment** Due: Week 6  
Monday (18 Dec 2017) 11:45 pm AEST

**Week 7 - 01 Jan 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Fringe Benefits Tax (FBT) and Goods and Services Tax (GST)	POTL 7, 25; ATL 26, 27	
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**Week 8 - 08 Jan 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Trading Stock, Tax Accounting and Small Business Exemptions	POTL 16, 17; ATL 14, 13, 15	
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**Week 9 - 15 Jan 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Tax Entities- Sole Traders and Partnerships	POTL 19; ATL 15, 16	
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**Week 10 - 22 Jan 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Tax Entities- Corporations, Shareholders, Trusts and Superannuation	POTL 21, 20, 18; ATL 18,17,23	
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**Week 11 - 29 Jan 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Tax Avoidance, Tax Administration and International Taxation	POTL 23, 24, 22; ATL 25, 24	
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**Week 12 - 05 Feb 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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Revision		
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**Review/Exam Week - 12 Feb 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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2nd Assignment due 12 February 2018 (11:45pm)

**Written Assessment** Due:  
Review/Exam Week Monday (12 Feb 2018) 11:45 pm AEST

**Exam Week - 12 Feb 2018**

Module/Topic	Chapter	Events and Submissions/Topic
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**Written Assessment** Due:  
Review/Exam Week Monday (12 Feb 2018) 11:45 pm AEST

## Assessment Tasks

### 1 Written Assessment

#### Assessment Type

Written Assessment

#### Task Description

This written assignment is a research essay that requires you to consider when a taxpayer may be able to claim deductions for losses or outgoings, with reference to several key judicial decisions including (but not limited to) *Steele v Deputy Commissioner of Taxation* (1999) 41 ATR 139, *Commissioner of Taxation v Payne* (2001) 177 ALR 270, and *Commissioner of Taxation v Anstis* (2010) 241 CLR 443. Specifically, you will be required to discuss the implications, if any, of these judicial decisions on the development of the notion that there must be sufficient nexus between the loss or outgoing with the income earning activities of the taxpayer.

You are required to submit one WORD document( not PDF) containing all parts of your Written Assessment with the document name as your student name with student number (e.g. Peter Smith s001234)

Full details of the assignment task are available on the Assessment page on the Revenue Law Moodle site. Please ensure that you read all of the information given on the Assessment page on this site.

#### Assessment Due Date

Week 6 Monday (18 Dec 2017) 11:45 pm AEST

Assignments that are not submitted on time will attract a late penalty of 1.5 marks per day late, unless an extension has been granted. All application of extension should be applied online via Moodle. Please provide document to support your application

#### Return Date to Students

Week 7 Wednesday (3 Jan 2018)

Assignments submitted on time will be returned on Wednesday 3 January 2018 before 11:45pm. No submissions will be accepted after the return date (3 January 2018) unless an extension has been granted beyond the return date.

#### Weighting

40%

#### Assessment Criteria

The written assignment should be limited to 2,500 words, excluding referencing.

Students should follow the Australian Guide to Legal Citation and adopt footnote referencing.

#### Referencing Style

- [Australian Guide to Legal Citation, 3rd ed](#)

#### Submission

Online

#### Submission Instructions

Students must submit their assignment as a "Word" document. Do not submit in PDF.

#### Learning Outcomes Assessed

- Explain the distinction between income and capital and determine when taxpayers will be assessed on income or capital gains tax
- Differentiate between expenses which constitute deductions and expenses which constitute capital and determine when expenditure may be utilised to reduce a taxpayer's assessable income
- Apply the current tax legislation to the taxation of various entities, including consideration of international taxation agreements
- Research and analyse the Australian Tax System, including the Goods and Services Tax (GST) and Fringe Benefits Tax (FBT) regimes
- Apply analytical and critical legal skills in formulating ethical solutions to problems in revenue law.

#### Graduate Attributes

- Communication
- Problem Solving

- Critical Thinking
- Information Literacy
- Information Technology Competence

## 2 Written Assessment

### Assessment Type

Written Assessment

### Task Description

This is a research task that requires you to provide advice to Sally, who has received a Notice of Amended Assessment from the Australian Taxation Office (ATO). You will be required to:

- (1) Advise Sally as to her grounds for objection (if any) to the Notice of Amended Assessment issued by the ATO (issues include taxation of capital gains, source of income and assessable income)
- (2) Discuss and detail the process of objecting to the Notice of Amended Assessment, including any relevant time frames of which Sally should be aware.
- (3) Briefly discuss whether either the Inspector General of Taxation or the Tax Ombudsman are likely to be of help should Sally wish to complain about the auditor's behaviour.

You are required to submit one **WORD** document( not PDF) containing all parts of your Written Assessment with the document name as your student name with student number (e.g. Peter Smith s001234)

Full details of the assignment task are available on the Assessment page on the Revenue Law Moodle site. Please ensure that you read all of the information given on the Assessment page on this site.

### Assessment Due Date

Review/Exam Week Monday (12 Feb 2018) 11:45 pm AEST

Assignments that are not submitted on time will attract a late penalty of 1.5 marks per day late, unless an extension has been granted . All application of extension should be applied online via Moodle. Please provide document to support your application

### Return Date to Students

Exam Week Friday (16 Feb 2018)

Assignments submitted on time will be returned on Friday 16 Feb 2018 before 11:45pm. No submissions will be accepted after the return date (16 Feb 2018) unless an extension has been granted beyond the return date.

### Weighting

60%

### Assessment Criteria

The assignment should be of no more than 3000 words, excluding referencing.

### Referencing Style

- [Australian Guide to Legal Citation, 3rd ed](#)

### Submission

Online

### Submission Instructions

Word document only and not pdf.

### Learning Outcomes Assessed

- Explain the distinction between income and capital and determine when taxpayers will be assessed on income or



- capital gains tax
- Differentiate between expenses which constitute deductions and expenses which constitute capital and determine when expenditure may be utilised to reduce a taxpayer's assessable income
- Apply the current tax legislation to the taxation of various entities, including consideration of international taxation agreements
- Apply analytical and critical legal skills in formulating ethical solutions to problems in revenue law.

#### **Graduate Attributes**

- Communication
- Problem Solving
- Critical Thinking
- Information Literacy
- Information Technology Competence
- Ethical practice

## Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

#### **What is a breach of academic integrity?**

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

#### **Why is academic integrity important?**

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

#### **Where can I get assistance?**

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

#### **What can you do to act with integrity?**



**Be Honest**

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



**Seek Help**

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



**Produce Original Work**

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem