



LAWS13014 Revenue Law

Term 2 - 2021

Profile information current as at 19/04/2024 11:09 am

All details in this unit profile for LAWS13014 have been officially approved by CQUniversity 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

Prerequisite: 48 credit points of law

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 2 - 2021

- 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](#).

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 Students in weekly zoom tutorials

Feedback

Continue to provide multiple zoom sessions per week, providing a mixture of live and recorded sessions, in addition to resources on the Modle site.

Recommendation

Consider holding two zoom sessions per week with students.

Feedback from Students in weekly zoom tutorials

Feedback

Provide readings from the previous textbook, Taxation Law in Australia, as well as readings from the Master Tax Guide available electronically from the CQU library resources.

Recommendation

Provide readings from both the Master Tax Guide and the previous text book to students at start of semester

Feedback from Students in weekly zoom tutorials

Feedback

Have specific individual zoom sessions as to assessment items as to relevant learning and process

Recommendation

Continue to offer Zoom sessions specifically addressing assessment items.

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

Australian Master Tax Guide 2021

Edition: 68th (2021)

Authors: CCH

CCH Australia Limited

Sydney , NSW , Australia

ISBN: 9781922347701

Binding: Other

Additional Textbook Information

Do not purchase the prescribed textbook as it is available online through a CQU library subscription. If you prefer to study with a paper text, you can purchase one at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code).

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

Dominic Katter Unit Coordinator

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Schedule

Week 1 - 12 Jul 2021

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Revenue Law	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 1.	
	Sadiq, K, et al, <i>Principles of Taxation Law</i> (2021) Thomson Reuters, Ch 1, 2 and 3.	

Week 2 - 19 Jul 2021

Module/Topic	Chapter	Events and Submissions/Topic

Income and Issues of Residence and Source
 CCH Editors, *Australian Premium Master Tax Guide* (2021) Wolters Kluwer, Ch 21, ss 21-010 to 21-070
 Sadiq, K., & Ors, *Principles of Taxation Law* (2021) Thomson Reuters, Ch 4 and 5

Week 3 - 26 Jul 2021

Module/Topic	Chapter	Events and Submissions/Topic
Income from Personal Exertion, Assets, Business and Compensation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 10. Sadiq, K., et al, <i>Principles of Taxation Law</i> (2021) Thomas Reuters, Ch 6, 8, 9 and 10.	

Week 4 - 02 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 16. Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021) Ch 12	

Week 5 - 09 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Tax Offsets	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 15 and 16. Sadiq, K., et al, <i>Principles of Taxation Law</i> (2021), Thomson Reuters, Ch 13 and 15	Written Assessment Due: Week 5 Thursday (12 Aug 2021) 10:00 pm AEST

Vacation Week - 16 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic

Week 6 - 23 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
Capital Gains Tax (CGT)	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 11. Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Ch 11.	

Week 7 - 30 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT) and Goods and Services Tax (GST)	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 34 and 35. Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Ch 7 and 25.	

Week 8 - 06 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Trading Stock and Tax Accounting and Small Business Exemptions	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Chs 7 and 9, ss 9-150 to 9-300. Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Ch 16 and 17.	

Week 9 - 13 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Trusts and Partnerships	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 5 and 6 Sadiq K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Ch 19	

Week 10 - 20 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Corporations, Shareholders, and Superannuation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Chs 3, 13 and 14, ss 14-100 to 14-370 Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Chs 18 and 21	

Week 11 - 27 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Tax Avoidance, Tax Administration	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 30, ss 30-000 to 30-200 and Chs 28 and 29 Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Chs 22 and 23	

Week 12 - 04 Oct 2021

Module/Topic	Chapter	Events and Submissions/Topic
International Taxation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2021) Wolters Kluwer, Ch 22. Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2021), Chapter 24.	written assignment Due: Week 12 Thursday (7 Oct 2021) 10:00 pm AEST

Review Week - 11 Oct 2021

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 18 Oct 2021

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Written Assessment

Assessment Type

Written Assessment

Task Description

TASK DESCRIPTION

Smith was born and educated in Australia and works as a dentist. Smith recently married a person from Canada, who is in Australia on a student visa completing a Doctoral degree at an Australian university. The student (now married to Smith) originally arrived in Darwin on 1 August 2020 and completed quarantine thereafter. Smith has now been asked to consider working overseas

for 12 months in a Spanish dental practice. Smith's new role as a dentist in Spain will include travel overseas from Spain to Portugal and to Australia to promote a new dental technique and device produced by the Spanish practice, at least quarterly. Under the arrangement Smith will be employed by the Spanish dental practice and the salary will be paid part into a new Spanish bank account in Smith's name and part into an Australian bank account, also in Smith's name. The contract for Smith's new position in Spain was signed in Townsville, Queensland. Smith's spouse, on potential completion of the Doctoral degree in Australia, has been offered a job with a large consultancy firm in Sydney, which will commence in January 2022. Smith is currently renting a house in a Sydney suburb with the spouse and will be giving up that lease, when going to Spain. Smith also owns a car which will be left for a cousin to drive and maintain in Sydney. The only other assets Smith has are superannuation in Australia. Smith has an Australian bank account into which the pay is credited. Whilst in Spain, Smith will be given rental accommodation by the dental practice employer and will open a bank account in Spain to receive pay, be a member of various expatriate and social organisations and will join a class to learn the Spanish language. Both Smith and the spouse intend to leave for Spain on 1 December 2021.

REQUIRED

- 1. Is Smith a resident or non-resident of Australia for taxation purposes for the year ending 30 June 2021?**
- 2. If the spouse of Smith is a resident of Australia for taxation purposes for the year ending 30 June 2021, what additional steps, if any, could Smith take that may be relevant to the question of tax residency or source of income?**
- 3. What will be the source according to Australian taxation law of the employment income of Smith when Smith commences work in Spain?**

In your answer you are to refer to the relevant legislation, tax rulings and case law.

Please note that the assignment should be limited to 2500 words, excluding referencing.

Assessment Due Date

Week 5 Thursday (12 Aug 2021) 10:00 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

Week 7 Friday (3 Sept 2021)

No submissions will be accepted after the return date unless an extension has been granted beyond the return date.

Weighting

40%

Assessment Criteria

The following criteria will generally be used to grade the assignment:

1. Your ability to identify the relevant facts;
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.
6. Correct referencing. Please note that you are required to follow the Australian Guide to Legal Citation version 4 and adopt footnote referencing.

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 assignment

Assessment Type

Written Assessment

Task Description

TASK DESCRIPTION

Henrietta runs a small internet business as a sole trader. Henrietta also works as an independent contractor for a defence contractor and receives income from a rental property. Henrietta's bank statements for the year ended 30 June 2021 identify the following:

Receipts

\$90,000 Retail Sales (GST inclusive)

\$30,000 paid by the defence contractor

\$25,000 Rental income from the investment property

\$10,000 Exempt income from serving in the Army reserve

\$16,000 Dividend franked to 60% received from an Australian resident public company

\$6,000 Dividend received from a Singaporean resident company, net of 15% tax of \$3,000 was withheld in Singapore

\$2,000 retail sales from Country X. \$2,000 was withheld by the Country X Foreign Exchange Board and has not been received by Henrietta

\$1,000 Medical expense refunds from Medicare

\$7,000 Employment income from working as a contractor in New Zealand, paid in this year for work done in the previous financial year

\$10,000 Value of fringe benefit from the defence contractor

\$20,000 Net capital gain from the sale of shares acquired during the financial year

Payments

\$3,000 Rates and Insurance on investment property

\$10,000 Interest on money borrowed to purchase the investment property

\$1,000 paid to an assistant as to the retail business

\$2,000 Doctor's fees (out of pocket)

\$1,000 Dentist fees (out of pocket)

\$15,000 Maintenance of the rental property, which consisted of \$10,000 to repair and paint the outside of the property due to wear and tear and \$5,000 to improve to the bathroom

\$5,000 Borrowing expenses relating to a new loan on the rental property, which is used exclusively for income producing purposes. The loan is for 6 years and commenced on 1 April 2021

\$2,500 Travel between work and family home

\$2,000 Rates on family home

\$11,000 Purchases of trading stock

\$1,000 Legal fees paid to a solicitor to collect outstanding trade debts

\$1,000 Legal fees paid to a solicitor for preparing a lease of the investment property

\$2,000 Donations (\$1,000 to the Red Cross and \$1,000 to the local school)

Additional Information

- (a) Henrietta has a carry forward prior year trading tax loss of \$15,000 and an 'unabsorbed' capital loss of \$25,000 from the previous financial year.
- (b) Henrietta and all members of her family are members of a Private Health Fund and do have private hospital insurance.
- (c) Henrietta's business is considered a small business for tax purposes and the business returns income on a cash basis. Henrietta's trading stock on hand at the end of the year was valued at \$27,000 (at cost price), \$28,000 (at replacement price), \$29,000 (at market selling value). Opening stock was valued at \$35,000 using the replacement value.
- (d) Accounting Depreciation was calculated at \$15,000. The Tax Depreciation Schedule shows depreciation for the income year as \$22,000.

REQUIRED

Calculate Henrietta's taxable income and income tax payable for the year ended 30 June 2021.

Explain the treatment of each item.

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)
Please note that the assignment should be limited to 3000 words, excluding referencing.

Assessment Due Date

Week 12 Thursday (7 Oct 2021) 10:00 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 (22 Oct 2021)

No submissions will be accepted after the return date unless an extension has been granted beyond the return date.

ASSESSMENT CRITERIA**Weighting**

60%

Assessment Criteria

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.
5. Correct referencing. Please note that you are required to follow the Australian Guide to Legal Citation version 4 and adopt footnote referencing.

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