

LAWS13014 Revenue Law

Term 3 - 2025

Profile information current as at 08/06/2026 03:39 pm

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. The unit also considers state taxation, such as stamp duty, land and payroll 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 units including LAWS11057.

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 - 2025

- 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, prior results and self-reflection

Feedback

Students need more detailed feedback on their work.

Recommendation

More detailed general feedback on how to tackle a tax problem question will be focused on.

Feedback from Self-reflection on exam results and observation of student performance on the exam.

Feedback

Students need shorter questions in the time-limited exam.

Recommendation

The quantity of problem-solving required for the exam should be reviewed and revised.

Feedback from Self-reflection

Feedback

Students may lack proper understanding of the advantages and pitfalls of the use of AI in solving tax problems.

Recommendation

The unit should include training on the use of AI in solving tax problems, and assessments should be designed so that they allow the use of AI and test the students' effectiveness in using it.

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 at a state and federal level, 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 - First Nations Knowledges

11 - Aboriginal and Torres Strait Islander Cultures

Textbooks and Resources

Textbooks

LAWS13014

Prescribed

Understanding Taxation Law 2025
(2024)

Authors: Alistair Haskett , Michael Walpole , Tony Ciro , Ian Murray

LexisNexis

ISBN: 9780409361452

Additional Textbook Information

ISBN for the e-book version is: 9780409361469

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
- CQUniveristy 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

Kirsty Abbott Unit Coordinator
k.unger@cqu.edu.au

Schedule

Week 1 - 10 Nov 2025

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to Revenue Law	Understanding Taxation Law 2025 Lexis Nexis, Ch 1 and 2 (to 2.31)	

Week 2 - 17 Nov 2025

Module/Topic	Chapter	Events and Submissions/Topic
Income and Issues of Residence and Source	Understanding Taxation Law 2025, Lexis Nexis, Ch 2 (from 2.32) and 3 (to 3.38)	

Week 3 - 24 Nov 2025

Module/Topic	Chapter	Events and Submissions/Topic
Income from Personal Exertion, Assets, Business and Compensation	Understanding Taxation Law 2025, Lexis Nexis, Ch 3 (from 3.39)	

Week 4 - 01 Dec 2025

Module/Topic	Chapter	Events and Submissions/Topic
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General Deductions	Understanding Taxation Law 2025, Lexis Nexis, Ch 8	
Week 5 - 08 Dec 2025		
Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Tax Offsets	Understanding Taxation Law 2025, Lexis Nexis, Ch 9 and Ch 10	Written Assessment Due: Week 5 Friday (12 Dec 2025) 11:59 pm AEST
Week 6 - 15 Dec 2025		
Module/Topic	Chapter	Events and Submissions/Topic
Capital Gains Tax (CGT)	Understanding Taxation Law 2025, Lexis Nexis, Ch 6 (to 6.148)	
Vacation Week - 22 Dec 2025		
Module/Topic	Chapter	Events and Submissions/Topic
Vacation Week - 29 Dec 2025		
Module/Topic	Chapter	Events and Submissions/Topic
Week 7 - 05 Jan 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Stamp Duties	Understanding Taxation Law 2025, Lexis Nexis, Ch 7 and 19	
Week 8 - 12 Jan 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Trading Stock and Tax Accounting and Small Business Exemptions	Understanding Taxation Law 2025, Lexis Nexis, Ch 4, 11 and 6 (from 6.149 to 6.160)	
Week 9 - 19 Jan 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Trusts and Partnerships	Understanding Taxation Law 2025, Lexis Nexis, Ch 15 (to 15.85) and 14 (to 14.29)	
Week 10 - 26 Jan 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Tax Entities- Corporations, Shareholders, and Superannuation	Understanding Taxation Law 2025, Lexis Nexis, Ch 12 (to 12.62), 13 (to 13.55) and 5 (from 5.26 to 5.42)	
Week 11 - 02 Feb 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Tax Avoidance and Tax Administration	Understanding Taxation Law 2025, Lexis Nexis, Ch 16, 17 (to 17.18)	
Week 12 - 09 Feb 2026		
Module/Topic	Chapter	Events and Submissions/Topic
International Taxation	Understanding Taxation Law 2025, Lexis Nexis, Ch 18 (to 18.24 and from 18.37 to 18.52 and from 18.82 to 18.85)	
Exam Week - 16 Feb 2026		
Module/Topic	Chapter	Events and Submissions/Topic

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 1 is at level 3 AI collaboration. You may use AI to assist with specific tasks such as drafting text, refining and evaluating your work. You must critically evaluate and modify any AI-generated content you use.

Assessment Due Date

Week 5 Friday (12 Dec 2025) 11:59 pm AEST

The due time is given as Qld time. Students outside Queensland will have to adjust for their time zone. 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 supported by documentary evidence.

Return Date to Students

Week 7 Friday (9 Jan 2026)

Weighting

40%

Assessment Criteria

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

1. Your ability to identify the key issues.
2. Your ability to develop these key issues into a logical argument. In the case of hypothetical questions, this will mean supporting your answers with reference to legislation, case law and ATO guidance materials, and applying the law to the facts.
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.

Extensions of more than 14 days are not available for this assessment. Due to the need to provide prompt feedback to students and the content of feedback provided, submissions received after the assessment has been returned to students cannot be accepted for academic integrity reasons. Students seeking extensions beyond this timeframe will be required to undertake a different version of the assessment task.

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 at a state and federal level, 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 take-home exam of 2.5 hours duration worth 60% of the total unit mark. This assessment is designed to allow students to demonstrate an understanding of these key concepts and apply same in hypothetical scenarios.

This assessment must be submitted by the specified due date and time (To be advised). Due to the nature of this task, the standard 72-hour grace period does not apply. We recognise that unexpected circumstances may arise, and encourage students to reach out as early as possible if they are experiencing difficulties, so that appropriate support or adjustments can be considered in line with university policy.

Submissions after the deadline has passed will not be accepted and will be graded as zero. Extensions are not available for take home papers.

During the exam, the use of generative artificial intelligence technologies — such as large language models (e.g., ChatGPT, Claude, Gemini) or any comparable automated text, code, or content generation tools — is not permitted.

Assessment 2 is at level 1 No AI. You must not use AI at any point during the assessment. You must demonstrate your core skills and knowledge.

Assessment Due Date

Date and time of exam TBA. The take-home exam will be released 2.5 hours before the due time. The due time is given as Qld time. Students outside Queensland will have to adjust for their time zone.

Return Date to Students

Results will be released to students after certification of grades.

Weighting

60%

Assessment Criteria

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

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, and applying the law to the facts.
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 at a state and federal level, 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