



# **LAWS19033 Taxation Law and Practice A**

## **Term 2 - 2023**

Profile information current as at 07/05/2024 03:08 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.

## **Corrections**

### **Unit Profile Correction added on 14-09-23**

This term, we are not using the invigilated online quiz; instead, we are now conducting invigilated exams, as per the accreditation requirements.

## **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 - 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. **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**

The need for more guidance on the assessment expectations and guidance, especially with the end of term quiz.

##### **Recommendation**

In Term 2, 2022 guides were made available for students on the assessment task and especially the end of term invigilated quiz. This involved not only sample quiz questions but also the marking of the sample questions with feedback. The Q&A section of Moodle was responded to immediately and extra information was included.

## 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

 N/A Level	 Introductory Level	 Intermediate Level	 Graduate Level	 Professional Level	 Advanced Level
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### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
<b>1 - Written Assessment - 40%</b>	•	•	•	•
<b>2 - Examination - 60%</b>	•	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
<b>1 - Communication</b>	•	•	•	•
<b>2 - Problem Solving</b>	•	•	•	•
<b>3 - Critical Thinking</b>	•	•	•	•
<b>4 - Information Literacy</b>	•	•	•	•
<b>5 - Team Work</b>				
<b>6 - Information Technology Competence</b>				
<b>7 - Cross Cultural Competence</b>				
<b>8 - Ethical practice</b>	•	•	•	•
<b>9 - Social Innovation</b>				
<b>10 - Aboriginal and Torres Strait Islander Cultures</b>				

## Textbooks and Resources

### Textbooks

LAWS19033

#### Prescribed

#### Principles of Taxation Law 2023

Edition: 2023 (2023)

Authors: Sadiq et al

Thomson Reuters

Binding: Paperback

[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: [Australian Guide to Legal Citation, 4th ed](#)  
For further information, see the Assessment Tasks.

## Teaching Contacts

**John McLaren** Unit Coordinator

[j.mclaren@cqu.edu.au](mailto:j.mclaren@cqu.edu.au)

## Schedule

### Week 1 Introduction to Australian Taxation - 10 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to taxation law in Australia	Principles of Taxation Law 2023 - Chapters 1 and 3	End of chapter questions

### Week 2 - Residence of the taxpayer and source of income - 17 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Residence of the taxpayer and source of income	Principles of Taxation Law - chapter 2	End of chapter questions

### Week 3 - Assessable income - 24 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Assessable income - Ordinary income from personal services and employment, income from business and income from property.	Principles of Taxation Law - Chapters 5,6,8,and 9	End of chapter questions

### Week 4 - General Deductions - 31 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	Principles of Taxation Law - Chapter 12	End of chapter questions

**Week 5 - Specific Deductions and Capital Allowances - 07 Aug 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Capital Allowances	Principles of Taxation Law - Chapters 13 and 14.	End of chapter questions

**Vacation Week - 14 Aug 2023**

Module/Topic	Chapter	Events and Submissions/Topic
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**Week 6 - Taxation of Capital Gains and Trading Stock - 21 Aug 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Capital Gains and Trading Stock	Principles of Taxation Law - Chapters	End of chapter questions

**Week 7 - Offsets and Tax Accounting - 28 Aug 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Offsets and Tax Accounting	Principles of Taxation Law - Chapters 15 and 16.	End of chapter questions

**Week 8 - Taxation of Companies and Shareholders and Superannuation - 04 Sep 2023**

Module/Topic	Chapter	Events and Submissions/Topic
		End of chapter questions
Taxation of Companies and Shareholders and Superannuation	Principles of Taxation Law - Chapters 18 and 21.	<b>Case study with tax calculation</b> Due: Week 8 Friday (8 Sept 2023) 11:45 pm AEST

**Week 9 - Partnerships and Partners and Trusts and Beneficiaries - 11 Sep 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Partnerships and Partners and Trusts and Beneficiaries	Principles of Taxation Law - Chapters 19 and 20.	End of chapter questions

**Week 10 - Tax Administration and Tax Avoidance - 18 Sep 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Tax Administration and Tax Avoidance	Principles of Taxation Law - Chapters 23 and 24.	End of chapter questions

**Week 11 - Fringe Benefits Tax (FBT) - 25 Sep 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT)	Principles of Taxation Law - Chapter 11.	End of Chapter questions

**Week 12 - Fringe Benefits Tax (FBT) - 02 Oct 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT)	Principles of Taxation Law - Chapter 25.	End of chapter questions.

**Review/Exam Week - 09 Oct 2023**

Module/Topic	Chapter	Events and Submissions/Topic
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**Exam Week - 16 Oct 2023**

Module/Topic	Chapter	Events and Submissions/Topic
Online invigilated end of term quiz		<b>Invigilated end of term exam</b> Due: Exam Week Monday (16 Oct 2023) 11:45 pm AEST

## Assessment Tasks

# 1 Case study with tax calculation

**Assessment Type**

Written Assessment

**Task Description**

The assessment task will cover all topics up to and including week 6. The questions will require both a description of your application of the taxation law and a calculation of tax payable.

**Assessment Due Date**

Week 8 Friday (8 Sept 2023) 11:45 pm AEST

Online submission

**Return Date to Students**

Week 10 Friday (22 Sept 2023)

**Weighting**

40%

**Assessment Criteria**

No Assessment Criteria

**Referencing Style**

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

**Submission**

Online

**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 Invigilated end of term exam

**Assessment Type**

Online Quiz(zes)

**Task Description**

No Assessment Task Description

**Number of Quizzes****Frequency of Quizzes****Assessment Due Date**

Exam Week Monday (16 Oct 2023) 11:45 pm AEST

**Return Date to Students**

Exam Week Monday (16 Oct 2023)

**Weighting**

60%

**Assessment Criteria**

The invigilated open book exam will consist of multiple choice questions and longer tax calculation questions that require a brief explanation of the treatment of all items.

**Referencing Style**

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

**Submission**

No submission method provided.

### Submission Instructions

The written answers handed to the invigilator

### 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