



LAWS19034 Taxation Law and Practice B

Term 2 - 2022

Profile information current as at 05/05/2024 08:39 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 - 2022

- 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 Head of Course for Accounting

Feedback

Please review the suitability of the final assessment for meeting the unit's learning objectives.

Recommendation

The new unit coordinator will review and report on the effectiveness of the final assessment item for this unit in 2022.

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 | • | • | • |
| 3 - Critical Thinking | • | • | • |
| 4 - Information Literacy | • | • | • |
| 5 - Team Work | | | |

| Graduate Attributes | Learning Outcomes | | |
|---|-------------------|---|---|
| | 1 | 2 | 3 |
| 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 2022

Edition: 2022 (2022)

Authors: Sadiq et al

Thomson Reuters

Sydney , NSW , Australia

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)
- ATO Legal Database
- CCH

Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

John McLaren Unit Coordinator
j.mclaren@cqu.edu.au

Schedule

Week 1 - Advanced Company Taxation - 11 Jul 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|---|------------------------------|
| Additional features of company taxation - Consolidation, and additional features of the imputation system. | Principles of Taxation Law 2022: Chapter 21 | |

Week 2 - GST Special Rules - 18 Jul 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|-------------------|---------------------------------------|------------------------------|
| GST special rules | Principles of Taxation Law Chapter 25 | |

Week 3 - Taxation of Small Business Entities - 25 Jul 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|----------------------------|------------------------------|
| Taxation of special taxpayers: small business entities | Principles of Taxation Law | |

Week 4 - Taxation of Primary Producers - 01 Aug 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|----------------------------|------------------------------|
| Taxation of special taxpayers: primary producers | Principles of Taxation Law | |

Week 5 - Advanced CGT - 08 Aug 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|-----------------------------------|---|------------------------------|
| Capital gains tax: special topics | Principles of Taxation Law 2021: Chapter 11 | |

Vacation Week - 15 Aug 2022

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

Week 6 - Employer Termination Payments - 22 Aug 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|----------------------|----------------------------|---|
| Termination payments | Principles of Taxation Law | Mid term written assessment Due: Week 6 Monday (22 Aug 2022) 11:45 pm AEST |

Week 7 - Superannuation Funds - 29 Aug 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|---|---|------------------------------|
| Taxation of special taxpayers: superannuation funds | Principles of Taxation Law 2022: Chapter 18 | |

Week 8 - Advanced taxation of Partnerships and Trusts - 05 Sep 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|---|------------------------------|
| Additional features of partnerships and trusts | Principles of Taxation Law 2022: Chapters 19 and 20 | |

Week 9 - International Taxation - 12 Sep 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|-----------------------------------|---|------------------------------|
| Australian international taxation | Principles of Taxation Law 2022: Chapter 22 | |

Week 10 - Anti-avoidance Rules - 19 Sep 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|---|---|------------------------------|
| Anti-avoidance provisions and emerging challenges to the tax base | Principles of Taxation Law 2022: Chapter 23 | |

Week 11 - Tax Accounting and Tax Planning - 26 Sep 2022

| 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 | |

Week 12 - State and Territory Taxes - 03 Oct 2022

| Module/Topic | Chapter | Events and Submissions/Topic |
|--------------|---|------------------------------|
| State taxes | Principles of Taxation Law 2022: Chapter 26 | |

Review/Quiz Week - 10 Oct 2022

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

Quiz Week - 17 Oct 2022

| 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 6 Monday (22 Aug 2022) 11:45 pm AEST

Assignments submitted after the due date, Monday of Week 6 (22/08/2022) (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

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

- [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, 2022 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

- [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