



LAWS13014 Revenue Law

Term 3 - 2023

Profile information current as at 06/05/2024 12:57 am

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

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 3 - 2023

- 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 Student feedback, reviewer reflection.

Feedback

Consider opportunities for further unpacking complex concepts.

Recommendation

Consider opportunities for breaking down complex concepts when they are first introduced.

Feedback from Student feedback

Feedback

Unit materials available when Moodle went live was beneficial in getting a head start on the unit

Recommendation

Ensure all unit materials and assessment information can be accessed by students the day Moodle goes live.

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. Apply analytical and critical legal skills in formulating ethical solutions to problems in revenue law.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

 N/A Level
  Introductory Level
  Intermediate Level
  Graduate Level
  Professional Level
  Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
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				

Textbooks and Resources

Textbooks

LAWS13014

Prescribed

Master Tax Guide 2023

Edition: 72nd (2023)

Authors: CCH

CCH Australia

ISBN: 9781922847119

Binding: Paperback

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Headphones or speaker
- Microphone and camera for use with Zoom
- ZOOM
- CQUniversity Library Resources
- ATO website

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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Jacob Deem Unit Coordinator

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Schedule

Week 1 - 06 Nov 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Revenue Law	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 1. Recommended reading: Sadiq, K, et al, <i>Principles of Taxation Law</i> (2022) Thomson Reuters, Ch 1, 2 and 3.	

Week 2 - 13 Nov 2023

Module/Topic	Chapter	Events and Submissions/Topic
Income and Issues of Residence and Source	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 21, ss 21-010 to 21-070 Recommended reading: Sadiq, K, & Ors, <i>Principles of Taxation Law</i> (2022) Thomson Reuters, Ch 4 and 5	

Week 3 - 20 Nov 2023

Module/Topic	Chapter	Events and Submissions/Topic
Income from Personal Exertion, Assets, Business and Compensation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 10. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (2022) Thomas Reuters, Ch 6, 8, 9 and 10.	

Week 4 - 27 Nov 2023

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 16. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022) Ch 12	

Vacation Week - 04 Dec 2023

Module/Topic	Chapter	Events and Submissions/Topic
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Week 5 - 11 Dec 2023

Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Tax Offsets	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 15 and 16. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (2022), Thomson Reuters, Ch 13 and 15	Written Assessment Due: Week 5 Wednesday (13 Dec 2023) 11:45 pm AEST

Week 6 - 18 Dec 2023

Module/Topic	Chapter	Events and Submissions/Topic
Capital Gains Tax (CGT)	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 11. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Ch 11.	

Vacation Week - 25 Dec 2023

Module/Topic	Chapter	Events and Submissions/Topic
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Week 7 - 01 Jan 2024

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> (2022) Wolters Kluwer, Ch 34 and 35. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Ch 7 and 25.	

Week 8 - 08 Jan 2024

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> (2022) Wolters Kluwer, Chs 7 and 9, ss 9-150 to 9-300. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Ch 16 and 17.	

Week 9 - 15 Jan 2024

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Trusts and Partnerships	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 5 and 6 Recommended reading: Sadiq K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Ch 19	

Week 10 - 22 Jan 2024

Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Corporations, Shareholders, and Superannuation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Chs 3, 13 and 14, ss 14-100 to 14-370 Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Chs 18 and 21	

Week 11 - 29 Jan 2024

Module/Topic	Chapter	Events and Submissions/Topic
Tax Avoidance, Tax Administration	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 30, ss 30-000 to 30-200 and Chs 28 and 29 Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Chs 22 and 23	

Week 12 - 05 Feb 2024

Module/Topic	Chapter	Events and Submissions/Topic
International Taxation	CCH Editors, <i>Australian Premium Master Tax Guide</i> (2022) Wolters Kluwer, Ch 22. Recommended reading: Sadiq, K., et al, <i>Principles of Taxation Law</i> (Thomson Reuters, 2022), Chapter 24.	

Exam Week - 12 Feb 2024

Module/Topic	Chapter	Events and Submissions/Topic
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Assessment Tasks**1 Written Assessment****Assessment Type**

Written Assessment

Task Description

This assessment item is an individual written assignment worth 40% of the total unit mark. It covers aspects of the unit covered in Weeks 1 to 4 of the term. These weeks introduce several key concepts of taxation law, including residency, assessable income and allowable deductions. This assessment is designed to allow students to demonstrate an understanding of these key concepts and apply same in hypothetical scenarios. The total word count for the assignment will not be more than 2000 words. Further details regarding the assignment will be provided on the Moodle site for the unit at the start of the term.

Assessment Due Date

Week 5 Wednesday (13 Dec 2023) 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

Week 7 Friday (5 Jan 2024)

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 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

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
- Apply analytical and critical legal skills in formulating ethical solutions to problems in revenue law.

2 End of Term Exam

Assessment Type

Written Assessment

Task Description

This assessment item is an individual exam worth 60% of the total unit mark. It covers aspects of the unit covered in Weeks 5 to 12 of the term (although content from earlier weeks will remain relevant). This assessment is designed to allow students to demonstrate an understanding of these key concepts and apply same in hypothetical scenarios.

Assessment Two is completed in an exam format.

Submissions after the deadline has passed will not be accepted;

Failure to submit by the deadline will result in a mark of zero for this assessment as the paper will not be marked;

Extensions are not available for take home papers (although Accessibility adjustments still apply); and

Exam conditions apply to all take home papers.

In addition to the above, students who are enrolled in CB68 must be invigilated while they complete the take home paper to comply with the Accounting body's requirements. Invigilation will take place via Zoom. For CB68 students, failure to attend the Zoom invigilation will result in a grade of zero for the assessment.

Students undertaking an invigilated exam require a working camera and microphone etc.

This unit has an invigilated take-home examination of 2.5 hours (150 minutes) duration. Students should consult the

Invigilated Take-home Examination Guidelines, College of Law, Criminology and Justice, available from the Laws Moodle site. A requirement of these guidelines is that students must obtain a student card for verification purposes - see https://sportal.cqu.edu.au/__data/assets/pdf_file/0006/1113/Information-Sheet-Student-ID-Card-2017.pdf. Students must also have access to a reliable and adequate internet connection, and a computer, tablet, or laptop equipped with a working webcam, working microphone, Zoom installed and access to the unit Moodle site via an Internet browser.

No extensions are permitted for invigilated take-home examinations.

Submissions after the deadline has passed will not be accepted and will receive a mark of zero.

Failure to attend the invigilated take-home examination will result in a mark of zero.

Exam conditions apply to all invigilated take-home examinations.

Assessment Due Date

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

No submissions will be accepted after the return date unless an extension has been granted beyond the return date. Results will be released to students after certification of grades.

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.

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