



# LAWS20060 *Taxation Law of Australia*

## Term 2 - 2022

Profile information current as at 19/08/2022 05:33 pm

All details in this unit profile for LAWS20060 have been officially approved by CQU University 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 enables students to acquire a sound knowledge of the Australian taxation system and the compliance requirements. It also provides students with an awareness of the key provisions of the relevant taxation legislation, and enables them to apply the relevant legislative concepts to determine taxation consequences. Topics include: the Constitution and taxation power; the concept, source and derivation of income; trading stock, exempt income, allowable deductions; tax offsets; and the determination of taxable income; decline in value; and miscellaneous business deductions; tax administration; fringe benefits tax; and goods and services tax. If you have successfully completed the unit LAWS20023 you should not enrol in this unit.

### Details

Career Level: *Postgraduate*

Unit Level: *Level 9*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

There are no requisites for this unit.

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 Postgraduate 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. **Practical and 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**

Worked examples

**Recommendation**

Consider a few "multi-issue" problems that allows students to bring several different concepts together. This will allow them to tackle more "real world" issues.

## Unit Learning Outcomes

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

1. Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
2. Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
3. Demonstrate competence in applying Australian taxation law by calculating and reporting on the correct or most appropriate preparation of income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
4. Analyse and report on the compliance requirements of the Australian taxation system, including a critical awareness of the concept of tax avoidance and of general tax avoidance provisions in the Australian Tax legislation
5. Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Practical and Written Assessment - 40%	•	•	•		•
2 - Online Quiz(zes) - 60%	•	•	•	•	•

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Knowledge	◦	◦		◦	◦
2 - Communication	◦	◦	◦	◦	◦
3 - Cognitive, technical and creative skills			◦		◦
4 - Research					
5 - Self-management					
6 - Ethical and Professional Responsibility					
7 - Leadership					
8 - 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
1 - Practical and Written Assessment - 40%	◦	◦	◦					
2 - Online Quiz(zes) - 60%	◦		◦					

## Textbooks and Resources

### Textbooks

LAWS20060

#### Prescribed

##### **Australian Taxation**

Edition: 2022 (2022)

Authors: Bevacqua et al

Wiley

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)
- ZOOM
- Microphone and camera to attend the Zoom sessions

## Referencing Style

**All submissions for this unit must use the referencing styles below:**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)
- [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 - The Australian Taxation System and the Tax Formula - 11 Jul 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Overview and structure of the Australian taxation system	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 1	

### **Week 2 - Residence and Source - 18 Jul 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Residence and source of income	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 2 (pages 33- 40 and 45-49)	

### **Week 3 - Income - 25 Jul 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Assessable income/ income tax	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 3	

**Week 4 - General deductions/ Specific deductions and applications of deductibility - 01 Aug 2022**

Module/Topic	Chapter	Events and Submissions/Topic
General deductions/ Specific deductions and applications of deductibility	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapters 6 and 7	

**Week 5 - Capital gains tax - 08 Aug 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Capital gains tax	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 4	

**Vacation Week - 15 Aug 2022**

Module/Topic	Chapter	Events and Submissions/Topic

**Week 6 - Taxation of Individuals - bringing it all together - 22 Aug 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Individuals - bringing it all together	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) , Chapter 10 (pages 271-275, 281-289 and 293-313)	<b>Assignment 1</b> Due: Week 6 Friday (26 Aug 2022) 11:45 pm AEST

**Week 7 - Fringe benefits tax - 29 Aug 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Fringe benefits tax	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 5	

**Week 8 - Capital Allowances - 05 Sep 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Capital Allowances	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 8	

**Week 9 - Company tax and trading stock - 12 Sep 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of companies and trading stock	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 11, Chapter 2 (pages 40-43) and Chapter 9 (pages 254 - 269)	

**Week 10 - Taxation of Partnerships and Trusts - 19 Sep 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Partnerships and Trusts	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 12 (pages 351-370)	

**Week 11 - Ethics, Tax Avoidance and Evasion - 26 Sep 2022**

Module/Topic	Chapter	Events and Submissions/Topic
Ethics, Tax Avoidance and Evasion	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 14	

**Week 12 - GST and Revision - 03 Oct 2022**

Module/Topic	Chapter	Events and Submissions/Topic
GST and Revision	Bevacqua et al, <i>Australian Taxation</i> (Wiley, 1st edition, 2021) - Chapter 13	

**Review/Exam Week - 10 Oct 2022**

Module/Topic	Chapter	Events and Submissions/Topic

**Exam Week - 17 Oct 2022**

Module/Topic	Chapter	Events and Submissions/Topic

End of semester online Moodle quiz.  
Date and time to be confirmed during  
the Term.

## Assessment Tasks

### 1 Assignment 1

#### Assessment Type

Practical and Written Assessment

#### Task Description

This assessment item is an individual written assignment worth 40% of the total unit mark. It covers aspects of the unit covered in Weeks 1 to 5 of the term. These weeks introduce several key concepts of taxation law, including residency, assessable income and allowable deductions. This assessment is designed to allow students to demonstrate an understanding of these key concepts and apply same in a hypothetical scenario. 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 Friday (26 Aug 2022) 11:45 pm AEST

Assignments submitted after this date (or a date approved by the unit coordinator after an online extension application) may 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 Friday (9 Sept 2022)

Assignments will be returned two weeks after due date. If an assignment is submitted late it may be returned after this time.

#### Weighting

40%

#### 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 \(APA 7th edition\)](#)
- [Australian Guide to Legal Citation, 4th ed](#)

#### Submission

Online

#### Submission Instructions

Submission Instructions This assignment is to be submitted online via Moodle in one (1) Word document only. The method of referencing to be used is APA or 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

- Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
- Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
- Demonstrate competence in applying Australian taxation law by calculating and reporting on the correct or most appropriate preparation of income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
- Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

## Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills

## 2 End of semester quiz

### Assessment Type

Online Quiz(zes)

### Task Description

The Moodle quiz will be worth 60% of the total unit mark, and will assess weeks 6-12 of the course. It will consist of a mixture of multiple choice, calculation, and short answer questions. The quiz has a time limit of 180 minutes. 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

60%

### Assessment Criteria

The quiz will assess the content from weeks 6 - 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 identify and apply taxation legislation, case law and ATO guidance materials to a number of different taxpayers, including individuals, companies, trusts and partnerships.
- 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.
- Ability to provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

### Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)
- [Australian Guide to Legal Citation, 4th ed](#)

### Submission

Online



**Submission Instructions**

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

**Learning Outcomes Assessed**

- Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
- Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
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- Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

**Graduate Attributes**

- Knowledge
- Cognitive, technical and creative skills

## 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