LAWS19034 *Taxation Law and Practice B*

Term 2 - 2023

Profile information current as at 12/10/2024 06:02 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 - 2023

- 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.

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

N/A Level | Introductory Level | Intermediate Level | Graduate Level | Professional Level | Advanced Level

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			
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 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)
- Zoom access

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

Schedule

Week 1 Overview of the income tax formula - 10 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Overview of the income tax formula	2023 Principles of Taxation Law - chapter 3	

Week 2 Taxation accounting - 17 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Taxation Accounting v Financial Accounting	2023 Principles of Taxation Law - chapter 16	

Week 3 Advanced Goods and Services Tax - 24 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Advanced Goods and Services Tax (GST)	2023 Principles of Taxation Law - chapter 25	

Week 4 Advanced Capital Gains Tax - 31 Jul 2023

Module/Topic	Chapter	Events and Submissions/Topic
Advanced Capital Gains Tax (CGT)	2023 Principles of Taxation Law - chapter 11	

Week 5 Advanced taxation of Companies and Shareholders - 07 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Advanced taxation of Companies and Shareholders	2023 Principles of Taxation Law - chapter 21	

Vacation Week - 14 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic

Week 6 Advanced taxation of Trusts and Beneficiaries of Trusts - 21 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Advanced taxation of Trusts and Beneficiaries	2023 Principles of Taxation Law - chapter 20	

Week 7 Superannuation - taxation of contributions and earnings - 28 Aug 2023

Module/Topic	Chapter	Events and Submissions/Topic
Superannuation - taxation of contributions and earnings	2023 Principles of Taxation Law - chapter 18	

Week 8 Superannuation - taxation of distributions to members - 04 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Superannuation - taxation of distributions to members	2023 Principles of Taxation Law - chapter 18	

Week 9 International taxation - Australia's jurisdiction to tax and inbound and outbound transactions - No DTA - 11 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
International taxation - Australia's jurisdiction to tax and inbound and outbound transactions - no DTA	2023 Principles of Taxation Law - chapter 22	**Assessment task 1 - Two (2) case studies** Due: Week 9 Friday (15 Sept 2023) 11:45 pm AEST

Week 10 International taxation - Tax Treaties and International tax avoidance - 18 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
International taxation - Tax Treaties and International Tax Avoidance	2023 Principles of Taxation Law - chapter 22	

Week 11 Tax Administration and the Code of Professional Conduct - 25 Sep 2023

Module/Topic	Chapter	Events and Submissions/Topic
Tax Administration and the Code of Professional Conduct	2023 Principles of Taxation Law - chapter 24	

Week 12 Current Issues in Taxation Law - 02 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic
Current issues in taxation law		

Review/Exam Week - 09 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 16 Oct 2023

Module/Topic	Chapter	Events and Submissions/Topic
		Take home exam Due: Exam Week Friday (20 Oct 2023) 9:00 am AEST

Term Specific Information

The assessment for this unit is as follows:
Assessment task 1 - Two (2) case studies requiring calculation and explanation covering weeks 1 to 8 inclusive - 30% weight
Assessment task 2 - A take home exam covering the entire unit - weeks 1 to 12 - 70% weight

Assessment Tasks

1 Assessment task 1 - Two (2) case studies

Assessment Type
Written Assessment

Task Description
Assessment task 1 - Two (2) case studies requiring a calculation with an explanation of all items

Assessment Due Date
Week 9 Friday (15 Sept 2023) 11:45 pm AEST

Return Date to Students
Week 11 Monday (25 Sept 2023)

Weighting
30%

Assessment Criteria
No Assessment Criteria

Referencing Style

- Australian Guide to Legal Citation, 4th ed

Submission
Online

assessmentOutcome

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

assessmentGradAttribute

- Communication
- Problem Solving
- Critical Thinking
- Information Literacy

2 Take home exam

Assessment Type
Online Quiz(zes)

Task Description
The take home exam will allow students 8 hours in which to complete the assessment task. The exam will comprise case studies requiring calculation and an explanation of the application of the taxation law to specific situations.

Number of Quizzes

Frequency of Quizzes
Other

Assessment Due Date
Exam Week Friday (20 Oct 2023) 9:00 am AEST

Return Date to Students

Weighting
70%

Assessment Criteria
No Assessment Criteria

Referencing Style

- Australian Guide to Legal Citation, 4th ed

Submission
Online

assessmentOutcome

- 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.

assessmentGradAttribute

- 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