LAWS19033 Taxation Law and Practice A
Term 2 - 2020

General Information

Overview
The Constitution and taxation power; the taxing formula; the concept, source and derivation of income at ordinary
concepts; exempt income; non-assessable non-exempt income; allowable deductions; tax rates, tax offsets and levies;
statutory inclusions in income including capital gains, trading stock; fringe benefits tax; goods and services tax; taxation
of companies; partnerships and trusts; administrative provisions.

Details
Career Level: Undergraduate
Unit Level: Level 3
Credit Points: 6
Student Contribution Band: 3
Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites
Prerequisite (ACCT11059 or ACCT11057) and (LAWS11030 or LAWS19031 or LAWS11054)

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 - 2020

- Online

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 Undergraduate 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, Noosa, Rockhampton, Townsville

Metropolitan Campuses
Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

1. 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 Have your say survey

Feedback
There were a few worked examples during the lectures, but maybe a few more might have been helpful.

Recommendation
This will be addressed through the availability of the "master classes" - a new feature of the course in Term 2 2019. Weekly Zoom sessions will also now occur, which will allow for more time to work through practical tutorial style questions.

Feedback from UC self reflection

Feedback
Given the students are business students, they often struggle with answering legal problem type questions.

Recommendation
Spend more time in foundation weeks working through methods of studying for a legal subject, finding legal resources, and answering legal problem style questions.

Unit Learning Outcomes

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

1. Describe at a basic level the Australian income taxation system
2. Explain the main concepts and principles of Australian income taxation law
3. Apply taxation laws and prepare income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
4. Discuss a range of other taxes in the Australian taxation regime, including fringe benefits tax and goods and services tax.
### Alignment of Learning Outcomes, Assessment and Graduate Attributes

#### Alignment of Assessment Tasks to Learning Outcomes

<table>
<thead>
<tr>
<th>Assessment Tasks</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - Written Assessment - 40%</td>
<td>● • ● ●</td>
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<tr>
<td>2 - Online Quiz(zes) - 60%</td>
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#### Alignment of Graduate Attributes to Learning Outcomes

<table>
<thead>
<tr>
<th>Graduate Attributes</th>
<th>Learning Outcomes</th>
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</thead>
<tbody>
<tr>
<td>1 - Communication</td>
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<td>2 - Problem Solving</td>
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<td>3 - Critical Thinking</td>
<td>● ● ● ●</td>
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<td>4 - Information Literacy</td>
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<td>5 - Team Work</td>
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<td>6 - Information Technology Competence</td>
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<td>7 - Cross Cultural Competence</td>
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<td>8 - Ethical practice</td>
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<td>9 - Social Innovation</td>
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<td>1 2 3 4</td>
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Textbooks and Resources

Textbooks

Prescribed

**Tax Kit 15 (2020)**
Authors: Kerrie Sadiq et al
Thomson Reuters
Pyrmont, Australia
ISBN 9780455244112
Binding: Paperback

Additional Textbook Information
This is a value pack of two books packaged together at a reduced cost to students. It is available at the CQUni Bookshop here: [http://bookshop.cqu.edu.au](http://bookshop.cqu.edu.au) (search on the Unit code). eBooks are available at the publisher's website.

View textbooks at the CQUniversity Bookshop

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- ATO Legal Database

Referencing Style

All submissions for this unit must use the referencing style: *Australian Guide to Legal Citation, 4th ed*
For further information, see the Assessment Tasks.

Teaching Contacts

**Kirsty Unger** Unit Coordinator
k.unger@cqu.edu.au
<table>
<thead>
<tr>
<th>Week 1 - 13 Jul 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td></td>
<td>Introduction to taxation law in Australia</td>
<td>Principles of Taxation Law 2020: Chapters 1, 2 and 3</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<td></td>
<td></td>
<td>Tax Questions and Answers: see Moodle</td>
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<thead>
<tr>
<th>Week 2 - 20 Jul 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tr>
<td></td>
<td>Residence and source</td>
<td>Principles of Taxation Law 2020: Chapter 4</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<td></td>
<td></td>
<td>Tax Questions and Answers: see Moodle</td>
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<tr>
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<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td></td>
<td>Introduction to assessable income: income from personal services/employment, income from business/income from property and principles of compensation</td>
<td>Principles of Taxation Law 2020: Chapters 5, 6, 8, 9 and 10</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<td></td>
<td>Tax Questions and Answers: see Moodle</td>
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<thead>
<tr>
<th>Week 4 - 03 Aug 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<td></td>
<td></td>
<td>Tax Questions and Answers: see Moodle</td>
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<thead>
<tr>
<th>Week 5 - 10 Aug 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td></td>
<td>Allowable deductions - Specific deductions and capital allowances</td>
<td>Principles of Taxation Law 2020: Chapters 13 and 14</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<td></td>
<td></td>
<td>Tax Questions and Answers: see Moodle</td>
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<thead>
<tr>
<th>Vacation Week - 17 Aug 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<thead>
<tr>
<th>Week 6 - 24 Aug 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td></td>
<td>Taxation of special categories of assets: Capital gains and trading stock</td>
<td>Principles of Taxation Law 2020: Chapters 10 and 17</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tax Questions and Answers: see Moodle</td>
<td>mid term written assessment Due: Week 6 Friday (28 Aug. 2020) 11:45 pm AEST</td>
</tr>
<tr>
<td>Week 7 - 31 Aug 2020</td>
<td>Module/Topic</td>
<td>Chapter</td>
<td>Events and Submissions/Topic</td>
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<tr>
<td>Tax rates, tax offsets and the Medicare levy</td>
<td>Principles of Taxation Law 2020: Chapters 3 (revision) and 15</td>
<td>Tax Questions and Answers: see Moodle</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<thead>
<tr>
<th>Week 8 - 07 Sep 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td>Introduction to company taxation</td>
<td>Principles of Taxation Law 2020: Chapter 21</td>
<td>Tax Questions and Answers: see Moodle</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<tr>
<th>Week 9 - 14 Sep 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td>Taxation of partnerships and trusts</td>
<td>Principles of Taxation Law 2020: Chapters 19 and 20</td>
<td>Tax Questions and Answers: see Moodle</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<tr>
<th>Week 10 - 21 Sep 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<thead>
<tr>
<th>Week 11 - 28 Sep 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<tbody>
<tr>
<td>Other taxes: FBT</td>
<td>Principles of Taxation Law 2020: Chapter 7</td>
<td>Tax Questions and Answers: see Moodle</td>
<td>Weekly Zoom workshop - further details on Moodle.</td>
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<th>Week 12 - 05 Oct 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<thead>
<tr>
<th>Review/Exam Week - 12 Oct 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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<thead>
<tr>
<th>Exam Week - 19 Oct 2020</th>
<th>Module/Topic</th>
<th>Chapter</th>
<th>Events and Submissions/Topic</th>
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Assessment Tasks

1 mid term written assessment

Assessment Type
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. Part A consists of 5 short answer questions, which are designed to test your knowledge of some of the key concepts covered in weeks 1 to 5 of the term. Part B is a case study, that requires you to apply the knowledge that you have gained in weeks 1 to 5 of term, and provide advice to a hypothetical taxpayer in relation to their residency status, and apply the source rules based on that residency status to calculate their assessable income. Part C is another case study, that requires you to apply the knowledge that you have gained in weeks 1 to 5 of term, and provide advice to a hypothetical taxpayer to calculate their taxable income. The assignment will require you to demonstrate your information literacy skills by locating information about tax and to further demonstrate your problem solving skills by identifying tax issues and locating the relevant legislative and secondary source to support your argument regarding these issues. The total word count for the assignment will not be more than 3000 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 (28 Aug. 2020) 11:45 pm AEST
Assignments submitted after the due date, Friday of Week 6 (28/08/2020) (or a date approved by the unit coordinator after an online extension application) will 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 (11 Sep. 2020)
Assignments that are submitted by the due date will be returned on or before Friday of Week 8 (11/09/2020). Please note that assignments which are submitted after the due date may be returned after this time.

Weighting
40%

Assessment Criteria

Referencing System
The Australian Guide to Legal Citation (4th edition) is the designated style of referencing for this unit. Additional information regarding this method is available through the library or 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 the 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.

Word Limit
Do not exceed the word limit if you can possibly avoid doing so. You may find that you have written too much so it is probably worthwhile to edit your assignment so that it is more tightly structured. Some of the information you have included in the text may be better placed in the footnotes.

Evaluation Criteria

MARK - <40%
GRADE - Low F
CRITERION: Fails to demonstrate the learning outcomes of the unit.
COMMENT: Students in this range usually fail to properly carry out the instructions or fully perform the tasks specified in the assessment.

MARK - 40-49%
GRADE - F
CRITERION: Fails to demonstrate the learning outcomes of the unit.
COMMENT: Students in this range usually make some effort to perform the assignment task but fail to achieve what is prescribed for a Pass.

MARK - 50-64%
GRADE - P
CRITERION: Demonstrates the learning outcomes of the unit, such as knowledge of fundamental concepts and performance of basic skills; demonstrates sufficient quality of performance to be considered satisfactory or adequate or competent or capable in relation to the learning outcomes of the unit.

COMMENT: Students who get a mark in this range usually demonstrate some knowledge of principles and concepts, but do not explain or apply them accurately. Answers often look like little more than a summary of what someone else has written.

MARK - 65-74%
GRADE - C
CRITERION: Demonstrates ability to use and apply fundamental concepts and skills of the unit, going beyond mere replication of content knowledge or skill to show understanding of key ideas, awareness of their relevance and some use of analytical skills.

COMMENT: Learning involves not only knowing principles or concepts but also the ability to apply them to a real-life situation.

MARK - 75-84%
GRADE - D
CRITERION: Demonstrates awareness and understanding of deeper and less obvious aspects of the unit, such as ability to identify and debate critical issues or problems, ability to solve non-routine problems, ability to adapt and apply ideas to new situations.

COMMENT: The student will demonstrate this by achieving all the outcomes for a Credit, but also some of the higher level standards for a High Distinction.

MARK - 85%+
GRADE - HD
CRITERION: Demonstrates proficiency in all the learning outcomes of the unit; work is well read or scholarly.
COMMENT: Here, the student will have done everything well and formulated their answer in a tight, efficient, thoroughly professional manner. Their explanations and arguments will have a strong logical flow and be convincing. Their research will be thorough.

Referencing Style

- Australian Guide to Legal Citation, 4th ed

Submission

Online

Submission Instructions

This assignment is to be submitted online via Moodle in one (1) Word document only by the due date. It is suggested that where necessary you put your calculations into columns or tables to improve readability of the assignment document. The method of referencing to be used is 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

- Describe at a basic level the Australian income taxation system
- Explain the main concepts and principles of Australian income taxation law
- Apply taxation laws and prepare income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts

Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking
- Information Literacy
- Ethical practice

2 End of semester quiz

Assessment Type

Online Quiz(izes)

Task Description

The end of semester exam for T2, 2020 will take the form of an online Moodle quiz. It will be worth 60% of the total unit mark, and will consist of a mixture of multiple choice, true and false, calculation, and conceptual questions. More details will be provided on Moodle during the term.

Number of Quizzes

1

Frequency of Quizzes

Other

Assessment Due Date

Return Date to Students

Weighting

60%

Assessment Criteria

No Assessment Criteria

Referencing Style

- Australian Guide to Legal Citation, 4th ed

Submission

Online

Submission Instructions

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

Learning Outcomes Assessed

- Explain the main concepts and principles of Australian income taxation law
• Apply taxation laws and prepare income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
• Discuss a range of other taxes in the Australian taxation regime, including fringe benefits tax and goods and services tax.

Graduate Attributes

• Communication
• Problem Solving
• Critical Thinking
• Ethical practice
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.

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.

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.