



# LAWS19033 *Taxation Law and Practice A*

## Term 1 - 2017

Profile information current as at 27/04/2024 02:11 am

All details in this unit profile for LAWS19033 have been officially approved by CQU University 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

The Constitution and taxation power; the taxing formula; the concept, source and derivation of income at ordinary concepts; exempt income; non-assessable non-exempt income; allowable deductions; tax rates, tax offsets and levies; statutory inclusions in income including capital gains, trading stock; fringe benefits tax; goods and services tax; taxation of companies; partnerships and trusts; administrative provisions.

### 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 (ACCT11059 or ACCT11057) and (LAWS11030 or LAWS19031 or LAWS11054)

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 1 - 2017

- Brisbane
- Bundaberg
- Distance
- Mackay
- Melbourne
- Rockhampton
- Sydney

### 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. **Examination**

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 Course evaluation.

##### Feedback

Most students indicated that the video lectures were a valuable resource but some students thought there were too many videos.

##### Recommendation

Keep the videos updated and remind students that they are available for them to utilise as they are best able.

##### Action

The videos were already uploaded on the moodle site when I took over the coordination duties so there was no need to update them.

## Unit Learning Outcomes

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

1. Describe at a basic level the Australian income taxation system
2. Explain the main concepts and principles of Australian income taxation law
3. Apply taxation laws and prepare income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
4. Discuss a range of other taxes in the Australian taxation regime, including fringe benefits tax and goods and services tax.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Written Assessment - 40%	•	•	•	
2 - Examination - 60%		•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Communication	•	•	•	•
2 - Problem Solving	•	•	•	•

Graduate Attributes	Learning Outcomes			
	1	2	3	4
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 - Examination - 60%	•	•	•					•		

## Textbooks and Resources

### Textbooks

LAWS19033

#### Prescribed

##### **Foundations of Taxation Law 2017**

9th edition (2017)

Authors: Stephen Barkoczy

Oxford University Press

Sydney , NSW , Australia

ISBN: 9780190308537 ISBN

Binding: Paperback

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#### Prescribed

##### **Tax Questions and Answers 2017**

Edition: 2017 (2017)

Authors: Hodgson, Mortimer & Butler

Thomson Reuters

Sydney , NSW , Australia

ISBN: 9780455239347 ISBN

Binding: Paperback

#### Additional Textbook Information

The examination for this unit is an open book examination. Textbooks will be allowed into the exam room but there will be no access to electronic devices so e-textbooks will not be suitable for this purpose.

The prescribed textbooks are used extensively throughout the unit and it is strongly recommended that you purchase these texts.

[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: [American Psychological Association 6th Edition \(APA 6th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Dominic Lococo** Unit Coordinator

[d.lococo@cqu.edu.au](mailto:d.lococo@cqu.edu.au)

## Schedule

### Week 1 - 06 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
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Introduction to taxation law in Australia      Foundations of Taxation Law - Chapters 1 - 6

**Week 2 - 13 Mar 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Residence, source and derivation	Foundations of Taxation Law - Chapters 9 and 16	

**Week 3 - 20 Mar 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Assessable, exempt and NANE income	Foundations of Taxation Law - Chapters 10, 11,12 and 32	

**Week 4 - 27 Mar 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Statutory income: Capital gains, trading stock, recoupments	Foundations of Taxation Law - Chapter 11, Chapter 18 and Chapter 19.1 - 19.10	

**Week 5 - 03 Apr 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - General deductions	Foundations of Taxation Law - Chapter 13 and Chapter 15	

**Vacation Week - 10 Apr 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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**Week 6 - 17 Apr 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - Specific deductions	Foundations of Taxation Law - Chapters 14, 15 and 17	

**Week 7 - 24 Apr 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Tax rates, tax offsets and the Medicare levy	Foundations of Taxation Law - Chapter 8	

**Week 8 - 01 May 2017**

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to company taxation	Foundations of Taxation Law - Chapters 22 and 25, 8.7	

**Week 9 - 08 May 2017**

Module/Topic	Chapter	Events and Submissions/Topic
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Taxation of partnerships and trusts

Foundations of Taxation Law -  
Chapters 23 and 24, 8.7 and 28.5

**Written Assessment** Due: Week 9  
Wednesday (10 May 2017) 11:45 pm  
AEST

#### Week 10 - 15 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Returns and assessments, tax collection	Foundations of Taxation Law - Chapters 47 and 48	

#### Week 11 - 22 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: FBT	Foundations of Taxation Law - Chapter 20	

#### Week 12 - 29 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: GST	Foundations of Taxation Law - Chapter 7; 7.1 - 7.16	

#### Review/Exam Week - 05 Jun 2017

Module/Topic	Chapter	Events and Submissions/Topic
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#### Exam Week - 12 Jun 2017

Module/Topic	Chapter	Events and Submissions/Topic
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## Assessment Tasks

### 1 Written Assessment

#### Assessment Type

Written Assessment

#### Task Description

This assignment is a written assignment worth 40% of the unit covering aspects of the unit covered in Weeks 1 - 8 of the term. There will be a short answer component and a problem solving component to the assignment. These components 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. The total word count for the assignment will not be more than 3 000 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 9 Wednesday (10 May 2017) 11:45 pm AEST

Assignments submitted after this date (or a date approved by the unit coordinator after an extension application) shall incur a penalty of 5% per day.

#### Return Date to Students

Week 11 Friday (26 May 2017)

Assignments that are submitted on time will be returned by close of business on Friday of Week 11. Assignments which

are submitted late may be returned after this time.

### **Weighting**

40%

### **Assessment Criteria**

## **Referencing System**

The American Psychological Association (APA) method of referencing is the designated method of referencing for this unit. Additional information regarding this method is available through the library or the Academic Learning Centre. When making a reference, cite the original source or authority in preference to a secondary source such as the textbook especially when you are discussing various sections of the legislation. This means you should make reference to legislation, cases and Tax Rulings as a priority to back up any arguments that you make in your assignment.

## **Word Limit**

Do not exceed the word limit if you can possibly avoid doing so. You may find that you have written too much so it is probably worthwhile to edit your assignment so that it is more tightly structured. Some of the information you have included in the text may be better placed in the footnotes.

## **Evaluation Criteria**

These criteria are a general guide as to the standard expected at the various levels. Characteristics indicative of the respective levels of achievement in the assignment are as follows. It is not necessarily the case that all these criteria will be met at a particular standard as there may be a superior performance on one of the criteria and not so satisfactory performance on another.

### **High distinction standard**

- The answer is very well written and clearly expressed
- There is a demonstrated appreciation and understanding of the issues involved
- The answer is well structured and logically organised
- Demonstrated mastery of referencing system
- There is evidence of a comprehensive analysis of the issues
- Conclusions are backed by well-reasoned arguments demonstrating a detailed insight and analysis of issues
- Comprehensive coverage of all relevant issues
- References are made to the appropriate legislation for particular issues
- Statutory provisions are analysed and interpreted correctly
- The legislation is applied to the particular fact situation in a competent manner
- Consideration is given to the operation of the common law
- There may be consideration of issues not raised in the tutorials and answer guides

### **Distinction standard**

- The answer is well written and expressed
- The answer is structured and logical
- The issues have been reasonably well identified and appreciated
- There is correct use of referencing
- Issues have been analysed
- Reference is made to all appropriate legislation, although the analysis and interpretation is not as detailed and reasoned as for the high distinction standard
- The effect of the common law is considered
- There is a comprehensive coverage of the issues
- Occasional errors of law and legal reasoning may still be present

### **Credit standard**

- The answer is generally well written and expressed
- The answer is structured and sequential
- Referencing is satisfactory
- Issues are identified and addressed
- There has been an attempt to analyse some of the issues
- The coverage of issues is reasonably comprehensive often with a good treatment and analysis of particular points
- Errors of law and incorrect reasoning may sometimes be present
- Statutory interpretation may require improvement
- Depth of treatment is often lacking in some of the issues

### **Pass standard**

- The answer is able to be followed and understood
- The answer could perhaps be better organised and structured



- The referencing may need improvement
- Issues may need to be identified and addressed in more depth
- Analysis when present may be incorrect
- Some familiarity with the legislation and its application is demonstrated
- Sometimes the conclusions reached are simple
- There may be several errors of law
- There may be quantities of material of marginal relevance included in the answer

#### **Fail standard**

- The answer may be significantly short of the required length
- The written expression is poor and difficult to understand
- The answer is poorly organised
- There has been a failure to identify and address the issues in the question
- Referencing is generally inadequate
- There is a lack of familiarity with the legislation and its appropriate application
- The reasoning and application demonstrated is poor
- Frequently there is much irrelevant material

#### **Referencing Style**

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

#### **Submission**

Online

#### **Submission Instructions**

The assignment must be submitted by 11.45pm on Wednesday of Week 9. The assignment must be submitted in one (1) Word document only. All assignments must be clearly identified with the student name and student number of the submitting student.

#### **Learning Outcomes Assessed**

- Describe at a basic level the Australian income taxation system
- Explain the main concepts and principles of Australian income taxation law
- Apply taxation laws and prepare income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts

#### **Graduate Attributes**

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

## **Examination**

#### **Outline**

Complete an invigilated examination.

#### **Date**

During the examination period at a CQUniversity examination centre.

#### **Weighting**

60%

#### **Length**

180 minutes

#### **Exam Conditions**

Open Book.

#### **Materials**

Calculator - all non-communicable calculators, including scientific, programmable and graphics calculators are authorised

Law dictionaries, Business and Law dictionaries (discipline specific dictionaries) are authorised.

## 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