

TABL3028

**INTERNATIONAL TAX:
DESIGN AND STRUCTURE**

**Course Outline
Semester 1, 2017**

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PART A: 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.

1.1 Introduction to the Course

The focus of this course is on the study of the design imperatives, design choices and design influences in respect of those aspects of each jurisdiction's income tax system that apply to cross border flows of people, income and investment. While the major issues that confront each jurisdiction are broadly similar, the design choices made by each jurisdiction vary. The reasons for such variation in choices can be many, including historical factors, the jurisdiction's capital import and capital export characteristics (both

as to relative quantum and components), political choices and affiliations, the size, stage of development and make-up of the jurisdiction's economy, and treaty and other international obligations.

Study of this course will not only involve identification of the different choices that can be made in respect of each fundamental aspect of a jurisdiction's international tax system, but will also entail study of the causes of such variation and the relative merits and demerits of each design choice. It provides a useful foundation for subsequent more focused study of the international tax regimes of individual jurisdictions and would provide a useful context for prior study of such systems. Unlike many of the postgraduate taxation courses, this course does not focus on the detailed provisions of the relevant tax laws, but instead the conceptual underpinning fundamentals.

Furthermore, it is noted that the study of the role and context of double tax agreements (DTAs) in a jurisdiction's international tax system is an essential part of this course, however, this involves very limited study of the individual articles adopted in the OECD and other model treaties or of the treaties of individual jurisdictions. Students wishing to undertake such detailed study should consider enrolling in *TABL5537 Double Tax Agreements*.

While, as noted above, this course is not intended to be a study of Australia's international tax rules, due to the propensity of Australia to adopt elements of a variety of the alternative design choices available for a number of the components of its international tax system and the authors' intimate knowledge of those rules, the Australian tax system is used as a source of examples of alternative approaches in a number of cases in these materials.

By taking the opportunity to engage yourself in the discussions and exchanges that are possible in this relatively new course (through audio conferences or online), you can contribute to the course's growth and evolution. In addition, you should regularly check the course web page as it is likely that additional resources will be distributed or pointed out during the Semester.

2 COURSE DETAILS

2.1 Teaching Times and Locations

This course is fully on-line using the University's learning management system, Moodle.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Suggested Study Commitment

You should plan to spend an average of 10-12 hours per week on this course to perform well (including class attendance, online participation, assignments, examination preparation etc). The information included on the overview page of each module should help you plan your study time.

2.4 Course Synopsis

This course addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different approaches that can be, and are, implemented in different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different systems produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing approaches. Issues dealt with in the course include: jurisdictional nexus rules (residence and source); taxation of cross border active income flows; taxation of cross border passive income flows; unilateral measures adopted for the relief of double taxation; host country and home country considerations in taxing cross border business activities; international anti-avoidance provisions; and double tax treaties.

2.5 Relationship to Other Courses in the Program

This is an optional course offered as part of the Atax postgraduate programs. This course is part of the international stream of postgraduate courses. It logically follows on from the foundation course TABL3020/5520 *Principles of Australian International Taxation* and will assist in providing a context for the more advanced postgraduate courses such as TABL5504 *Asia Pacific Tax Regimes*, TABL5508 *International Tax: Anti Avoidance*, TABL5537 *Double Tax Agreements* and the specific tax system courses offered by the School of Taxation and Business Law. Whilst there are no formal prerequisites, an understanding of the material covered in TABL3020/5520 (or an equivalent course dealing with another tax jurisdiction) would be most desirable.

2.6 Summary of Course

This course addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different systems that can be, and are, adopted by different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different systems produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing systems.

Issues dealt with in the course include:

- jurisdictional nexus rules (residence and source)
- taxation of cross border active income flows
- taxation of cross border passive income flows
- unilateral measures adopted for the relief of double taxation
- host country and home country considerations in taxing cross border business activities
- international anti-avoidance provisions
- double tax treaties,
- harmful tax competition, and
- the G20/OECD Base Erosion Profit Shifting (BEPS) project.

The study guide for *International Tax: Design and Structure* comprises six modules:

- Module 1 Introduction and conceptual framework
- Module 2 Taxation of residents and double tax relief
- Module 3 Taxation of non-residents
- Module 4 International anti-avoidance measures
- Module 5 Double Tax Agreements (DTAs)
- Module 6 Additional case studies

2.7 Course Objectives

On successful completion of this course, students will be able to:

- explain the fundamentals of international tax and how it works in practice
- demonstrate a thorough understanding of fundamental tax concepts such as:
 - residence
 - source
 - double taxation and double taxation relief
 - withholding tax
 - Double Tax Agreements.
 - international tax avoidance and the measures adopted to combat it
- broadly identify how residents and non-residents are taxed in different jurisdictions.
- analyse the different approaches that jurisdictions can adopt in addressing these issues, the different design imperatives that led to these different approaches and the different outcomes (from both a practical and policy perspective) that they produce.
- outline proposals by the OECD to deal with selected problems associated with base erosion and profit shifting (BEPS)
- compare the OECD BEPS recommendations with current Australian rules on selected issues.

2.8 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 Part B of the course outline.

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	<p>Demonstrate a working knowledge of the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows.</p> <p>Demonstrate a practical understanding of the fundamentals of international tax and how it works in practice.</p> <p>Demonstrate a broad awareness of how residents and non-residents are taxed in different jurisdictions.</p> <p>Demonstrate a broad awareness of OECD recommendations on selected issues as part of the BEPS project</p>	<p>Module Activities</p> <p>Assignments</p> <p>Examination</p>
2	Critical thinking and problem solving	<p>Apply the fundamental concepts and legal rules of international taxation to practical scenarios and problems.</p> <p>Demonstrate an ability to locate appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.</p> <p>Contrast OECD recommendations on selected issues as part of the BEPS project with current Australian rules</p>	<p>Module Activities</p> <p>Assignments</p> <p>Examination</p>
3a	Written communication	<p>Recognise and resolve legal and tax problems and develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.</p> <p>Apply correct citation and referencing conventions in properly acknowledging all source material used.</p>	<p>Assignments</p> <p>Examination</p>
3b	Oral communication	Not specifically addressed in this course.	
4	Teamwork	Not specifically addressed in this course.	
5a.	Ethical, social and environmental responsibility	Not specifically addressed in this course.	
5b.	Social and cultural awareness	Analyse the different approaches that jurisdictions can adopt, the different design imperatives and influences (such as tax policy, historical and/or cultural factors) that led to these different approaches and the different outcomes (from both a practical and policy perspective) that they produce.	<p>Module Activities</p> <p>Assignments</p> <p>Examination</p>

3 SUPPORTING YOUR LEARNING

3.1 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. So as 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.

3.2 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

3.3 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).

3.4 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 audio 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 an audio conference. You can only start to come to grips with material if you work on it actively. As a general rule each audio conference will cover the module/s between the previous audio conference and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each audio conference may be provided via Moodle throughout the Semester. Exact dates and times for audio conferences will be advised via a timetable that you will find on Moodle and on the TBL Website (under Timetables).

There are six audio conferences scheduled for this course during the Semester. Each audio conference is of approximately one and a half hours duration.

Remember audio conferences are not lectures—your active participation is an important part of the learning experience and preparation for examinations!

4 COURSE RESOURCES

4.1 Prescribed Textbook/s

Arnold B & McIntyre M, *International Tax Primer* (Kluwer Law International, 3rd ed, 2016)

4.2 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).

This is free to download and is the citation style guide used by the majority of Australian legal journals. Available from <http://mulr.law.unimelb.edu.au/go/aglc>. Print copies can be purchased from UNSW Bookshop.

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

4.3 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.

- Isenbergh J, *International Taxation* (New York: Foundation Press, 2000).
- Ault H & Arnold B, *Comparative Income Taxation: A Structural Analysis* (Kluwer Law International, 3rd ed).
- Deutsch R, Arkwright R & Chiew D, *Principles and Practice of Double Taxation Agreements: A Question and Answer Approach* (BNA International, 2008). Available at UNSW Library
- OECD Committee on Fiscal Affairs, *Model Tax Convention on Income and on Capital* (OECD, Condensed Version, 15 July 2005). (This is available from the OECDSource database through the UNSW Library system.)
- Lymer A & Hasseldine J (eds), *The International Tax System* (Kluwer Academic Publishers, 2002).
- *The International Tax Policy Forum* (ITPF) www.itpf.org
- IBFD Taxation Research Platform. Log into the UNSW Library (from the 'myLibrary' tab at <http://www.library.unsw.edu.au/>) then access the platform at: <http://www.ibfd.org/>
- *OECD Final BEPS Reports* <http://www.oecd.org/ctp/beps-2015-final-reports.htm>).

5 COURSE EVALUATION AND DEVELOPMENT

The School of Taxation and 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. Towards the end of the Session, 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 enhancing the quality of course content and delivery.

Recent CATEI surveys have indicated a high level of satisfaction with this course. One area of concern identified was the feedback received by students on their progress in the course. Students will be encouraged to participate in the audio conferences scheduled for this course as this is a primary means for discussion of problems and to gauge their progress. Additionally, due dates for final assignments has also been brought forward.

6 ASSESSMENT

6.1 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 per cent or more of the total marks available in the course and
- at least 40 per cent of the marks available for the final examination in the course.

IMPORTANT NOTE:

There are different assessment tasks for undergraduate students and postgraduate students. Ensure you complete the correct tasks.

6.2 Take Home Exams

The final assessment for this course will be a take-home exam which will be made available on Moodle during the University exam period (9 June 2017 to 26 June 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 9 June 2017 will be due at 7am on 12 June 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>.

6.3 Assessment Details: Undergraduate Students ONLY (TABL3029)

Assessment Task	Weighting	Length	Due Date
Assignment 1	20%	2000 words	Monday, 3 April 2017
Assignment 2	20%	2000 words	Monday, 15 May 2017
Take Home Exam	60%	TBA	TBA

6.4 Assignment Questions: Undergraduate Students ONLY (TABL3028)

Assignment 1: Undergraduate Students (TABL3028)

Due Date: Submit via Moodle by **Monday, 3 April 2017 (23:59 AEST*)**

Weighting: 20%

Length: 2000 words (plus or minus 10%)

*Australian Eastern Standard Time (Sydney time)

Topic:

Identify three approaches to defining the residence of a corporation that have been used by countries. Discuss the advantages and disadvantages of these approaches from the viewpoint of tax administrators. Give examples of situations where the use of differing approaches by different countries can mean: (a) that a corporation is regarded as a dual resident; and (b) that a corporation is regarded as a resident of neither country. Discuss the problems and opportunities that can arise when a corporation is: (a) a dual resident; and (b) a resident of neither country.

Assignment 2: Undergraduate Students (TABL3028)

Due Date: Submit via Moodle by **Monday, 15 May 2017 (23:59 AEST*)**

Weighting: 20%

Length: 2000 words (plus or minus 10%)

*Australian Eastern Standard Time (Sydney time)

Topic:

Consider the manner in which Australia chooses to tax foreigners on their capital gains. How does this differ to the manner in which Australia chooses to tax foreigners on their ordinary income gains? Do you consider the difference to be warranted or desirable?

Evaluation Criteria for Undergraduate Assignments

An important note on word limits

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Your lecturer will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:

- ability to cut through the undergrowth and penetrate to key issues
- identification of key facts and the integration of those facts in the logical development of argument
- in the case of problem assignments, this means tying argument back to the problem and severely pruning less relevant material
- demonstration of a critical mind at work and, in the case of better answers, of value added to key issues over and above that of the source materials
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English (this includes correct grammar, spelling and punctuation), and sentences which are meaningful
- accurate numerical answers
- use of graphs, where appropriate, to support your argument
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.

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.

6.5 Assignment Preparation and Submission

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 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.

Abstract

An abstract is used to summarise the subject of a research paper. Abstracts are only required for research papers and should contain 100 to 200 words. Do not write an abstract for a problem-type assignment.

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.

Headings/Table of contents

Headings should be typed in bold. Only capitalise the first letter of the heading. Do not capitalise the entire heading. If you have written a long essay with many parts, a table of contents should be used. Otherwise, do not include one.

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.

Bibliography

Details of works cited in the text are provided in a bibliography which is placed at the end of the document on a new page under the heading 'Bibliography'. The bibliography is not included in the word limit.

All publications (books, articles, theses etc) are included in the bibliography. Legal cases and legislation are not included in the bibliography. If a list of cases is considered necessary due to the large number used, it should be in alphabetical order under a separate heading 'Legal cases'. A similar separate list, headed 'Legislation', is used if needed for legislation.

Your bibliography must be presented in the following format:

1. Items in the bibliography are listed alphabetically by author or source.
2. The citation style of the item should be in accordance with a recognised and appropriate citation and style guide, except that specific page references are not included.

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.

Late submission 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 (ie 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 (ie 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 (ie 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 2016. The assignment is in fact submitted on 30 August 2016 (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.

Penalty remission

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. All medically related requests must be made using the Penalty Remission form.

Doctor's reasons must be sufficiently detailed and specifically address the effect of the medical condition on your ability to complete assignments.

General points

The Student Services Office 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 Academic Support Coordinator 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.

Guidelines for lodging a Penalty Remission Request

IMPORTANT NOTE: The following instructions only relate to assessment tasks that are weighted below 20% (19% and less). If the assessment task you are seeking penalty remission for is weighted 20% or more then you must apply for Special Consideration. Instructions on how to apply for Special Consideration can be found later in this course outline.

All requests for Penalty Remissions must be made in writing using the Penalty Remission Application form. Penalty Remissions should be posted (within 24 hours of submitting your assignment) to:

Penalty Remissions
School of Taxation & Business Law,

The University of New South Wales,
UNSW Sydney, NSW 2052.

It is your responsibility to give full reasons for requesting remission of the penalty, in writing, and to ensure that all necessary documentation are sent with your Penalty Remission application.

YOU MUST ALSO INDICATE YOUR INTENTION TO APPLY FOR PENALTY REMISSION BY EMAILING THE SCHOOL OFFICE (tbl@unsw.edu.au).

If you are unsure whether your situation is likely to be a 'reasonable' request you should refer to the 'Grounds for Penalty Remission Being Granted' policy presented in the *Tax Distance Course Student Guide*. You may wish to seek further advice from the Student Services Office in order to obtain an indicative reply (you will then need to provide all relevant documentation to substantiate your formal request).

The following is very important:

If your assignment is up to one week (ie 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 (ie 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.

Extensions of time in exceptional circumstances

Only in the most exceptional circumstances will you be awarded any marks for an assignment submitted more than two weeks late. If you believe such truly exceptional circumstances apply as to justify submission more than two weeks beyond the due date, please contact the School Office on +61 (2) 9385 9534 so that your case can be considered by the appropriate Program Convenor as quickly as possible. Appropriate documentation will need to follow your telephone request rapidly. You should be aware that where an extension of time later than two weeks after the submission date is granted, this new date is an absolute deadline. No later submission date will be permitted and the late penalty rules will not apply.

7 SUGGESTED COURSE SCHEDULE – DISTANCE STUDENTS

Wk	Beginning	Module	Topic	Events / Submissions
1	27 February	1	Introduction and conceptual framework	
2	6 March	2	Taxation of residents and double tax relief	
3	13 March	2	Taxation of residents and double tax relief	Audio Conference 1 PG Research Paper synopsis (ONLY if choosing own topic)
4	20 March	3	Taxation of non-residents	
5	27 March	3	Taxation of non-residents	Audio Conference 2
6	3 April	4	International anti-avoidance measures	PG Research Plan UG Assignment 1
7	10 April	4	International anti-avoidance measures	Audio Conference 3
Mid-semester break from Friday, 14 April to Sunday, 23 April 2017 (NOTE: Daylight saving ends on Sunday 2 April 2017)				
8	24 April	5	Double Tax Agreements (DTAs)	Audio Conference 4
9	1 May	5	Double Tax Agreements (DTAs)	
10	8 May	5	The BEPS Project	
11	15 May	6	The BEPS Project	Audio Conference 5 PG Research Paper UG Assignment 2
12	22 May	–	Course revision	
13	29 May	–	Course revision	Audio Conference 6
Examination period from Friday 9 June to Monday 26 June 2017				

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

8 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

Business Undergraduate Program Learning Goals and Outcomes

- 1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.**
You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.
- 2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.**
You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.
- 3. Communication: Our graduates will be effective professional communicators.**
You should be able to:
 - a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and
 - b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.
- 4. Teamwork: Our graduates will be effective team participants.**
You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team's processes and ability to achieve outcomes.
- 5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.**
You will be able to:
 - a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
 - b. Identify social and cultural implications of business situations.

9 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: <https://student.unsw.edu.au/plagiarism> as well as the guidelines in the online ELISE tutorials for all new UNSW students:

<http://subjectguides.library.unsw.edu.au/elise>

To see if you understand plagiarism, do this short quiz:

<https://student.unsw.edu.au/plagiarism-quiz>

For information on how to acknowledge your sources and reference correctly, refer to the 'Citation and Style Guide' in the 'Course Resources' section of this course outline.

10 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students 'Managing your Program' webpages: <https://student.unsw.edu.au/program>.

10.1 Workload

It is expected that you will spend at least **nine to ten hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your **Moodle course websites** in the **first week of semester**. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information on expected workload: <https://student.unsw.edu.au/uoc>

10.2 Attendance

Your regular and punctual attendance at lectures and seminars, and in online activities, is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment. For more information, see: <https://student.unsw.edu.au/attendance>

10.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at:

<https://student.unsw.edu.au/conduct>

10.4 Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see <http://safety.unsw.edu.au/>

10.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

11 SPECIAL CONSIDERATION

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:

1. All applications for special consideration must be **lodged online through myUNSW within 3 working days of the assessment** (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: <https://student.unsw.edu.au/special-consideration>
2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will **not** be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel) **not** by tutors.
5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

Business School Protocol on requests for Special Consideration for Final Exams:

The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance is set out under the 'Assessment' section.
3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam in undergraduate and postgraduate courses:

Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The date for Business School supplementary exams for all Schools for Semester 1, 2017 are:

Tuesday 11 July 2017	Exams for the Schools of: Accounting, Marketing
Wednesday 12 July 2017	Exams for Schools of: Banking and Finance Management Risk and Actuarial Studies
Thursday 13 July 2017	Exams for the Schools of: Economics Taxation and Business Law Information Systems

If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. Supplementary exams will not be held at any other time.

2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student's original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Absence from a supplementary exam without prior notification does not entitle the student to have the original exam paper marked, and may result in a zero mark for the final exam.

The Supplementary Exam Protocol for Business School students is available at:
<http://www.business.unsw.edu.au/suppexamprotocol>

12 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
<https://www.business.unsw.edu.au/students/resources/learning-support>
The EDU offers academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building.
Phone: 9385 7577 or 9385 4508; Email: edu@unsw.edu.au.
- **Business Student Centre**
<https://www.business.unsw.edu.au/students/resources/student-centre>
Provides advice and direction on all aspects of admission, enrolment and graduation.
Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.
- **Moodle eLearning Support**
For online help using Moodle, go to: <https://student.unsw.edu.au/moodle-support>
For technical support, email: itservicecentre@unsw.edu.au Phone: 9385 1333.
- **UNSW Learning Centre**
<http://www.lc.unsw.edu.au/> Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library services and facilities for students**
<https://www.library.unsw.edu.au/study/services-for-students>
- **IT Service Centre**
Provides technical support for problems logging in to websites, downloading documents etc. <https://www.it.unsw.edu.au/students/index.html>
Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.
- **Wellbeing, Health and Safety** <https://student.unsw.edu.au/wellbeing> Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Phone: 9385 5418.
- **Disability Support Services**
<https://student.unsw.edu.au/disability> Provides assistance to students who are trying to manage the demands of university as well as a health condition, learning disability or have personal circumstances that are having an impact on their studies. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: disabilities@unsw.edu.au