LAWS5053

Taxation

Session 2, In person-scheduled-weekday, North Ryde 2026

Macquarie Law School

Contents

General Information

Unit convenor and teaching staff Convenor Tony Antoniou Contact via Contact via iLearn Michael Kirby Building, 17 Wally's Walk, Level 3, Room 320 By appointment in person or by Zoom Lecturer and Tutor Julian Humphrey Contact via Contact via iLearn Tutor Michael Xu Contact via Contact via iLearn
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 black letter law to appreciate the complexity and challenges of taxation law issues in their wider societal context. Topics covered include:

- A broad overview of Australian taxation law and its international context
- The rationale for taxation, taxation's role in society, taxation policy and taxation reform
- Global taxation and its impact on Australia
- Residence and source
- The concept of income and assessable income
- Capital gains and their inclusion in assessable income through Capital Gains Tax (CGT)
- Allowable deductions including the general and specific deductions
- Taxation of partnerships, trusts and corporations
- Indirect and state based taxes such as: Goods and Services Tax (GST), Fringe Benefits Tax (FBT), Transfer duty, Land tax and Payroll Tax, 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 context.

ULO2: Identify tax law issues and be able to apply Income Tax, GST, FBT, CGT and State tax laws including provisions regulating tax avoidance for the purposes of giving legal advice.

ULO3: Analyse taxation statutes and their interpretation by courts and the Australian Taxation Office (ATO) and comprehend how the development of taxation law affects tax management and planning strategies for individuals and other legal entities.

ULO4: Analyse the way that taxation laws impact Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration to assess current taxation challenges in Australia and globally.

General Assessment Information

All written assessments submitted electronically must be submitted through the link provided in iLearn. This unit will utilise Turnitin plagiarism detection software. Students should carefully check that they submit the correct file for an assessment, as re-submissions will not be accepted after the due date and time, including instances where students upload an incorrect file in error.

The design, moderation and feedback of all assessments is in accordance with the Macquarie University Assessment Procedure (link provided under 'Policies and Procedures' below).

Late Submission Policy

A maximum penalty of five (5) percentage points of the total possible marks will be applied per day to late submissions, for up to a maximum of seven calendar days. Tasks that have not been submitted within the maximum number of additional late days will receive a mark of zero. This provision does not apply to exams or other assessment with a time limit of less than 24 hours.

Penalties for late submission will be applied consistently and equitably to all students enrolled in the unit. Where short-term, serious and unavoidable circumstances have affected their ability to submit an assessment task, a student must submit a formal application for Special Consideration as per the Special Consideration Policy. Students should not request an informal arrangement from their tutor, lecturer or Unit Convenor.

Where an application for Special Consideration is approved, and the outcome is an extension to the due date of a task, submissions that are received after the new due date will be subject to late penalties that are calculated from the new due date. This only applies where the outcome is an extension to the due date – see the Special Consideration Policy for a schedule of all possible outcomes.

Special Consideration

Students should submit applications for Special Consideration electronically via the Service Connect portal, along with the supporting documentation. Before submitting their applications, students should refer to the Special Consideration Policy (link provided under 'Policies and Procedures' below).

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Professional Skills	20%	No	Weekly and Ongoing (Week 1-13)	Individual	No	Observed
Problem set	40%	No	10/9/26 by 11.55pm	Individual	No	Open
Exam	40%	No	During Exam Period. Date and Time TBA	Individual	No	Observed

Professional Skills

Assessment Type [1]: Professional task
Indicative Time on Task [2]: 0 hours
Due: **Weekly and Ongoing (Week 1-13)**
Weighting: **20%**
Groupwork/Individual: Individual
Short extension [3]: No
AI Approach: Observed

Students will engage in classroom activities including mooting, presentations or demonstrations, structured discussion and problem solving, doctrinal analysis, simulated client consultations, and collaborative legal research. Through these activities students will develop skills in oral advocacy, legal analysis, critical reasoning, teamwork and team leadership, and/or strategic problem-solving. These activities are designed to strengthen students' ability to communicate legal concepts verbally and engage professionally within a supportive learning environment.

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 context.
- Identify tax law issues and be able to apply Income Tax, GST, FBT, CGT and State tax laws including provisions regulating tax avoidance for the purposes of giving legal advice.
- Analyse taxation statutes and their interpretation by courts and the Australian Taxation Office (ATO) and comprehend how the development of taxation law affects tax management and planning strategies for individuals and other legal entities.
- Analyse the way that taxation laws impact Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration to assess current taxation challenges in Australia and globally.

Problem set

Assessment Type [1]: Problem-based task
Indicative Time on Task [2]: 10 hours
Due: **10/9/26 by 11.55pm**
Weighting: **40%**
Groupwork/Individual: Individual
Short extension [3]: No
AI Approach: Open

The mid-term assessment will be a research and problem-solving assessment.

On successful completion you will be able to:

- Identify tax law issues and be able to apply Income Tax, GST, FBT, CGT and State tax laws including provisions regulating tax avoidance for the purposes of giving legal advice.
- Analyse taxation statutes and their interpretation by courts and the Australian Taxation Office (ATO) and comprehend how the development of taxation law affects tax management and planning strategies for individuals and other legal entities.
- Analyse the way that taxation laws impact Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration to assess current taxation challenges in Australia and globally.

Exam

Assessment Type [1]: Examination
Indicative Time on Task [2]: 20 hours
Due: **During Exam Period. Date and Time TBA**
Weighting: **40%**
Groupwork/Individual: Individual
Short extension [3]: No
AI Approach: Observed

An invigilated examination. The exam may cover any or all topics and materials covered in the unit.

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 context.
- Identify tax law issues and be able to apply Income Tax, GST, FBT, CGT and State tax laws including provisions regulating tax avoidance for the purposes of giving legal advice.
- Analyse taxation statutes and their interpretation by courts and the Australian Taxation Office (ATO) and comprehend how the development of taxation law affects tax management and planning strategies for individuals and other legal entities.
- Analyse the way that taxation laws impact Australian individuals and businesses from the perspective of revenue raising and distribution, taxation accountability and tax administration to assess current taxation challenges in Australia and globally.

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[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
- Academic Success 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.

[3] An automatic short extension is available for some assessments. Apply through the Service Connect Portal.

Delivery and Resources

Lecture Recordings - All lecture recordings will be available via Echo.

Required tutorial readings - Uploaded within the relevant topic each week.

Lecture slides - Uploaded within the relevant topic each week.

Tutorial questions - Uploaded within the relevant topic each week.

The **prescribed textbook** for this Unit is: Sadiq et al, *Principles of Taxation Law 2026* (Thomson Reuters, 2026)

Tutorials commence in Week 1-Week 13. All tutorial registrations must be completed via the online system and the convenor, unfortunately, cannot in any circumstances add additional students or change tutorial enrolments.

LAWS5053-Tutorials Days, Times and Location are as follows:

Wednesday 9-10am (F2F) (01CC 208 Groupwork Learning Space) Tutor– Julian Humphrey

Wednesday 10-11am (F2F) (01CC 208 Groupwork Learning Space) Tutor– Julian Humphrey

Wednesday 11am-12pm (F2F) (01CC 208 Groupwork Learning Space) Tutor– Julian Humphrey

Wednesday 12-1pm (F2F) (01CC 208 Groupwork Learning Space Tutor– Julian Humphrey

Wednesday 2-3pm (F2F) (12SW 430 Active Learning Space) Tutor– Julian Humphrey

Wednesday 5-6pm (Online) Tutor - Michael Xu (Online Zoom Tutorial link **-** will be available in iLearn)

Unit Schedule

Week 1: Introduction to Taxation

Week 2: Assessable Income: sources, ordinary concepts, income vs capital

Week 3: General Deductions under s 8(1) ITAA 1997

Week 4: Specific Deductions, Capital Allowances and Offsets

Week 5: Taxation Policy and its Global Role

Week 6: Tax Avoidance, Administration, Enforcement, Ethics and Transfer Pricing

Week 7: Residency and Source

Week 8: FBT, Superannuation and Payroll Tax

Week 9: Goods and Services Tax (GST) and State Taxes

Week 10: CGT Capital Gains under ITAA 1997

Week 11: Taxation of Different Entities - Companies

Week 12: Taxation of Different Entities - Partnerships and Trusts

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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). 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) 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 connect.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/

Academic Success

Academic Success provides resources to develop your English language proficiency, academic writing, and communication skills.

- Ask a Study Coach
- 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 Advocacy provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via the Service Connect Portal, or contact Service Connect.

IT Help

For help with University computer systems and technology, visit https://students.mq.edu.au/support/technology/service-desk.

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.

Unit information based on version 2026.06 of the Handbook