

TABL3023/5523 PRINCIPLES OF GST LAW

Course Outline Semester 2, 2017

Course-Specific Information

The Business School expects that you are familiar with the contents of this course outline. You must also be familiar with the Course Outlines Policies webpage which contains key information on:

- Program Learning Goals and Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Student Support and Resources

This webpage can be found on the Business School website:

<https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

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COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS



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Consultation times are by appointment

Kalmen Datt joined the School of Taxation and Business Law as a lecturer in 2004. Kalmen was previously a barrister in South Africa and a solicitor/barrister in New Zealand. He has practiced in courts of first instance and appeal for more than 20 years. Kalmen has extensive experience in the procedures adopted by all courts and other tribunals in the resolution of disputes and the rules of evidence. He has completed courses in mediation and has appeared in mediations and arbitrations as counsel. Prior to immigrating to Australia, Kalmen was a solicitor with Inland Revenue in New Zealand advising on tax issues. He assisted the School of Business at the University of Auckland in the teaching of tax and GST. In addition, Kalmen has successfully completed the Common Professional exams in the UK.



Heydon Miller (CBD)

Dip Tech (Commerce), JD, LLM

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Heydon Miller is a solicitor specialising in GST. Until last year he was a barrister at the NSW bar. In this capacity he appeared in the Administrative Appeals Tribunal and the Federal Court of Australia in relation to federal direct and indirect taxation matters mainly for taxpayers. He advises extensively on federal taxes and particularly GST. Heydon regularly speaks on GST. Prior to practice at the Bar, Heydon was an Indirect Taxes Partner at PricewaterhouseCoopers (and its antecedent firm, Coopers & Lybrand). Heydon joined Coopers & Lybrand, as it then was, from the Australian Taxation Office where he worked at a senior level in a range of audit and technical roles. In addition to his qualifications as a solicitor, Heydon is a Chartered Tax Adviser with The Tax Institute and a chartered accountant.

Communication with Staff

When you contact staff by email, please:

- Use your University (not personal) email address
- Specify the course TABL3023/5523 as appropriate; and
- Sign off by using your name and student identity number.

2 COURSE DETAILS

2.1 Teaching Times and Locations

This course is taught in two modes – fully on-line (distance) and face-to-face (CBD).

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

The course is a response to the clear need of the Australian business community to have properly equipped GST professionals. It addresses all the key issues relating to the GST Law. It provides a theoretical analysis of these laws and an incisive exploration of what the laws say, how they work and where problems will occur.

The course is intended for tax practitioners generally and for students who seek to gain an excellent knowledge of GST from both practical and theoretical viewpoints. Those who wish an even deeper analysis of GST theory will find very valuable the course TABL3022/5522 *GST: Design and Structure*. It is recommended that *GST: Design and Structure* be studied before this course.

The study guide for *Principles of GST Law* comprises six modules:

- Module 1 Introduction to the GST law
- Module 2 Input tax credits
- Module 3 Exemptions
- Module 4 Administration and Compliance
- Module 5 Special rules relating to corporate and commercial activity
- Module 6 Agency and anti-avoidance

2.4 Course Aims and Relationship to Other Courses

On completion of this course, you should be able to:

- identify the basic elements of the GST and how it operates
- explain how the basic building blocks of the GST fit together
- define key GST concepts such as supply, acquisition, carrying on an enterprise and input tax credits
- determine the GST payable on supplies and whether input tax credits can be claimed
- recall the major 'exemptions' from GST and understand the nature of, and conceptual differences, between 'GST-free' and 'input taxed'
- identify the complexities of input taxation and reduced credit acquisitions—including how the finance sector is affected
- explain the nature of apportionment and its inevitable key role in GST record-keeping and reporting
- outline and criticise the general anti-avoidance provisions in the GST legislation

- locate, interpret and critically analyse GST Rulings, Determinations and other official Tax Office positions relevant to GST
- undertake sensible strategic planning for the operation of GST in a business context.

To undertake TABL3023, undergraduate students should be in an advanced stage of their undergraduate studies. A good deal of income tax law and principles are assumed (for example understanding of the principles of 'private and domestic' expenditure).

Postgraduate students simply choose this course as a part of their program, although many will have taken our advice to study TABL5522 *GST Design and Structure* first.

Non-award (single course study) students, having met the School's entry requirements, often will be studying this course and no other. If you are in this category you need to be aware of the real workload that attaches to acquiring the complex knowledge that GST demands. Further, you need to be aware that your assessment is at the same standard as students who are progressing towards a degree.

2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

The Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

For more information on the Program Learning Goals and Outcomes, see: <https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies>

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

Program Learning Goals and Outcomes		Course Learning Outcomes	Course Assessment Item
<i>This course helps you to achieve the following learning goals:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	Demonstrate conceptual and analytical knowledge of GST appropriate to the practical requirements of business, legal and accounting advisers working with GST on a regular basis.	Module Activities Assignments / Research Paper Examination
2	Critical thinking and problem solving	Demonstrate further enhanced skills of statutory construction Demonstrate the ability to critically review interpretations of legislative provisions.	Module Activities Assignments / Research Paper Examination

		<p>Demonstrate a thorough theoretical understanding of the relevant laws and an ability to interpret and apply the GST provisions to practical tax problems.</p> <p>Demonstrate critical analysis sensible strategic planning for the operation of GST in a business context.</p> <p>Demonstrate skills in locating, interpreting and critically analysing GST Rulings, Determinations and other official Tax Office positions relevant to GST.</p>	
3a	Written communication	<p>Students will recognise and resolve legal and tax problems and develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios.</p> <p>Conduct in depth research on topics canvassed in the course and apply correct citation and referencing conventions in properly acknowledging all source material used. Skills in this area will be particularly developed and assessed through completion of the annotated reading list as part of the assessment for Masters level students.</p>	Assignments / Research Paper Examination
3b	Oral communication	Not specifically addressed in this course without active participation in Webinars or lectures.	Conferences / Lectures
4	Teamwork	Reflection and study practices and group discussions of GST problems as applied to taxpayer circumstances.	Conferences / Lectures Online discussion
5a.	Ethical, social and environmental responsibility	Not specifically addressed in this course.	
5b.	Social and cultural awareness	Not specifically addressed in this course.	

3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

How to Use These Study Materials

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule as a guide to completing your coursework. To get the most out of your study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary. Systematic study through the Semester is the key to success in a flexible learning program.

The Study Guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.
2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.
3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.

Features of the Study Guide

Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
- Readings
- Margin notes
- Instructional icons

Tax Distance Course Student Guide

The *Tax Distance Course Student Guide* is a vital source of information for students studying flexible learning courses. It provides administrative and other information specific to studying these courses and you should make a point of being familiar with its contents. You can access the 2017 Tax Distance Student Guide from your Moodle course website(s).

Distance Students: Audio Conferences

Throughout this course, you will have the opportunity to attend live audio conferences (conducted by telephone). Instructions on preparing for and participating in audio conferences are available on the Taxation & Business Law website and in your course Moodle website. These conferences provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to participate—it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a Conference. You can only start to come to grips with material if you work on it actively. As a rule,

each Conference will cover the module/s between the previous Conference and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each Conference may be provided via Moodle throughout the Semester. Exact dates and times for Conferences will be advised via a timetable that you will find on Moodle and on the TBL Website (under Timetables).

There are six conferences scheduled for this course during the Semester. Each conference is of approximately one and a half hours' duration. Remember conferences are not lectures—your active participation is an important part of the learning experience and preparation for examinations!

4 ASSESSMENT

4.1 Formal Requirements

All assessment items must be submitted electronically through Moodle. Please refer to the *Assignment Preparation and Submission* section for guidelines.

In order to pass this course, you must obtain:

- 50% or more of the total marks available in the course and
- at least 40% of the marks available for the final examination in the course.

4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Assignment 1	25%	2000 words	Monday, 28 August 2017
Assignment 2	25%	2000 words	Monday, 9 October 2017
Take Home Exam	50%	TBA	TBA

4.3 Assessment Format

Assignment 1 – 25%

Due Date: Submit via Moodle by Monday, 28 August 2017

Weighting: 25%

Length: 2000 words (plus or minus 10%)

There are 2 parts to this assignment.

PART A:

Sergio Barozzi runs his own accountancy practice as a sole practitioner from office premises that he owns in Parramatta. Sergio employs a receptionist and is registered for GST, using quarterly tax periods and the cash basis of accounting for GST.

Sergio lives in his own 2-bedroom unit in Balmain. He also has several investments. You are given the following information on the running of Sergio's accountancy practice and his investments for the July-September quarter 2017. You may assume that this quarter is typical of the level of each expense/income item mentioned for every quarter of the year.

- a) He bought sugar costing \$30, tea and coffee costing \$120, milk costing \$90 and biscuits costing \$80 for provision of tea/coffee and biscuits free-of-charge to his clients in reception while they were waiting for their appointment. He and his receptionist also make tea/coffee for themselves from this source.
- b) He attended a 2-hour seminar conducted by tax experts from Atax of the University of NSW on the new simplified dividend imputation system. The seminar cost \$120.
- c) About twice a week he takes clients to lunch at the restaurant across the road. He always picks up the bill. Expenditure of this nature amounted to \$1,600 for the quarter.
- d) He sometimes lends money to clients who are having trouble paying their tax liabilities on time, charging interest calculated at 20% per annum for the time the loan is outstanding. He made loans of this nature totalling \$20,000 and received interest of \$350 on such loans for the quarter.
- e) He purchases a few personal investment magazines monthly to assist him in selecting the most appropriate shares in which to invest as part of his own investment portfolio (he does not make any investments on behalf of clients or advise them where to invest). He spent \$250 on these magazines for the quarter. After he has read the magazines he leaves them in his reception area until the next issue arrives so that his clients will have interesting current financial information to read while waiting for their appointments.
- f) His total share purchases were \$7,000 and total share sales were \$10,000 for the quarter. He buys and sells shares regularly and treats himself as a share trader for income tax purposes.
- g) His general client fees collected amounted to \$44,000 for the quarter. He also has a number of clients based in New York who he regularly advises by email on developments in Australian tax law. He received fees from these clients of \$4,000 for the quarter.
- h) One of his overseas clients has connections in the antique trade and once a quarter he purchases antiques from this client's connections, which is shipped to Australia as it is too valuable to send through the mail. He purchased a diamond ring for his wife costing \$4,000 and a painting costing \$18,000 to hang in his reception area during the quarter.
- i) He has an old-school friend who is a self-employed designer in the fashion industry. This friend refers wealthy models who have tax problems to Sergio in exchange for Sergio completing the friend's quarterly Business Activity Statements for free.
- j) His daughter also has Sergio help her with her high school commerce course homework, on which he estimates he spends 2 hours a week.

Required:

Advise how each of the above items would be treated by Sergio (you do not have to advise any other parties) for GST purposes.

You should briefly explain each answer and refer to specific section numbers, case law and ATO rulings where appropriate. You should also indicate how any amounts of liabilities or input tax credits would be determined, but do not have to perform the mathematical calculations.

You may assume that any parties with whom Sergio deals have registered for GST purposes where the nature of their activities allows them to register.

If, in your opinion, insufficient information has been given you are to specify what information is lacking and why it is necessary for you to have such information.

Your answer in all cases is to be supported by reference to the relevant legislation and case law.

PART B:

“Big Ben’s Clock Repairs” is a business near you. Indicate whether there will be GST on the following supplies to the business:

1. Big Ben’s has a mortgage with BULLS Business Loans, a credit provider.
2. It also has an overdraft with the TSG Bank.
3. Ben himself intends to buy some shares in the Commonwealth Bank.
4. Ben has life insurance, which he has just renewed.
5. The business will be buying new carpets from Harvey Norman on hire purchase. The hire purchase agreement states that the interest for the period is \$760.
6. Ben is trustee of the “Glockenspiel Unit Trust”. How will GST affect its management?

If, in your opinion, insufficient information has been given you are to specify what information is lacking and why it is necessary for you to have such information.

Your answer in all cases is to be supported by reference to the relevant legislation and case law.

Assignment 2 – 25%

Due Date: Submit via Moodle by Monday, 9 October 2017

Weighting: 25%

Length: 2000 words (plus or minus 10%)

In answering this question, if you believe insufficient information has been furnished to enable you to properly answer the question, or any part thereof, you are to specify what information you require and why, in your opinion, it was necessary to have this information.

IN ANSWERING THIS QUESTION ASSUME THE LAW REMAINS CONSTANT AT ALL TIMES

Nemlak Limited (Nemlak) commenced business in January 2016 and carries on business as a carpet manufacturer. It does not register for GST at the time it commences business operations. Its sales to the end of December 2016 are \$20,000 per month but Nemlak anticipates they will drop significantly unless it buys a machine to increase production. It cannot raise the finance to purchase the machine. As anticipated its sales drop to \$10,000 per month from January 2017. It comes to an agreement with a third party in June 2017 to share the profits from the use of the proposed new machine 50/50 provided the other entity pays half the consideration for the machine. The machine is bought for \$110,000. Delivery is made on 31 August 2017.

As a result of the increased cash flow resulting from the additional sales Nemlak commences buying and selling shares. Part of the costs in doing so are brokers fees during the period 1 September 2017 to 31 December 2017 of \$990.

Nemlak's sales increase to \$ 50,000 per month during the period 1 September 2017 to 31 December 2017.

To assist it in funding its share of the cost of the machine and its ongoing costs it borrows \$330,000 on 1 January 2018. The interest on this loan is \$33,000 per annum.

On 1 August 2016 Nemlak manufactures a carpet and agrees to sell it to USA limited a company incorporated in the UK. On 10 August Nemlak makes arrangements to export it to the UK. It issues an invoice to USA Ltd on that date. On 10 September 2016 USA Ltd cancels the sale. Nemlak then sells the carpet to an Australian buyer on 21 September 2016 for \$11,000.

On 15 August 2016 it sells some carpets to Wiley Norman Ltd for \$33,000. It delivers the carpets and issues an invoice. Two months later Wiley Norman Ltd is wound up and its liquidator declares that creditors will not receive any dividend.

Required one

Advise Nemlak fully on the GST implications of all of the above. What should Nemlak do in each case in relation to GST? What are its rights and obligations?

Your answer in all cases is to be supported by reference to the relevant legislation and case law.

Take Home Exam – 50%

The final assessment for this course will be a take-home exam which will be made available on Moodle during the University exam period (3 November 2017 to 20 November 2017). The final examination timetable is published prior to the examination period via the Atax Weekly Bulletin and on the School's website at: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations>.

You should check this timetable to find the dates of your take-home exams. **This is not a negotiable schedule.**

Exams will be released at 9am at regular intervals throughout the exam period. Submissions are due at 7am on the third day after the release date. For example, an exam released at 9am on 3 November 2017 will be due at 7am on 6 November 2017. All times are based on Sydney time.

Submissions will be made online through a Turnitin submission link on Moodle. Students will be permitted to use a range of resources and materials to prepare responses. Students will be required to state that they have not consulted any other person in relation to the content of the exam or responses to questions during the date of the exam's release on Moodle and the closing time for submissions of responses via Turnitin.

Students will only have one opportunity to submit (i.e. no resubmission of drafts) and no late submissions will be accepted.

For information on studying and preparing for a take home exam, please visit: <https://student.unsw.edu.au/open-book-and-take-home-exams>.

4.4 Assignment Submission Procedure

The following guidelines are offered as a general indication of what is expected in terms of the presentation of both assignments and research papers in flexible distance (Atax) courses.

Each assessment task may also have particular requirements not covered here. Where information here is in conflict with information provided by the course lecturer, you should follow the advice of your lecturer.

Assignment cover sheets

You must ensure that you include a cover page with each of your assignments that has the following information:

- your name
- your student ID
- the course code
- the course name
- the due date
- number of words

You should also include your name, ID and course code in the footer of your assignment document along with page numbers. A sample cover sheet can be found on Moodle in the Assessments section.

Margins

You should allow the following standard margins in your assignments to allow space for the lecturer's comments: Left and right margins — 3.5 cm; Top and bottom margins — 2.5 cm.

Style of presentation

Your assignment should be typed using an 11 or 12 point font. Single line spacing should normally be used, unless your lecturer tells you otherwise. Leave a line after each paragraph. Do not indent the first line of the paragraph. You should number each page of the assignment.

Footnotes and citation system

You should use footnotes as your referencing tool. Use end notes only if your computer cannot produce footnotes. Use the rules set out in a recognised citation and style guide such as the *Australian Guide to Legal Citation*. Footnotes are not normally included in the word limit, unless you include substantial commentary or discussion in the footnotes.

Assignment submissions and deadlines

This course uses UNSW Moodle for the electronic delivery and submission of assignments.

Please check your submission link – you may only be entitled to submit an assignment once in which case additional and subsequent submissions will not be accepted.

Step-by-step guides have been produced to assist students through the assignment submission process, and are available for download from the UNSW Teaching Gateway at <https://student.unsw.edu.au/moodle>.

Due date and time

Each assignment should be submitted via Moodle by midnight AEST (or AEDT, Australian Eastern Daylight Time, where applicable) on the specified due date unless otherwise stipulated. You are advised to submit your assignment early if possible, and to allow at least 15 minutes for the Moodle submission process. Most assignments will be parsed through Turnitin which will check the originality of your work. If you are given the opportunity to resubmit your assignment up until the due date you should be aware that even though you can submit more than once each day, Turnitin will only produce one originality report every 24 hours so there may be a delay on receiving your updated originality report after the first submission. The version of your assignment that is submitted at the due date will be the version that is accepted for marking. For information on submitting assignments via Turnitin please see <https://student.unsw.edu.au/Turnitin>. For information on how to interpret originality reports please see: <http://www.Turnitin.com/static/training/student.php>.

Name and save your assignment documents

For identification purposes, you are required to name all of your assignment files that you are submitting using the following naming convention:

Surname_GivenName_Course Code format.

For example: 'Lawson_Henry_TABL1001As1.doc'

You must also retain both an electronic and hard copy of every assignment. No mark can be given or concession awarded should an assignment be lost and no evidence of completion is able to be provided by the student.

Problems with Moodle assignment submission

If you encounter technical difficulties while attempting to access Moodle, and are unable to submit your assignment, please contact the IT Service Desk by email to ITServiceCentre@unsw.edu.au or by telephone on +61 (2) 9385 1333. Your lecturer will not be able to assist with assignment submission issues, and cannot accept assignments emailed direct to him/her.

Assignment return

Assignments may be marked electronically or on paper. Feedback for electronically-marked assignments will be made available electronically, usually through Moodle. Feedback for assignments marked by paper will be returned in hard copy format to the mailing address you have recorded on myUNSW. It is therefore important that you keep your address details up-to-date on myUNSW (<https://www.my.unsw.edu.au>). Lecturers will make every effort to return assignments (which are submitted on time) within two weeks with appropriate comments and feedback.

4.5 Late Submission and Penalties

An assignment is not considered to be late if it has been submitted via Moodle on or before the due time and date. Posted, faxed or e-mailed assignments will NOT be marked and should not be sent.

If you submit an assignment after the due date, please be aware that the following penalties will be applied.

- Where assignments are up to one week (i.e. 1–5 working days) late: 10% of the maximum marks available for the assessment item will be deducted.
- Where assignments are more than one week late and up to two weeks (i.e. 6–10 working days) late: 20% of the maximum marks available for the assessment item will be deducted.
- Where assignments are more than two weeks (i.e. 11 or more working days) late: the assignment can be perused, but no marks will be awarded. Assignments will be recorded only as having been submitted.

Please note that the penalties are applied to the maximum marks available for the assignment, not the actual mark awarded. For example, a student is due to submit an assignment by 16 August 2017. The assignment is in fact submitted on 30 August 2017 (10 working days late).

The penalty for lateness will be 20% of the maximum marks for the assessment. If the student's mark before the imposition of the penalty was a credit mark of 65%, after taking the penalty into account this mark will fall to 45%—a failure.

If illness or other verified circumstances beyond your control have a significant effect on your ability to submit an assignment by the due date, the normal penalty may be remitted. Doctor's reasons must be sufficiently detailed and specifically address the effect of the medical condition on your ability to complete assignments. For information on applying for penalty remissions through myUNSW Special Consideration portal, please visit: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/penalty-remissions>

General points

- The School's Administration Team supervises all penalty remission requests. Lecturers are not permitted to grant penalty remissions and you should not approach lecturers for this purpose.
- You should not anticipate that a Penalty Remission will be granted, and should endeavour to submit all assignments as soon as possible.
- If you require academic assistance contact your lecturer or the School's Administration Team (tbi@unsw.edu.au) during the period that you are preparing assignments.
- You have only 13 weeks in the Semester, during which time all assignments must be completed. You also need to prepare for the final examination in all courses. Therefore, your time management is very important.

The following is very important:

If your assignment is up to one week (i.e. 1–5 working days) late, your penalty remission request must clearly show that you are seeking a one week penalty remission and you must clearly state your reasons and provide all relevant documentation. If your reasons are judged insufficient you will receive no remission of penalty.

If your assignment is more than one week late but less than two weeks (i.e. 6–10 working days) late, your penalty remission request should indicate whether you are seeking a 10% or a 20% remission. You must clearly show why the penalty remission you are seeking is valid and provide all relevant documentation. If you have requested remission of a 20% penalty and your reasons are judged insufficient, you may receive either a 10% remission or no remission depending on the judged validity of your request. If you requested 10% and your reasons are judged insufficient you will receive no remission of penalty.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

5 COURSE RESOURCES

Prescribed text:

There are no prescribed textbooks. The materials have been designed to 'stand alone' aside from the legislation, rulings and Explanatory Memoranda. Where Rulings are cited as readings, they are often cited as 'optional reading' unless a reading of the Ruling is fundamental to an understanding of the relevant GST concepts.

Act/s:

You must purchase or have access to the following publication/s:

- *A New Tax System (Goods and Services Tax) Act 1999.*
- *A New Tax System (Goods and Services Tax) Regulations 1999.*

Citation and Style Guide:

In presenting written work for assessment in this course you must use an appropriate and consistent style for referencing and citation. The following is a selection of acceptable citation and style guides, which you may use as the basis for your written work. You must purchase or have access to one of the following publications.

- *Australian guide to legal citation* (Melbourne University Law Review Association & Melbourne Journal of International Law, 3rd ed, 2010). Available from <http://mulr.law.unimelb.edu.au/go/aglc>.

(This is free to download and is the citation style guide used by the majority of Australian legal journals.)

- Rozenberg P, *Australian guide to uniform legal citation* (Sydney: Lawbook Co, 2nd ed, 2003).
- Stuhmcke A, *Legal referencing* (Sydney: LexisNexis, 4th ed, 2012).

Recommended References:

Below is a list of further references that you may find useful in this course. Purchase of recommended references is not required.

- Woodley M (ed), *Osborn's Concise Law Dictionary* (London: Sweet & Maxwell, 12th ed 2013).

This is the classic, concise dictionary of legal terms which is very useful for students of law based subjects.

- McCouat P, *Australian Master GST Guide 2017* (CCH, 2017).
- Krever R, *GST Legislation Plus 2017* (Australian: ATP, 2017).
- *Australian GST Handbook 2016 - 2017* (Thomson Reuters 2016).

Electronic Databases:

The UNSW library subscribes to several electronic databases. The UNSW library database can be accessed at: <https://www.library.unsw.edu.au/study/information-resources/databases>
The website for this course is on Moodle at: <https://moodle.telt.unsw.edu.au/login/index.php>

6 COURSE EVALUATION AND DEVELOPMENT

The School of Taxation & Business Law's quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. The 2016 myExperience survey indicated a need for More explanation and elaboration on the complex GST topics in distance mode. To facilitate this the lecturer will post on Moodle information on aspects that students advise they are having difficulty with so as to enhance their understanding of complex issues. Towards the end of the semester, you will be asked to complete an online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content. Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhance the quality or course content and delivery.

7 COURSE SCHEDULE

DISTANCE STUDENTS

Wk	Beginning	Module	Topic	Events / Submissions
1	24 July	1	Introduction to the GST law	Audio1
2	31 July	1	Introduction to the GST law	
3	7 August	2	Input tax credits	Audio 2
4	14 August	2	Input tax credits	
5	21 August	3	Exemptions	Audio 3
6	28 August	3	Exemptions	Assignment 1
7	4 September	4	Administration and compliance	
8	11 September	4	Administration and compliance	Audio 4
9	18 September	5	Special rules relating to corporate and commercial activity	
Mid-semester break from Saturday, 23 September to Monday, 2 October 2017 (NOTE: Daylight saving begins on Sunday, 1 October 2017)				
10	3 October	5	Special rules relating to corporate and commercial activity	Audio 5 Assignment 2
11	9 October	5	Special rules relating to corporate and commercial activity	
12	16 October	6	Agency and anti-avoidance	Audio 6
13	23 October		Revision	
Examination period from Friday 3 November to Monday 20 November 2017				