



LAWS19034 Taxation Law and Practice B

Term 2 - 2020

Profile information current as at 13/05/2024 09:57 pm

All details in this unit profile for LAWS19034 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

This unit is an advanced elective in taxation which builds on previous studies in taxation law and practice. Topics covered in this unit include advanced company tax, including Division 7A and dividend imputation; superannuation; advanced capital gains tax; international taxation; tax planning; tax agent registration and ethical issues including consideration of the Professional Code of Conduct and the Tax Agent Services Act 2009; anti-avoidance; contemporary taxation problems.

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: LAWS 19033

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 - 2020

- Brisbane
- 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: 30%

2. **Online Quiz(zes)**

Weighting: 70%

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

Lecture recordings were not always the best quality

Recommendation

Particular attention should be paid to the quality of the recordings being made available to students. It is suggested that recordings are completed in a sound proof room so that background noise will not interfere with same and affect the quality.

Feedback from Student email/ teacher feedback

Feedback

Course content

Recommendation

Whilst students appeared generally happy with the course content, some suggestions have been made to ensure that the students are focusing on contemporary taxation issues. It was suggested that the advanced GST week also consider GST on property settlement, and the trust week look in some more detail at the complexity of trusts and taxation

Unit Learning Outcomes

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

1. Explain some of the more advanced principles of Australian taxation law
2. Apply taxation law to meet the requirements of various classes of taxpayers
3. Discuss the basic elements of tax planning.

Alignment of Learning Outcomes, Assessment and Graduate Attributes



Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes		
	1	2	3
1 - Written Assessment - 30%	•	•	
2 - Online Quiz(zes) - 70%	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

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

Graduate Attributes	Learning Outcomes		
	1	2	3
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 - 30%	•	•	•	•						
2 - Online Quiz(zes) - 70%	•	•	•	•				•		

Textbooks and Resources

Textbooks

LAWS19034

Prescribed

Principles of Taxation Law 2020

Edition: 2020 (2020)

Authors: Kerrie Sadiq, Celeste Black, Rami Hanegbi, Sunita Jogarajan, Richard Krever, Wes Obst, Antony Ting

Thomson Reuters

Binding: Paperback

LAWS19034

Prescribed

Tax Questions and Answers 2020

Edition: 24th (2020)

Authors: K Bain and C Mortimer

Thomson Reuters

Binding: Paperback

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Supplementary

Australian Master Tax Guide 2020

(2020)

Authors: CCH

ISBN: 9781925894691

Binding: Paperback

Additional Textbook Information

The Principles of Taxation Law text book and Tax Questions and Answers textbook can be purchased as a bundle, called Tax Pack 15, from the publisher or directly from the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code). eBooks are available at the publisher's website.

[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

Schedule

Week 1 - 13 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
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Additional features of company taxation - Consolidation, and additional features of the imputation system.	Principles of Taxation Law 2020: Chapter 21 Australian Premium Master Tax Guide: Chapter 4, sections 4-200 to 4-320 and section 4-780 (available online - see Moodle for further details)	Weekly Zoom workshop - further details on Moodle.
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Week 2 - 20 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
GST special rules	Australian Premium Master Tax Guide: Chapter 34, sections 34-175 to 34-270 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.

Week 3 - 27 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special taxpayers: small business entities	Australian Premium Master Tax Guide: Chapter 7 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.

Week 4 - 03 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special taxpayers: primary producers	Australian Premium Master Tax Guide: Chapter 18 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.

Week 5 - 10 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Capital gains tax: special topics	Principles of Taxation Law 2020: Chapter 11 Australian Premium Master Tax Guide: Chapter 12 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.

Vacation Week - 17 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
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Week 6 - 24 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Termination payments	Australian Premium Master Tax Guide: Chapter 14, sections 14-600 to 14-740 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle. Mid term written assessment Due: Week 6 Monday (24 Aug 2020) 11:45 pm AEST

Week 7 - 31 Aug 2020

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special taxpayers: superannuation funds	Principles of Taxation Law 2020: Chapter 18	Weekly Zoom workshop - further details on Moodle.

Week 8 - 07 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Additional features of partnerships and trusts	Principles of Taxation Law 2020: Chapters 19 and 20 Australian Premium Master Tax Guide: Chapter 5, section 5-160 to 5-210 and Chapter 6, sections 6-270 to 6-273 and 6-275 to 6-277 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.

Week 9 - 14 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
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Australian international taxation	Principles of Taxation Law 2020: Chapter 22	Weekly Zoom workshop - further details on Moodle.
Week 10 - 21 Sep 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Anti-avoidance provisions and emerging challenges to the tax base	Principles of Taxation Law 2020: Chapter 23 Australian Premium Master Tax Guide: Chapter 30, section 30-005 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.
Week 11 - 28 Sep 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Tax accounting, tax planning and year end tax strategies and becoming a tax agent	Principles of Taxation Law 2020: Chapter 16 Australian Premium Master Tax Guide: Chapters 31 and 32 (available online - see Moodle for further information)	Weekly Zoom workshop - further details on Moodle.
Week 12 - 05 Oct 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Summary and review		
Review/Exam Week - 12 Oct 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Exam Week - 19 Oct 2020		
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 30% of the total unit mark. It covers aspects of the unit covered in Weeks 1 to 4 of the term. Part A consists of two short answer questions, which are designed to test your knowledge of advanced features of company taxation. Part B also consists of two short answer questions, which are designed to test your knowledge of the special rules of GST. Part C is a case study that requires you to apply the knowledge and provide advice to a hypothetical taxpayer to calculate their taxable income and provide tax advice. The assignment 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 source to support your argument regarding these issues. 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 Due Date

Week 6 Monday (24 Aug 2020) 11:45 pm AEST

Assignments submitted after the due date, Monday of Week 6 (24/08/2020) (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 Monday (7 Sept 2020)

Assignments that are submitted by the due date will be returned on or before Monday of week 8 (07/09/2020). Please note that assignments which are submitted after the due date may be returned after this time.

Weighting

30%

Assessment Criteria

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

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 the Australian Guide to Legal Citation (AGLC) 4rd 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

- Explain some of the more advanced principles of Australian taxation law
- Apply taxation law to meet the requirements of various classes of taxpayers

Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking
- Information Literacy

2 End of term quiz

Assessment Type

Online Quiz(zes)

Task Description

The end of term exam for T2, 2020 will take the form of an online Moodle quiz. It will be worth 70% of the total unit

mark, and will consist of a mixture of multiple choice, true and false, calculation, and conceptual questions. More details will be provided on Moodle during the term.

Number of Quizzes

1

Frequency of Quizzes

Other

Assessment Due Date**Return Date to Students****Weighting**

70%

Assessment Criteria

No Assessment Criteria

Referencing Style

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

Submission

Online

Submission Instructions

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

Learning Outcomes Assessed

- Explain some of the more advanced principles of Australian taxation law
- Apply taxation law to meet the requirements of various classes of taxpayers
- Discuss the basic elements of tax planning.

Graduate Attributes

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