



LAWS13014 Revenue Law

Term 3 - 2019

Profile information current as at 19/08/2022 06:29 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 - 2019

- Online

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](#).

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

(2019)

Authors: Sadiq et al

Thomson Reuters

Pymont, QLD, Australia

ISBN: 9780455241780

Binding: Paperback

[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, 4th ed](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Kirsty Abbott Unit Coordinator

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Schedule

Week 1 - 11 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Revenue Law	Principles of Taxation Law 2019 - Chapters 1, 2 and 3	

Week 2 - 18 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Income and Issues of Residence and Source	Principles of Taxation Law 2019 - Chapters 4 and 5	

Week 3 - 25 Nov 2019

Module/Topic	Chapter	Events and Submissions/Topic
Income from Personal Exertion, Assets, Business and Compensation	Principles of Taxation Law 2019 - Chapters 6, 8, 9, and 10	

Week 4 - 02 Dec 2019

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	Principles of Taxation Law 2019 - Chapter 12	

Vacation Week - 09 Dec 2019

Module/Topic	Chapter	Events and Submissions/Topic
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Week 5 - 16 Dec 2019

Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Tax Offsets	Principles of Taxation Law - Chapters 13 and 15	

Week 6 - 23 Dec 2019

Module/Topic	Chapter	Events and Submissions/Topic
Capital Gains Tax (CGT)	Principles of Taxation Law - Chapter 11	

Week 7 - 06 Jan 2020

Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT) and Goods and Services Tax (GST)	Principles of Taxation Law - Chapters 7 and 25	Written Assessment Due: Week 7 Monday (6 Jan 2020) 11:45 am AEST

Week 8 - 13 Jan 2020

Module/Topic	Chapter	Events and Submissions/Topic
Trading Stock and Tax Accounting and Small Business Exemptions	Principles of Taxation Law 2019 - Chapters 16 and 17 Australian Premium Master Tax Guide (Available through CCH subscription on CQU Library) - Chapter 7	

Week 9 - 20 Jan 2020

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Trusts and Partnerships	Principles of Taxation Law 2019- Chapters 19 and 20	

Week 10 - 27 Jan 2020

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Corporations, Shareholders, and Superannuation	Principles of Taxation Law 2019 - Chapters 18 and 21	

Week 11 - 03 Feb 2020

Module/Topic	Chapter	Events and Submissions/Topic
Tax Avoidance, Tax Administration	Principles of Taxation Law 2019 - Chapters 22 and 24	

Week 12 - 10 Feb 2020

Module/Topic	Chapter	Events and Submissions/Topic
International Taxation	Principles of Taxation Law - Chapter 22	Written Assessment Due: Week 12 Wednesday (12 Feb 2020) 11:45 pm AEST

Exam Week - 17 Feb 2020

Module/Topic	Chapter	Events and Submissions/Topic
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Assessment Tasks

1 Written Assessment

Assessment Type
Written Assessment

Task Description

Analyse the decision of the Full Federal Court in *Harding v Commissioner of Taxation* [2019] FCAFC

29. Your analysis should include discussion of the following:

1. The facts of the case
2. The parties involved in the case
3. The history of the case
4. The arguments put forward by each party
5. The issue(s) to be decided
6. The decision(s) of the Court
7. The reasoning of the Court in reaching its decision
8. Any significant consequences of the decision

NOTE: Your assignment must be your own analysis of this case.

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 7 Monday (6 Jan 2020) 11:45 am AEST

Assignments that are not submitted on time will attract a late penalty unless an extension has been granted. All extension applications should be made via Moodle. Please provide documentation to support your application.

Return Date to Students

Week 9 Monday (20 Jan 2020)

Assignments submitted on time will be returned on Monday 20 January 2020 before 11:45pm. No submissions will be accepted after the return date (20 January 2019) unless an extension has been granted beyond the return date.

Weighting

40%

Assessment Criteria

A detailed assessment criteria and marking rubric will be provided on Moodle. However, the following criteria will generally be used to grade the assignment:

1. Your ability to identify the RELEVANT facts of the case;
2. Your ability to develop these RELEVANT facts into a logical argument.
3. Your ability to demonstrate an understanding of the key issues decided by the case.
4. Your ability to identify resulting changes from the case - for example, did this case clarify the law, or change it? In what way?
5. Clarity of communication, which will include, but not be limited to the development of a clear and logical structure, the use of headings and so on. Please note that the assignment should be limited to 2500 words, excluding referencing.
6. Correct referencing. Please note that you are required to follow the Australian Guide to Legal Citation version 4 and adopt footnote referencing.

Note: You must read beyond the study materials and textbook to do the assignment.

Referencing Style

- [Australian Guide to Legal Citation, 4th 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 assessment item is a written assignment worth 60%. It is due on Wednesday the 12th of February 2020 (Week 12). It assesses the content of the unit covered in Weeks 3 - 12, however, you will be expected to research beyond the textbook and learning materials to complete this assessment item. The assignment contains three questions. The first question will require you to apply the knowledge that you will have gained throughout the course to calculate a hypothetical taxpayers' taxable income and net tax payable for the 2019 income tax year. You will also be required to provide advice to this taxpayer as to his proposed business restructure. The second part of the assignment will require you to provide advice to a hypothetical taxpayers' in relation to their objection and appeal rights following the receipt of a Notice of Amended Assessment. The third and final question requires you to demonstrate your knowledge of the way superannuation is taxed. The assignment as a whole will require you to demonstrate your information literacy skills by locating information about tax and to further demonstrate your problem solving skills by identifying tax issues and locating the relevant legislative and secondary sources to support your argument regarding these issues. Specifically, you will be required to identify and provide references to relevant taxation legislation, case law, and ATO guidance materials such as Taxation Rulings. Again, you will be expected to do research beyond the textbook and learning materials to complete this assessment item. The total word count for the assignment is 3000 words. The word limit will be strictly adhered to - markers will be instructed to not read beyond 3000 words.

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 12 Wednesday (12 Feb 2020) 11:45 pm AEST

Assignments that are not submitted on time will attract a late penalty unless an extension has been granted. All extension applications should be made via Moodle. Please provide documentation to support your application.

Return Date to Students

Exam Week Friday (21 Feb 2020)

Assignments submitted on time will be returned on Friday 21 Feb 2020 before 11:45pm. No submissions will be accepted after the return date (21 Feb 2020) unless an extension has been granted beyond the return date.

Weighting

60%

Assessment Criteria

A detailed assessment criteria and marking rubric will be provided on Moodle. However, the following criteria will generally be used to grade the assignment:

1. Your ability to identify the KEY issues.
2. Your ability to develop these KEY issues into a logical argument. In the case of the hypothetical questions, this will mean supporting your answers with reference to legislation, case law and ATO guidance materials.
3. Accurate numerical answers, where relevant.
4. Clarity of communication, which will include, but not be limited to the development of a clear and logical structure, the use of headings and so on. Please note that the assignment should be limited to 3000 words, excluding referencing.
5. Correct referencing. Please note that you are required to follow the Australian Guide to Legal Citation version 4 and adopt footnote referencing.

Note: You must read beyond the study materials and textbook to do the assignment.

Referencing Style

- [Australian Guide to Legal Citation, 4th 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