



LAWS5053

Taxation

Session 1, In person-scheduled-weekday, North Ryde 2022

Macquarie Law School

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General Information

Unit convenor and teaching staff

Convenor, Lecturer and tutor

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Lecturer, tutor

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Lecture and tutor

Oliver Berkmann

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Credit points

10

Prerequisites

130cp in LAW or LAWS units

Corequisites

Co-badged status

Unit description

This unit examines the fundamentals of the Australian taxation system. A critical approach is emphasised throughout. Students will be encouraged to think beyond the traditional categories and to pursue an approach to taxation law underscored by critical thinking. The wider societal and technological context of the Australian taxation system will form part of the unit's focus. Topics covered include:

- A broad overview of the self-assessment system and how tax is administered;
- The interaction between various taxes;
- Residence and source;
- The concept of income and assessable income;
- Capital gains and their inclusion in assessable income;
- Allowable deductions including the general deduction rule and deduction regimes that supplement the general deduction rule;
- Taxation of capital gains made through partnerships, trusts and corporations, the basic rules for capital gains tax (CGT), main residence exemption and small business concessions under the CGT regime;
- The basic rules of goods and services tax (GST) including adjustments for GST, GST free supplies, input taxed supplies and property issues in relation to GST; and
- Anti-avoidance.

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:

ULO1: Explain and analyse the fundamental values and principles that relate to taxation in Australia in their societal and technological context.

ULO2: Identify tax law issues and be able to apply the Income Tax, GST, tax administration regimes and the provisions dealing with tax avoidance for the purposes of giving professional advice.

ULO3: Develop a suitable set of tax management and planning strategies for individuals and business at various stages.

ULO4: Analyse the way that taxation laws impact upon Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration in tackling current taxation challenges in modern

Australia.

General Assessment Information

Unless a Special Consideration request has been submitted and approved, (a) a penalty for lateness will apply – 10 marks out of 100 credit will be deducted per day for assignments submitted after the due date – and (b) no assignment will be accepted seven days (incl. weekends) after the original submission deadline. No late submissions will be accepted for timed assessments - e.g. quizzes, online tests.

All assessments are submitted electronically. Turnitin plagiarism detection software is used to check all written assessments.

Students should carefully check that they submit the correct file for an assessment as no re-submissions will be accepted after the due date and time, including instances where students upload an incorrect file in error.

Word limits are strictly applied. Work above the word limit will not be marked. Footnotes are to be used only for referencing. Referencing must conform to the requirements set out in the Australian Guide to Legal Citation.

Assessment Tasks

Name	Weighting	Hurdle	Due
Participation tasks	20%	No	Weekly final result end of Week 13
Problem set	40%	No	26/4/22 5pm
Take-home test	40%	No	9am 7/6/22 to 9am 8/6/22

Participation tasks

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 24 hours

Due: **Weekly final result end of Week 13**

Weighting: **20%**

Students will be assessed on their informed participation in discussions, role plays, debates and/or other activities.

On successful completion you will be able to:

- Explain and analyse the fundamental values and principles that relate to taxation in Australia in their societal and technological context.
- Identify tax law issues and be able to apply the Income Tax, GST, tax administration regimes and the provisions dealing with tax avoidance for the purposes of giving professional advice.
- Develop a suitable set of tax management and planning strategies for individuals and business at various stages.

Problem set

Assessment Type ¹: Problem set

Indicative Time on Task ²: 30 hours

Due: **26/4/22 5pm**

Weighting: **40%**

The mid-term assessment will involve problem-solving type questions based on a fact scenario which will test students' grasp of tax management and planning strategies as part of providing advice.

On successful completion you will be able to:

- Identify tax law issues and be able to apply the Income Tax, GST, tax administration regimes and the provisions dealing with tax avoidance for the purposes of giving professional advice.
- Develop a suitable set of tax management and planning strategies for individuals and business at various stages.
- Analyse the way that taxation laws impact upon Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration in tackling current taxation challenges in modern Australia.

Take-home test

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 40 hours

Due: **9am 7/6/22 to 9am 8/6/22**

Weighting: **40%**

The final assessment will be a time-based test which involves problem-solving questions based on a fact scenario and policy related questions relating to the wider impact of taxation law and its reform.

On successful completion you will be able to:

- Identify tax law issues and be able to apply the Income Tax, GST, tax administration regimes and the provisions dealing with tax avoidance for the purposes of giving professional advice.
- Analyse the way that taxation laws impact upon Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration in tackling current taxation challenges in modern Australia.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Teaching

In this Unit, you will have several lecturers and tutors. For most weeks, the tutorial questions will be based on the prior week's lectures. For most weeks, the academic running the tutorial will be the academic who delivered the relevant lecture in the preceding week. The first tutorial will be introductory and no preparation will be required. Each Lecturer has expertise in the areas they are lecturing and tutoring. All student queries should be directed to the Unit Convenor. Where appropriate, queries may be forwarded by the convenor to a different lecturer/tutor.

Lectures

Lectures will be pre-recorded and available on ECHO 360

Tutorials

Students will prepare for every week's tutorial but students will only be required to submit in one week of tutorials and may work in groups of up to 3 students. For 20% class participation assessment mark; 15% will be based on participation/contribution on your selected presentation week and 5% will be based on contribution each week. Students are encouraged to use technology for their assessable presentation and presentations may be filmed in advance and may use animation. The only limitation on your presentation is that it must contain sufficient correct legal content to answer the question, must be informative for the class and must not exceed 10 minutes per student presenting.

Resources

Prescribed text for this Unit is:

Sadiq et al, *Principles of Taxation Law 2022* (Thomson Reuters, 2022).

Where necessary, additional resources will be provided through Leganto.

Note regarding ATO Tax Rulings

These are not law (like legislation and cases are) but are easy-to-read summaries of the legislation and cases with the ATO's interpretation of these.

There are also usually some small case studies at the end which are useful in helping to understand the topic.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

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

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit 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.