



**THE UNIVERSITY OF AUCKLAND  
BUSINESS SCHOOL**

**The University of Auckland Business School**

**Course Outline 2014  
COMLAW 748 – Tax Disputes**

**Semester 1**

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### **Course Prescription**

An advanced study of all aspects of the statutory disputes and challenge procedures in the Tax Administration Act 1994. The course covers the powers of the Commissioner to propose adjustments, conduct investigations and raise assessments. It reviews the administrative law obligations imposed on the Commissioner, taxpayer rights and the power of the Courts to supervise and review the assessment process.

### **Goals of the course**

The aim of the course is to provide students with a detailed understanding of the statutory disputes and challenge procedures laid down in the Tax Administration Act 1994. The course examines both the tax technical and policy aspects relevant to disputes between the Commissioner and taxpayers. The course provides students with an opportunity to increase their research, writing and group presentation skills by the completion of a major paper on various aspects of the disputes regime which requires students to apply all aspects of the statutory procedure they have mastered during the course. Emphasis is therefore placed on good analytical skills and presentation of researched, comprehensive and well reasoned solutions.

### **Learning Outcomes**

Students who take and pass this course will be able to:

1. Identify and comprehend the major steps in the statutory disputes and challenge procedures
2. Analyse the policy and principles underlying the disputes regime
3. Apply their knowledge to prepare a NOPA, NOR, or SOP regarding a proposed adjustment
4. Analyse the law in order to understand the statutory response periods that govern the disputes regime and how to preserve their client's right.
5. Demonstrate by synthesis enhanced research, writing and presentation skills
6. Recognise and evaluate the requirements for a valid assessment and determine which is the best forum and procedure to contest it where appropriate

## **Learning and Teaching**

This is an intensive course taught over 3 consecutive days (Thursday – Saturday, 29 to 31 May 2014) from 9.00am – 4.30pm each day.

Course Materials will be distributed 2 weeks prior to class.

### *Teaching Staff:*

Course Co-ordinator

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Senior Lecturer

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## **Learning Resources**

There is no prescribed text but it is essential that students have a copy of the Tax Administration Act 1994. Reference to the legislation will be made constantly throughout the course.

Copies of all relevant cases and commentaries will be circulated prior to class. Other texts that can be usefully consulted (and all are available in the Davis Law Library) are

- \* Tax Disputes in New Zealand – A Practical Guide, M Keating, CCH Ltd, 2012
- \* Articles on Tax Disputes in New Zealand Journal of Tax Law and Policy

There are a variety of on-line resources available that will assist students in this course. Davis Law Library staff are available to assist students in accessing all on-line materials available.

## **Assessment**

The final grade for the course is made up by the following:

Attendance and Participation	20%
Final paper completed after course	80%

There is no examination in this paper.

Refer to the Postgraduate Guide 2014 for further information.

## **Attendance and Participation**

Attendance and participation are worth 20% of the final grade. Allocating marks to class participation reflects the desire to encourage feedback and discussion within the course. Although the course will be taught predominantly in a lecture format, the small size of the class (no more than 20 students) encourages interaction and student participation.

## **Final Paper:**

The final paper is worth 80% of the final mark. The paper must be approximately 6,000 words in length. It must be completed and handed in to the Department of Commercial Law two weeks after the course.

The final paper will test research, analytical and writing skills by requiring students to apply a number of different aspects of the statutory disputes procedure to detailed fact patterns, thereby testing their depth of knowledge and problem-solving ability.

## **Assessment of Learning Goals**

Students are expected to demonstrate a high level of knowledge regarding the application of Part IVA Tax Administration Act. Students must be able to demonstrate an understanding of the policy and structure of the disputes procedure.

## **Programme and Course Advice**

Prerequisite: Selected Applicants with BCom, BCom(hons), LLB, LLB(hons) or similar.