

TABL3006/5506 TAX LITIGATION

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.

Communication with Staff

When you contact staff by email, please:

- Use your University (not personal) email address
- Specify the course TABL3006/5506 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 fully online using the University's learning management system, Moodle.

2.2 Units of Credit

The course is worth 6 units of credit.

2.3 Summary of Course

This course considers the Courts, Administrative Tribunals, and the Inspector-General of Taxation who all undertake their own particular types of supervision of the ATO and (where appropriate) provide redress for taxpayers. Mention is made of the different roles played by, and the 'creative tensions' between, the Executive (which includes the Tax Office and the Administrative Appeals Tribunal) and the Courts.

The study guide for *Tax Litigation* comprises six modules:

Module 1	Self-assessment tax system
Module 2	Taxpayer advice
Module 3	Information gathering powers of the Commissioner
Module 4	Legislative framework for decision validation and challenging a decision
Module 5	Challenging a taxation decision
Module 6	Judicial review and ancillary matters

2.4 Course Aims and Relationship to Other Courses

TABL3006/5506 *Tax Litigation* is a pivotal subject for all tax professionals.

The main purpose of this course is to assist you gain key insights into how to launch various challenges to acts or omissions on the part of the Commissioner.

The course commences with the assessment making powers of the Commissioner and then goes on to consider the criteria for a successful challenge to acts or omissions on the part of the Commissioner. The materials apply equally well to comparable issues arising with other 'heads of revenue' (including GST, FBT and Superannuation).

This course focuses on the challenges all parties (the Tax Office, taxpayers, tax advisors, tribunals and the courts, Inspector-General, Ombudsman, etc.) face when considering the appropriateness of the dispute resolution avenues taxpayers have available to them.

An understanding of, not only the technical/operational 'rules' of tax administration, but also of the complex nature of the challenge process within the tax system, is critical to a full and contextual understanding of how the self-assessment system operates.

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 an understanding of the self-assessment process and how to challenge acts or omissions on the part of the Commissioner.	Module Activities Audio conferences Assignments Examination
2	Critical thinking and problem solving	Demonstrate a critical perspective on the operation of how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers	Module Activities Audio conferences Assignments Examination
3a	Written communication	Demonstrate a clear, effective and well-reasoned analysis of the critical issues in the challenge process and information gathering powers of both the Commissioner and taxpayers Demonstrate an ability to interpret and analyse relevant law and research and apply theoretical constructs to practical problems especially in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts. Apply correct citation and referencing conventions in properly acknowledging all source material used.	Module Activities Audio conferences Assignments Examination
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	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).

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 general 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 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 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 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.

4.2 Assessment Details

Assessment Task	Weighting	Length	Due Date
Assignment 1	20%	2000 words	Monday, 7 August 2017
Assignment 2	20%	2000 words	Monday, 18 September 2017
Take Home Exam	60%	TBA	TBA

4.3 Assessment Format

Assignment 1 – 20%

Due Date: Submit via Moodle by **Monday, 7 August 2017**

Weighting: 20%

Length: 2000 words (plus or minus 10%)

Topic:

An individual, non-business taxpayer feels most aggrieved that the ATO has selected her for an audit. The reason given by the ATO is that:

- over the last 3 years, she has consistently reported only dividend and interest income but never reported any net capital gains or other income, and
- in their opinion, her standard of living exceeds that which she should have if reference is had to her declared income.

The ATO issues a notice in terms of s 353-15 and executes this without prior notice to the taxpayer. They forcibly enter her premises (using a locksmith) and make copies of all her hard drives. The only person present when the ATO are at her premises is the caretaker of the building, as they attend her premises on a public holiday. Nothing is said to the caretaker about the purpose of the visit by ATO officers.

The ATO then issues an amended assessment.

Both the taxpayer and her tax agent are angry at the conduct of the ATO.

Required:

Answer each of the following parts, explaining your reasoning in each case.

The taxpayer's tax agent advises her that none of the steps taken by the ATO is a matter for review by the Administrative Appeals Tribunal or an appeal to the Federal Court, in all cases under Part IVC of the *Taxation Administration Act* 1953. Do you agree?

Your answer must refer to each step taken by the ATO. Your answer must state whether in your opinion, are there other possible remedies she may have in relation to any one or more of the steps taken by the ATO? Is the Inspector General of Taxation likely to be of help?

In your answer refer to all relevant legislation, case law and where appropriate, tax office documents.

If you believe there are insufficient facts to properly answer the question specify what facts are needed and why they are necessary to answer the question.

Evaluation Criteria

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
- 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.

Assignment 2 – 20%

Due Date: Submit via Moodle by **Monday, 18 September 2017**

Weighting: 20%

Length: 2000 words (plus or minus 10%)

Topic:

The Commissioner issues an assessment to ZED Ltd for \$100,000. An assessment for the same amount and based on the same facts is issued to QUE Ltd. In issuing each assessment, the Commissioner advises each taxpayer that the assessments have been issued to protect the Commissioner's position pending the outcome of proceedings that are currently before the full bench of the Federal Court as the time periods for amending each taxpayer's assessment in terms of section 170 ITAA 36 is about to expire.

Required:

Advise both ZED and QUE if they are able to challenge the Commissioner's conduct and if so what means are available to so challenge the Commissioner.

Your advice is to include consideration of (but not confined to) such aspects as:

- the range of potential remedies available and why you advise using one or more of these in preference to others

- what the taxpayers must show (in broad outline) to successfully prosecute the form of challenge that you suggest
- the burden of proof applicable.

If the same issues arise for each taxpayer you need repeat your analysis but simply refer to the former analysis.

In your answer refer to all relevant legislation, case law and where appropriate, tax office documents.

If you believe there are insufficient facts to properly answer the question specify what facts are needed and why they are necessary to answer the question.

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- 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
- 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.

Take Home Exam – 60%

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.

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 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.

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.

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 (1) 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 Textbook/s

Woellner RH, Barkoczy S, Murphy S, Evans C and Pinto D, *2017 Australian Taxation Law* (Sydney: Oxford University Press, Australia Ltd, 27th edition 2016).

Act/s

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

- *Income Tax Assessment Act 1936*
- *Administrative Appeals Tribunal Act 1975*
- *Taxation Administration Act 1953*
- *Administrative Decisions (Judicial Review) Act 1977*

- *Constitution*
- *Judiciary Act 1903*

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.

- Deutsch, Friezer, Fullerton, Gibson, Hanley & Snape, *Australian Tax Handbook 2016* (Sydney: ATP, 2016).

In those parts of the materials dealing with constitutional matters or administrative law matters, you may find a general constitutional law text or administrative law text useful.

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. 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 of course content and delivery.

7 COURSE SCHEDULE

Wk	Beginning	Module	Topic	Events / Submissions
1	24 July	1	Self-assessment tax system	Audio Conference 1
2	31 July	2	Taxpayer advice	
3	7 August	2	Taxpayer advice	Audio Conference 2
4	14 August	3	Information gathering powers of the Commissioner	Assignment 1
5	21 August	3	Information gathering powers of the Commissioner	Audio Conference 3
6	28 August	3	Information gathering powers of the Commissioner	
7	4 September	4	Legislative framework for decision validation and challenging a decision	Audio Conference 4
8	11 September	4	Legislative framework for decision validation and challenging a decision	Audio Conference 5
9	18 September	5	Challenging a taxation decision	Assignment 2
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	Challenging a taxation decision	
11	9 October	6	Judicial review and ancillary matters	
12	16 October	6	Judicial review and ancillary matters	Audio Conference 6
13	23 October		Revision	
Examination period from Friday 3 November to Monday 20 November 2017				