



# LAWS825

## Taxation Law

S1 External 2017

*Dept of Law*

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### Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Malcolm Voyce

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Credit points

4

Prerequisites

16cp LAW or LAWS units at 600 level or above

Corequisites

Co-badged status

Unit description

This unit initially examines the way in which laws relating to taxation impact social and economic issues in Australia. Taxation of various kinds is the primary means by which wealth can be distributed: inequities and distortions can promote investment in specific economic activities, encourage or discourage savings and lead to exploitation and avoidance by the wealthy through the use of loopholes and complex business structures. Ultimately, this affects the government's ability to provide essential social services such as health, education and housing. The second part of the unit entails a sophisticated examination of the fundamental elements of the Australian taxation system including residency, income, deductions, capital gains tax and the taxation of trusts.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

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

Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.

Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.

Develop a suitable set of tax management strategies for individuals and business at various stages.

Use, present and evaluate numerical or statistical information related to taxation.

Work collaboratively to solve legal problems related to taxation.

Undertake independent research on taxation issues through using electronic information retrieval systems.

Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## General Assessment Information

### General Assessment Information

#### Extensions and penalties.

**Assessments or assignments uploaded after the cut-off time on the dates given above will not be accepted for marking (that is, a zero mark will be awarded), except for cases of serious and recognised disruption to study (see below).**

When a student suffers a disruption to study which is 'serious and unavoidable' they may apply for special consideration. In order to do so the student must meet the criteria under the Macquarie University "Disruption to Studies" policy and be approved by the Unit Convenor. Applications are made online at [ask.mq.edu.au](http://ask.mq.edu.au). Outcomes for recognized serious and unavoidable disruptions to studies are as set out in the University schedule -[http://www.mq.edu.au/policy/docs/disruption\\_studies/schedule\\_outcomes.html](http://www.mq.edu.au/policy/docs/disruption_studies/schedule_outcomes.html)

When a disruption to study is not serious or unavoidable, the approach to special consideration and the impact on your assessment will be as follows:

1. **Marked Attendance** - tutorials: In general no special consideration is given. However **for tutorials missed because of illness a medical certificate can be presented at the next tutorial attended. If compulsory excursions or trips are required by other subjects enrolled in, documentary evidence of this will be accepted**
2. **Marked Attendance** - On-Campus Session for External Students: No special consideration, ***attendance is compulsory.***
3. **Graded Participation - tutorial:** In general no special consideration is given. However for tutorials missed because of illness a medical certificate can be presented at the next tutorial attended. If compulsory excursions or trips are required by other subjects enrolled in, documentary evidence of this will be accepted
4. **Final Examination – no or late submission: no special consideration; a grade of zero**

#### Tutorials Procedures

Students are provided on iLearn with a weekly document containing readings for the topic being covered and up to 4 questions. Every week each student prepares a brief written attempt at answering all of the week's questions, maximum total 2 A4 sheet sides.

Students photocopy their answers for their own records or keep an electronic copy.

Answers **must be submitted via Turtitin only**. **Answers will not be received in the tutorial under any circumstances**.

At the start of the semester the tutor will assign students to permanent groups. The tutorial questions are discussed based on presentations by individual students. The week before a tutorial a student is assigned to each of the tutorial questions for that week. During the week leading up to the tutorial the assigned presenter's group assists them in preparing a presentation of the answer for their assigned question. A presentation should be of about 10 minute's duration and should be accompanied by appropriate slides. The Tutor (and students not in that group) question the spokesperson (and other members of their group if the spokesperson cannot answer) until the correct answer for the question is arrived at and understood by all. Students take notes on their photocopy of their answers where they were wrong.

Each student has to give at least one presentation during the semester.

Marks are assigned as below:

1. There are 12 tutorials. One mark is assigned for a hand-in which is a satisfactory attempt at answering all the questions for that week, that is showing evidence of study and understanding of the topic, but not necessarily fully correct. A maximum of 10 marks total for the semester can be earned in this way – i.e. 10 satisfactory hand-ins. Answers can only be handed in at the relevant tutorial, or if absent through illness then at the following tutorial if a medical certificate is supplied.
2. Students are expected to attend and participate in at least 10 out of the 12 tutorial classes during the semester. Failure to do so will result in a penalty of 0.5 marks for each tutorial less than 10 attended. These marks will be deducted from the overall tutorial participation mark that would have otherwise been allocated.

### **Policies and procedures**

Macquarie University policies and procedures are accessible from Policy Central. Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Assessment Policy <http://www.mq.edu.au/policy/docs/assessment/policy.html>
- Grade Appeal Policy <http://www.mq.edu.au/policy/docs/gradeappeal/policy.html>
- Special Consideration Policy [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)
- Unit complies with moderation as per the Assessment policy; Moderation is a quality review and assurance process that occurs at all stages of the assessment lifecycle. It involves using other academics and qualified staff to confirm that the assessment design, tasks and marking are valid and reliable.

In addition, a number of other policies can be found in the Learning and Teaching Category of Policy Central.

### **Academic Honesty**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## **Grades**

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction

D - Distinction

CR - Credit

P - Pass

F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## **Special Consideration Policy**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy

exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

## **Student Support**

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at: <http://students.mq.edu.au/support/>

## **Macquarie Law School Assessment Policy.**

Word limits in Macquarie Law School assessments are strictly applied. The word limit does not include footnotes or bibliographies where they are required. Unless explicitly indicated otherwise, referencing must comply with the current version of the Australian Guide to Legal Citation In the

absence of a successful application for special consideration, any assessment task submitted after its published deadline will not be graded and will receive a mark of zero. All written assessments (excluding online quizzes) will require submission through Turnitin.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Weekly Coursework</u>	20%	No	Weekly
<u>On Campus Presentation</u>	10%	No	3rd day On Campus
<u>First Essay</u>	30%	No	Week 6
<u>Final Assignment</u>	40%	No	To be advised

### Weekly Coursework

Due: **Weekly**

Weighting: **20%**

**Weekly tutorial problems (answers to be submitted in iLearn )**

**Weekly coursework:**

- **External students** – first 6 week's work to be submitted via iLearn prior to the start of the on-campus session during the mid-semester break.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
- Develop a suitable set of tax management strategies for individuals and business at various stages.
- Use, present and evaluate numerical or statistical information related to taxation.
- Work collaboratively to solve legal problems related to taxation.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## On Campus Presentation

Due: **3rd day On Campus**

Weighting: **10%**

Oral presentations on assigned topics.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
- Develop a suitable set of tax management strategies for individuals and business at various stages.
- Use, present and evaluate numerical or statistical information related to taxation.
- Work collaboratively to solve legal problems related to taxation.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## First Essay

Due: **Week 6**

Weighting: **30%**

Essay topic to be advised.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
- Develop a suitable set of tax management strategies for individuals and business at various stages.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## Final Assignment

Due: **To be advised**

Weighting: **40%**

Take home exam.

On successful completion you will be able to:

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
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- Develop a suitable set of tax management strategies for individuals and business at various stages.
- Use, present and evaluate numerical or statistical information related to taxation.
- Work collaboratively to solve legal problems related to taxation.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## Delivery and Resources

### Prescribed Texts

Coleman *Australian Tax Analysis* 9th Edition 2012

**NOTE:** Out-of-date editions of the text will not contain the latest changes in Taxation Law and may result in students learning incorrect material. Therefore you are strongly advised not to purchase second-hand older editions of the text.

### Reference materials

While references to the prescribed weekly readings for this Unit are mainly from the prescribed text, references will also be made during the lectures to reported cases, rulings and other pronouncements issued by the Australian Taxation Office.

**(a) Commentaries:** Both CCH and Thomson Reuters provide an on-line service covering a commentary on the relevant legislation, rulings and reports and other pronouncements of the Australian Taxation Office. These on-line tax services are also available in multi-volume loose-leaf formats. The on-line service of CCH can be accessed from the University Library's database.

**(b) Useful Internet sites:** Internet resources are a very valuable source of information relating to current developments on taxation issues. Some useful sites include:

(i) ATO website: The Australian Taxation Office Internet site [www.ato.gov.au](http://www.ato.gov.au) . This site offers



access to:

- all ATO rulings and other pronouncements
- current ATO publications
- legislation
- Australian and selected overseas tax case law
- all ATO forms

(ii) Access to other internet sites which are relevant to tax issues can be located at:

- Australian Treasury: <http://www.treasury.gov.au>. This site contains Treasury press releases and consultation documents.
- CPA Australia: <http://www.cpaustralia.com.au>. This site contains relevant information including submissions canvassing tax reform.
- Institute of Chartered Accountants in Australia: <http://www.icaa.org.au>. This site contains relevant
- information including submissions canvassing tax reform.
- Deloitte: <http://www.deloitte.com.au> Click on “tax central” to access information on proposed tax reforms.
- Ernst & Young: <http://www.ey.com/global/gcr.nsf/austaralia/home>. Good for keeping up to date on tax reforms.
- KPMG: <http://www.kpmg.com.au>. Very useful, especially for its “Daily Tax News”.
- Board of Taxation: <http://www.taxboard.gov.au>. Contains information on proposed tax changes.

(iii) Cases, rulings, and legislation can also be accessed from the following sites:

Cases: Scaleplus site <http://scaleplus.law.gov.au>

Cases: Australian Legal Information Institute site <http://www.austlii.edu.au>

Cases and Taxation rulings: Australian Taxation Office; <http://www.ato.gov.au>

## Policies and Procedures

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Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy [http://mq.edu.au/policy/docs/assessment/policy\\_2016.html](http://mq.edu.au/policy/docs/assessment/policy_2016.html)

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Complaint Management Procedure for Students and Members of the Public [http://www.mq.edu.au/policy/docs/complaint\\_management/procedure.html](http://www.mq.edu.au/policy/docs/complaint_management/procedure.html)

Disruption to Studies Policy (in effect until Dec 4th, 2017): [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html)

Special Consideration Policy (in effect from Dec 4th, 2017): <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](http://ask.mq.edu.au).

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/).

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

#### Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
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- Work collaboratively to solve legal problems related to taxation.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

#### Assessment tasks

- Weekly Coursework
- On Campus Presentation
- First Essay
- Final Assignment

### PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen

fields.

This graduate capability is supported by:

## **Learning outcomes**

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
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## **Assessment tasks**

- Weekly Coursework
- On Campus Presentation
- First Essay
- Final Assignment

## **PG - Critical, Analytical and Integrative Thinking**

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

## **Learning outcomes**

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
- Develop a suitable set of tax management strategies for individuals and business at

various stages.

- Use, present and evaluate numerical or statistical information related to taxation.
- Work collaboratively to solve legal problems related to taxation.
- Undertake independent research on taxation issues through using electronic information retrieval systems.
- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## **Assessment tasks**

- Weekly Coursework
- On Campus Presentation
- First Essay
- Final Assignment

## **PG - Research and Problem Solving Capability**

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

## **Learning outcomes**

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
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- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

## **Assessment tasks**

- Weekly Coursework
- On Campus Presentation
- First Essay

- Final Assignment

## PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

### Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that relate to taxation in Australia.
- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
- Develop a suitable set of tax management strategies for individuals and business at various stages.
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- Demonstrate an appreciation of the socio-legal context of tax reform and social security.

### Assessment tasks

- Weekly Coursework
- On Campus Presentation
- First Essay
- Final Assignment

## PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

### Learning outcomes

- Demonstrate a sound knowledge of the conceptual framework of the principal rules that

relate to taxation in Australia.

- Identify tax issues and be able to apply the Income Tax, Fringe Benefits Tax, GST and the Taxation Administration Act provisions to simulated real life situations for the purposes of giving professional advice.
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## **Assessment tasks**

- Weekly Coursework
- On Campus Presentation
- First Essay
- Final Assignment