In Progress
Please note that this Unit Profile is still in progress. The content below is subject to change.

LAWS20060 *Taxation Law of Australia*
Term 1 - 2027

Profile information current as at 12/11/2026 10:51 am

All details in this unit profile for LAWS20060 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 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 deducations; 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 1 - 2027
- 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

Information for Class and Assessment Overview has not been released yet.
This information will be available on Monday 11 January 2027

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
- Academic Progression Policy and Procedure
- Student Refund and Credit Balance Policy and Procedure
- 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
More practical examples needed to enhance learning

Recommendation
To ensure that the local sessional lecturers have a good practical knowledge of Australian taxation law and in particular the practical application of the law to a variety of situations.

Feedback from student feedback

Feedback
Students must ensure that when they seek information on taxation law that they are referring to the latest information as taxation law changes every year particularly the income tax rates

Recommendation
To ensure that when information is obtained from the ATO website that it is the most up-to-date information. For example, the immediate write-off for plant and equipment in this financial year is only $20,000. The law was changed only recently.

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.
This information will be available on Monday 11 January 2027

Alignment of Learning Outcomes, Assessment and Graduate Attributes

Information for Alignment of Learning Outcomes, Assessment and Graduate Attributes has not been released yet.
This information will be available on Monday 11 January 2027

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 11 January 2027

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.