



LAWS19033 Taxation Law and Practice A

Term 2 - 2021

Profile information current as at 20/04/2024 08:38 am

All details in this unit profile for LAWS19033 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

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 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. Online Quiz(zes)

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

Feedback

Consistency in Moodle pages

Recommendation

All materials on Moodle to be clearly and consistently named.

Feedback from Student feedback

Feedback

Worked example in study guides

Recommendation

Additional worked examples to be included in study guides.

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 - Online Quiz(zes) - 60%		•	•	•

Alignment of Graduate Attributes to Learning Outcomes

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

Graduate Attributes	Learning Outcomes			
	1	2	3	4
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 - Online Quiz(zes) - 60%	•	•	•					•		

Textbooks and Resources

Textbooks

LAWS19033

Prescribed

Principles of Taxation Law 2021

(2021)

Authors: Kerrie Sadiq et al

Thomson Reuters

Pymont , Australia

ISBN: 9780455244198

Binding: Paperback

LAWS19033

Prescribed

Tax Questions and Answers 2021

(2021)

Authors: C. Mortimer and S. Toutountzis

Thomson Reuters

Pymont , NSW , Australia

ISBN: 9780455244228

Binding: Paperback

Additional Textbook Information

The above two texts are packed together in a pack at a reduced price to students. Copies can be purchased at the CQUni Bookshop here: <http://bookshop.cqu.edu.au>

[**View textbooks at the CQUniversity Bookshop**](#)

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Webcam and headset for online meetings.
- Zoom (both microphone and webcam capability)

Referencing Style

All submissions for this unit must use the referencing styles below:

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Kirsty Abbott Unit Coordinator

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Schedule

Week 1 - 12 Jul 2021

Module/Topic

Chapter

Events and Submissions/Topic

Introduction to taxation law in Australia	Principles of Taxation Law 2021: Chapters 1, 2 and 3 (pages 77-82) Tax Questions and Answers: see Moodle	
Week 2 - 19 Jul 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Residency and source		
	Principles of Taxation Law 2021: Chapter 4 Tax Questions and Answers: see Moodle	
Week 3 - 26 Jul 2021		
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 2021: Chapters 5, 6, 8, 9 and 10 Tax Questions and Answers: see Moodle	
Week 4 - 02 Aug 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - General deductions	Principles of Taxation Law 2021: Chapter 12 Tax Questions and Answers: see Moodle	
Week 5 - 09 Aug 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Allowable deductions - Specific deductions and capital allowances	Principles of Taxation Law 2021: Chapters 13 and 14 Tax Questions and Answers: see Moodle	
Vacation Week - 16 Aug 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Week 6 - 23 Aug 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special categories of assets: Capital gains and trading stock	Principles of Taxation Law 2021: Chapters 11 and 17 Tax Questions and Answers: see Moodle	Mid term written assessment Due: Week 6 Friday (27 Aug 2021) 11:55 pm AEST
Week 7 - 30 Aug 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Tax rates, tax offsets and the Medicare levy	Principles of Taxation Law 2021: Chapters 3 (revision) and 15 Tax Questions and Answers: see Moodle	
Week 8 - 06 Sep 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Introduction to company taxation	Principles of Taxation Law 2021: Chapter 21 Tax Questions and Answers: see Moodle	
Week 9 - 13 Sep 2021		
Module/Topic	Chapter	Events and Submissions/Topic

Taxation of partnerships and trusts	Principles of Taxation Law 2021: Chapters 19 and 20 Tax Questions and Answers: see Moodle	
Week 10 - 20 Sep 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Tax Administration: Returns and assessments, tax collection, tax records, reporting, penalties and offenses		Principles of Taxation Law 2021: Chapter 24 Tax Questions and Answers: see Moodle
Week 11 - 27 Sep 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: FBT	Principles of Taxation Law 2021: Chapter 7 Tax Questions and Answers: see Moodle	
Week 12 - 04 Oct 2021		
Module/Topic	Chapter	Events and Submissions/Topic
Other taxes: GST	Principles of Taxation Law 2021: Chapter 25 Tax Questions and Answers: see Moodle	
Revision		
Review/Exam 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 Mid term 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 5 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, and will consist of two parts. 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 (27 Aug 2021) 11:55 pm AEST

Assignments submitted after the due date, Friday of Week 6 (27/08/2021) (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 (10 Sept 2021)

Assignments that are submitted by the due date will be returned on or before Friday of Week 8 (10/09/2021). Please note that assignments which are submitted after the due date may be returned after this time.

Weighting

40%

Assessment Criteria

The assignment will be assessed using the following criteria:

1. Problem solving: students are required to demonstrate problem solving skills by identifying and applying relevant legal rules and principles to a fact scenario.
2. Critical thinking: students are required to demonstrate critical thinking by analysing, applying and evaluating facts and law in a problem solving context.
3. Information literacy: students are required to demonstrate information literacy by identifying, understanding and applying legal rules and principles in a taxation law scenario.
4. Writing and presentation: students are required to submit answers with a clear writing style that uses appropriate grammar and expression. Ideas and arguments are to be presented in a logical structure and order.
5. Referencing: students must use appropriate referencing when using secondary materials (for example, ATO guidance products, websites, books or journal articles) legislation and cases.

A marking rubric is available on Moodle.

Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Submission Instructions

This assignment is to be submitted online via Moodle in one (1) Word document only by the due date. It is suggested that where necessary you put your calculations into columns or tables to improve readability of the assignment document. The method of referencing to be used is APA or the Australian Guide to Legal Citation (AGLC) 4th Edition. Additional information regarding this method is available through the library and 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 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.

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

2 End of semester quiz

Assessment Type

Online Quiz(zes)

Task Description

The Moodle quiz will be worth 60% of the total unit mark, and will assess weeks 6-12 of the course. It will consist of a mixture of multiple choice, calculation, and short answer questions. The quiz has a time limit of 180 minutes. More details will be provided on Moodle during the term.

Number of Quizzes

1

Frequency of Quizzes

Other

Assessment Due Date

The Moodle quiz will be held during the standard exam period. More details will be provided on Moodle during the term.

Return Date to Students

Results from the online Moodle quiz will be released after certification of grades.

Weighting

60%

Assessment Criteria

The quiz will assess the content from weeks 6 - 12 of the course. The multiple choice questions will be marked automatically based on accuracy. The calculation and short response questions will also be marked based on accuracy, with provision made for awarding part marks.

Overall, the online quiz will assess a number of skills, such as

- Ability to use a clear writing style that uses appropriate grammar and expression;
- Ability to identify and apply taxation legislation, case law and ATO guidance materials to a number of different taxpayers, including individuals, companies, trusts and partnerships;
- Ability to discuss the Australian regulatory framework for taxation;
- Ability to apply taxation law to solve problems, and/or to answer questions;
- Ability to reach a conclusion and/or provide advice based on legal analysis; and/or
- Ability to provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Submission Instructions

You will be advised during the term how to access the online Moodle quiz

Learning Outcomes Assessed

- 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
- Discuss a range of other taxes in the Australian taxation regime, including fringe benefits tax and goods and services tax.

Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking
- 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