

**Course Outline 2017**  
**COMLAW 301: TAXATION (15 POINTS)**  
**Semester 2 (1175)**

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**Course Prescription**

An introduction to the Income Tax Act and the Goods and Services Tax Act. Specific topics include: the nature of income, taxation of common types of income, deduction of expenses, prohibition of various types of expenses, provisional tax, and tax returns (both income tax and GST).

**Programme and Course Advice**

Pre-requisites: COMLAW 201 or COMLAW 203

**Goals of the Course**

This course aims to provide students with a general understanding of the New Zealand tax system and serves as an introduction to the Income Tax Act 2007, the Tax Administration Act 1994 and the Goods and Services Tax Act 1985. This course is compulsory for membership of Chartered Accountants Australia and New Zealand (CAANZ) and, as such, has been specifically designed to conform to the requirements of "Technical Topic Area 5: Taxation".

**Learning Outcomes**

By the end of this course it is expected that the student will be able to:

1. Research a tax law topic.
2. Identify and describe the determination and administration of New Zealand taxation.
3. Explain special types of taxation such as fringe benefit tax, goods and services tax, the taxation of land transactions and the taxation of personal property.
4. Identify and analyse domestic legal tax issues.
5. Complete a basic GST and Income Tax return.

**Content Outline**

Week 1-2	Researching Tax, Introduction, Nature of Income, FBT, Core Provisions
Week 3	Capital/Revenue Receipts, Business Income
Week 4	Business Income, Employment Income
Week 5	Employment Income, Personal Property and Land
Week 6	Land Transactions
Week 7-8	Deductions
Week 9	Repairs & Maintenance, Depreciation, Timing
Week 10	Tax Returns
Week 11	Provisional Tax, GST
Week 12	GST

## Learning and Teaching

Lectures will be held on Tuesday from 8am–10am in room LibB15 (109-B15) and Friday 9am–10am in room OGGB3 (260-092). Accordingly, there will be 3 hours of lectures per week for the entire semester. In addition, there are 7 one-hour tutorial classes (attendance at which is compulsory). Active participation in tutorials is essential.

### Course Co-ordinator

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### Course Director

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## Teaching Staff

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## Guest Lecturers

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Xiaowei Ding (XD),  
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Peter Scott (PS),  
Partner, KPMG Tax Department,  
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## Learning Resources

Students should be equipped with the following books throughout the semester:

Text Book, either:

- Foundations of New Zealand Taxation Law (CCH Wolters Kluwer, 2017).
- New Zealand Taxation (Thomson Reuters)

Plus: Any Student Tax Legislation for 2017

## Assessment

The final grade for the course comprises the following:

Mid-semester test	25%
Tutorial Assessment	5%
Tutorials	7%
Tax Law Research Quiz	3%
Final exam	60%
	<b>100%</b>

**Mid-Semester Test.** The mid-semester test is worth 25% of the total marks for the course. It will last for 1 hour and 30 minutes (plus 10 minutes reading time) and is scheduled for Week 6 on Thursday 31<sup>st</sup> August 2017 between 6.00pm to 9.00pm (exact time to be confirmed). It will be open book.

**Tutorial Assessment.** This is worth 5% of the total marks for the course. It is an individual assessment and must be in written form and presented to your tutor. The length of the assignment is to be 500 words (+/- 10%), excluding any footnotes, appendices, glossaries or other non-substantive content. The submission deadline is 5 pm on Friday 13 October 2017. The question will be distributed during the course.

**Tutorials.** Beginning in Week 4, there will be 7 face-to-face tutorials, which are worth 7% of the total marks for the course. Marks are allocated for participation. The tutorial questions will be distributed in due course. Attendance is compulsory. Students will be expected to prepare in advance for the tutorials. Model answers to tutorial questions will not be provided.

**Tax Law Research Quiz.** Students are required to review the Tax Law Research materials available via the COMLAW301 Canvas course page. The online materials consist of four Workbooks covering case law, legislation, tax commentary and online tax resources. Practise searching these taxation legal database resources described in the workbooks, then complete the multi-choice Tax Law Research Quiz which is also accessible via the COMLAW301 Canvas course page. Successful completion of this research component will gain each student 3% towards the final mark. It must be completed by 11:59pm on Sunday 13 August 2017-

**Final Exam.** The exam is 3 hours long (plus 10 minutes reading time) and open book. Students may therefore take any written materials they like into the exam, including their notes, the tax legislation and any texts mentioned.

Learning Outcome	Mid-semester Test	Tutorial Assessment	Tutorials	Tax Law Research Quiz	Final Exam
1		√	√	√	
2	√	√	√		√
3	√	√	√		√
4	√	√	√		√
5		√	√		√

## Inclusive Learning

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the lecturer, during class or in office hours.

## Student Feedback

Student feedback is always welcome as this helps us improve the course. We will conduct formative mid-course evaluations.