



# **LAWS19033 *Taxation Law and Practice A***

## **Term 1 - 2020**

Profile information current as at 04/05/2024 08:06 pm

All details in this unit profile for LAWS19033 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.

### Corrections

Unit Profile Correction added on 23-03-20

**The end of term examination has now been changed to an alternate form of assessment. Please see your Moodle site for details of the assessment**

## 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 - 2020

- Brisbane
- Bundaberg
- Mackay
- Melbourne
- Online
- 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 Have your say survey

##### Feedback

There were a few worked examples during the lectures, but maybe a few more might have been helpful.

##### Recommendation

This will be addressed through the availability of the "master classes" - a new feature of the course in Term 2 2019. Weekly Zoom sessions will also now occur, which will allow for more time to work through practical tutorial style questions.

#### Feedback from UC self reflection

##### Feedback

Given the students are business students, they often struggle with answering legal problem type questions.

##### Recommendation

Spend more time in foundation weeks working through methods of studying for a legal subject, finding legal resources, and answering legal problem style questions.

## 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	•	•	•	•
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

##### Tax Kit 15

(2020)

Authors: Kerrie Sadiq et al

Thomson Reuters

Pyrmont, Australia

ISBN: 9780455244112

Binding: Paperback

#### Additional Textbook Information

Tax Kit 15 consists of the following texts: Principles of Taxation Legislation 2020 and Tax Questions and Answers 2020. Packs are available for purchase at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code)

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

**You will need access to the following IT resources:**

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- ATO Legal Database

## 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](mailto:k.unger@cqu.edu.au)

## Schedule

### Week 1 - 09 Mar 2020

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to taxation law in Australia	Principles of Taxation Law 2020: Chapters 1, 2 and 3 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

### Week 2 - 16 Mar 2020

Module/Topic	Chapter	Events and Submissions/Topic
Residence and source	Principles of Taxation Law 2020: Chapter 4 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 3 - 23 Mar 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to assessable income: income from personal services/ employment, income from business/ income from property and principles of compensation	Principles of Taxation Law 2020: Chapters 5, 6, 8, 9 and 10 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 4 - 30 Mar 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - General deductions	Principles of Taxation Law 2020: Chapter 12 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 5 - 06 Apr 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - Specific deductions and capital allowances	Principles of Taxation Law 2020: Chapters 13 and 14 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Vacation Week - 13 Apr 2020**

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

**Week 6 - 20 Apr 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special categories of assets: Capital gains and trading stock	Principles of Taxation Law 2020: Chapters 10 and 17 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.  <b>Written Assessment</b> Due: Week 6 Friday (24 Apr 2020) 11:45 pm AEST

**Week 7 - 27 Apr 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Tax rates, tax offsets and the Medicare levy	Principles of Taxation Law 2020: Chapters 3 (revision) and 15  Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 8 - 04 May 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to company taxation	Principles of Taxation Law 2020: Chapter 21 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 9 - 11 May 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of partnerships and trusts	Principles of Taxation Law 2020: Chapters 19 and 20 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 10 - 18 May 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Tax Administration: Returns and assessments, tax collection, tax records, reporting, penalties and offenses	Principles of Taxation Law 2020: Chapter 24 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 11 - 25 May 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: FBT	Principles of Taxation Law 2020: Chapter 7 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Week 12 - 01 Jun 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: GST  Revision	Principles of Taxation Law 2020: Chapter 25 Tax Questions and Answers: see Moodle	Weekly Zoom workshop - further details on Moodle.

**Review/Exam Week - 08 Jun 2020**

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

**Exam Week - 15 Jun 2020**

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

## Assessment Tasks

### 1 Written Assessment

**Assessment Type**

Written Assessment

**Task Description**

This assessment item is a written assignment worth 40%. It is due on Friday the 24th of April 2020 (Week 6). It assesses the content of the unit covered in Weeks 1 - 5. The assignment consists of three parts. Part A consists of 3 short answer style questions that requires you to demonstrate knowledge of the rules regarding residency of Australia for tax purposes. Part B consists of 3 short answer style questions that requires you to demonstrate knowledge of the rules regarding assessable income. Finally, Part C consists of 4 short answer style questions that require you to demonstrate knowledge of the rules regarding allowable deductions. 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. The total word count for the assignment is between 2500 and 3000 words. The word limit will be strictly adhered to - markers will be instructed to not read beyond 3000 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 6 Friday (24 Apr 2020) 11:45 pm AEST

Assignments submitted after the due date, Friday of Week 6 (24/04/2020) (or a date approved by the unit coordinator



after an online extension application) will incur a penalty of 5% of the total marks available for the assignment per day in accordance with CQU policy..

### **Return Date to Students**

Week 8 Friday (8 May 2020)

Assignments that are submitted by the due date will be returned on or before Friday of Week 8 (8 May 2020). Please note that assignments which are submitted after the due date may be returned after this time.

### **Weighting**

40%

### **Assessment Criteria**

## **Referencing System**

The Australian Guide to Legal Citation (4th edition) is the designated style 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**

**MARK - <40%**

**GRADE - Low F**

**CRITERION** Fails to demonstrate the learning outcomes of the unit.

**COMMENT:** *Students in this range usually fail to properly carry out the instructions or fully perform the tasks specified in the assessment.*

**MARK - 40-49%**

**GRADE - F**

**CRITERION:** Fails to demonstrate the learning outcomes of the unit.

**COMMENT:** *Students in this range usually make some effort to perform the assignment task but fail to achieve what is prescribed for a Pass.*

**MARK - 50-64%**

**GRADE - P**

**CRITERION** Demonstrates the learning outcomes of the unit, such as knowledge of fundamental concepts and performance of basic skills; demonstrates sufficient quality of performance to be considered satisfactory or adequate or competent or capable in relation to the learning outcomes of the unit.

**COMMENT:** *Students who get a mark in this range usually demonstrate some knowledge of principles and concepts, but do not explain or apply them accurately. Answers often look like little more than a summary of what someone else has written.*

**MARK - 65-74%**

**GRADE - C**

**CRITERION** Demonstrates ability to use and apply fundamental concepts and skills of the unit, going beyond mere replication of content knowledge or skill to show understanding of key ideas, awareness of their relevance and some use of analytical skills.

**COMMENT:** *Learning involves not only knowing principles or concepts but also the ability to apply them to a real-life situation.*

**MARK - 75-84%**

**GRADE - D**

**CRITERION** Demonstrates awareness and understanding of deeper and less obvious aspects of the unit, such as ability to identify and debate critical issues or problems, ability to solve non-routine problems, ability to adapt and apply ideas to new situations.

**COMMENT:** *The student will demonstrate this by achieving all the outcomes for a Credit, but also some of the higher level standards for a High Distinction.*

**MARK - 85%+**

**GRADE - HD**

**CRITERION** Demonstrates proficiency in all the learning outcomes of the unit; work is well read or scholarly.

**COMMENT:** *Here, the student will have done everything well and formulated their answer in a tight, efficient, thoroughly professional manner. Their explanations and arguments will have a strong logical flow and be convincing. Their research will be thorough.*

## Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)

## Submission

Online

## Submission Instructions

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**

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

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

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