



# **LAWS19034 Taxation Law and Practice B**

## **Term 2 - 2021**

Profile information current as at 13/05/2024 02:39 am

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 - 2021

- Brisbane
- Melbourne
- Online
- 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

Some of the recorded Zoom sessions contained a bit of background noise, which made it hard to listen back to.

##### Recommendation

Zoom sessions to be conducted in a quiet location so that background noise such as birds is less audible in the recording.

#### Feedback from Student feedback

##### Feedback

Readings from the Master Tax Guide were long and technically complex in some weeks.

##### Recommendation

Review MTG content, and only assign readings that are absolutely relevant to the course content, rather than the entire MTG chapter.

## 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	•	•	•
2 - Problem Solving	•	•	•

Graduate Attributes	Learning Outcomes		
	1	2	3
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 2021**

Edition: 2021 (2021)

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

Thomson Reuters

ISBN: 9780455244198

Binding: Paperback

LAWS19034

#### Prescribed

##### **Tax Questions and Answers 2021**

Edition: 24th (2021)

Authors: C. Mortimer and S Toutountzis

Thomson Reuters

ISBN: 9780455244228

Binding: Paperback

#### **Additional Textbook Information**

Students may have purchased the above pack in the previous unit LAWS19033.

[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
- CCH

## 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

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

## Schedule

### **Week 1 - 12 Jul 2021**

Module/Topic

Chapter

Events and Submissions/Topic

Additional features of company taxation - Consolidation, and additional features of the imputation system.

Principles of Taxation Law 2021: 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)

#### Week 2 - 19 Jul 2021

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)	

#### Week 3 - 26 Jul 2021

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)	

#### Week 4 - 02 Aug 2021

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)	

#### Week 5 - 09 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
Capital gains tax: special topics	Principles of Taxation Law 2021: Chapter 11 Australian Premium Master Tax Guide: Chapter 12 (available online - see Moodle for further information)	<b>Mid term written assessment</b> Due: Week 5 Friday (13 Aug 2021) 11:55 pm AEST

#### Vacation Week - 16 Aug 2021

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

#### Week 6 - 23 Aug 2021

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)	

#### Week 7 - 30 Aug 2021

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of special taxpayers: superannuation funds	Principles of Taxation Law 2021: Chapter 18	

#### Week 8 - 06 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Additional features of partnerships and trusts	Principles of Taxation Law 2021: 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)	

#### Week 9 - 13 Sep 2021

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

Australian international taxation

Principles of Taxation Law 2021:  
Chapter 22

#### Week 10 - 20 Sep 2021

Module/Topic	Chapter	Events and Submissions/Topic
Anti-avoidance provisions and emerging challenges to the tax base	Principles of Taxation Law 2021: Chapter 23 Australian Premium Master Tax Guide: Chapter 30, section 30-005 (available online - see Moodle for further information)	

#### Week 11 - 27 Sep 2021

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 2021: Chapter 16 Australian Premium Master Tax Guide: Chapters 31 and 32 (available online - see Moodle for further information)	

#### Week 12 - 04 Oct 2021

Module/Topic	Chapter	Events and Submissions/Topic
State taxes	Principles of Taxation Law 2021: Chapter 26	

#### 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 30% of the total unit marks. It will assess weeks 1 to 4 of the term. These weeks introduce more advanced areas of taxation law, including company tax, GST special rules, rules that relate to small business entities and rules that relate to primary producers. 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 1500 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 5 Friday (13 Aug 2021) 11:55 pm AEST

Assignments submitted after the due date, Friday of Week 5 (13/08/2021) (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 6 Friday (27 Aug 2021)

Assignments that are submitted by the due date will be returned on or before Friday week 6 (27/08/2021). Please note that assignments which are submitted after the due date may be returned after this time.

#### Weighting

30%

#### 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 either the in-text referencing style used in business, or the Australian Guide to Legal Citation (AGLC) 4th Edition. 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, 2021 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

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**

70%

### **Assessment Criteria**

The quiz will assess the content from weeks 5 - 12 of the course. The multiple choice and true/false questions will be marked automatically based on accuracy. The calculation 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 explain more advanced principles of Australian taxation law;
- Ability to identify and apply taxation legislation, case law and ATO guidance materials to a number of special categories of taxpayers;
- 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
- 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 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