



## UNSW Course Outline

# TABL3755 Advanced Tax Law - 2024

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## General Course Information

Course Code : TABL3755

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate

Units of Credit : 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

This course predominantly focuses on the income tax considerations of the key entities used in Australia in the closely held sector to carry on business and hold assets: sole traders, partnerships, trusts and companies. The amount of commerce carried on (and assets owned)

through these entities is massive. Given the availability of these entities, a key course theme is the choice of entity question that asset owners and business people face just like in the real world. You will learn the relevant tax and key non-tax (general law) considerations that impact this question in a given situation. The focus is on real world scenarios, and will include the key general law factors impacting this decision. To help develop your analytical skills and leadership skills, you will have the opportunity to critique the work of another student, engage in discussions and undertake a structured reflection of your own work. While the course is mainly on the technical tax rules and their application in a given situation, you will be encouraged to consider the broader theme in the background, namely, why do the tax rules generate such different tax outcomes depending on the entity used.

## Course Aims

The aim of this course is for you to be able to critique and apply relevant Australian tax legislation, cases, rulings and principles, to the solution of typical tax-related professional problems involving the most widely used business entities or structures or property-owning structures in Australia.

## Relationship to Other Courses

### Course Aim

The aim of this course is for you to be able to apply relevant Australian tax legislation, cases, rulings and principles, to the solution of typical tax-related professional problems involving the three (or four) most widely used business entities or structures or property-owning structures in Australia.

### Relationship between this Course and other Courses (Majors) in Business School

This course is taught as part of the Bachelor of Commerce degree and may be undertaken in the Taxation Major (B Com (Taxation)). The course builds on knowledge and skills gained by students in their prior studies, in particular, Business Taxation - TABL 2751.

There is a strong relationship between generally accepted accounting principles (GAAPs) and Australia's taxation rules. As students will already appreciate, the accounting rules can be very important in the context of applying the income tax rules to the three entities studied in this course.

Accordingly, one theme in this course is to consolidate and build awareness of the accounting rules and their role in the income taxation of the three entities studied in the course.

### Pre-Requisite

The following is a pre-requisite for this course:

TABL 2751 - Business Taxation

or

LAWS3147 - Elements of Income Tax Law

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Clearly explain the relevant tax law and how the tax rules under Australia's tax regime have been applied in court cases and by members of relevant tribunals.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> </ul>
CLO2 : Develop and defend credible conclusions based on the application of relevant tax law to commercial facts, and critique other positions.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> </ul>
CLO3 : Confidently communicate issues related to tax law in both spoken and written form to a level of professionalism suitable for a tax practitioner.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> </ul>
CLO4 : Reflect on your problem-solving approach and learning processes to identify areas for personal growth and self-leadership.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL04 : Teamwork</li> </ul>
CLO5 : Identify and critically analyse aspects of the tax law from an economic and social perspective.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL03 : Business Communication</li> <li>• PL05 : Responsible Business Practice</li> <li>• PL06 : Global and Cultural Competence</li> <li>• PL07 : Leadership Development</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Clearly explain the relevant tax law and how the tax rules under Australia's tax regime have been applied in court cases and by members of relevant tribunals.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Contribution</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Take-Home Final Exam</li> </ul>
CLO2 : Develop and defend credible conclusions based on the application of relevant tax law to commercial facts, and critique other positions.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Contribution</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Take-Home Final Exam</li> </ul>
CLO3 : Confidently communicate issues related to tax law in both spoken and written form to a level of professionalism suitable for a tax practitioner.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Contribution</li> <li>• Assessment 2: Assignment</li> <li>• Assessment 3: Take-Home Final Exam</li> </ul>
CLO4 : Reflect on your problem-solving approach and learning processes to identify areas for personal growth and self-leadership.	<ul style="list-style-type: none"> <li>• Assessment 1: Tutorial Contribution</li> </ul>
CLO5 : Identify and critically analyse aspects of the tax law from an economic and social perspective.	<ul style="list-style-type: none"> <li>• Assessment 2: Assignment</li> </ul>

# Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

This course will help students to develop:

- (a) their independent learning skills;
- (b) their critical analysis skills;
- (c) an understanding of the context of their learning; and
- (d) a desire or passion for knowing or mastering a body of knowledge.

The teaching strategies, teaching approaches, design of course documents and assessment tasks in this course are directed towards those outcomes.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Tutorial Contribution Assessment Format: Individual	35%	Start Date: 15/02/2024 12:00 AM	<ul style="list-style-type: none"><li>• PL01 : Business Knowledge</li><li>• PL02 : Problem Solving</li><li>• PL03 : Business Communication</li><li>• PL07 : Leadership Development</li></ul>
Assessment 2: Assignment Assessment Format: Individual	25%	Due Date: 18/04/2024 12:00 PM	<ul style="list-style-type: none"><li>• PL01 : Business Knowledge</li><li>• PL02 : Problem Solving</li><li>• PL03 : Business Communication</li><li>• PL05 : Responsible Business Practice</li><li>• PL06 : Global and Cultural Competence</li></ul>
Assessment 3: Take-Home Final Exam Assessment Format: Individual	40%	Start Date: The start date of the take-home final exam will be within the normal university examination period for Term 1, 2024 Due Date: The due date of the take-home final exam will be within the normal university examination period for Term 1, 2024	<ul style="list-style-type: none"><li>• PL01 : Business Knowledge</li><li>• PL02 : Problem Solving</li><li>• PL03 : Business Communication</li></ul>

## Assessment Details

### Assessment 1: Tutorial Contribution

#### Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts in each tutorial throughout the course and their ability to apply those concepts. Students are assessed on performance in Socratic dialogue across all tutorial weeks and are required to make a significant contribution to discussions in an assigned tutorial.

Assesses: PL01, PL02, PL03, PL07

my BCom point: PL07

### Course Learning Outcomes

- CL01 : Clearly explain the relevant tax law and how the tax rules under Australia's tax regime have been applied in court cases and by members of relevant tribunals.
- CL02 : Develop and defend credible conclusions based on the application of relevant tax law to commercial facts, and critique other positions.
- CL03 : Confidently communicate issues related to tax law in both spoken and written form to a level of professionalism suitable for a tax practitioner.
- CL04 : Reflect on your problem-solving approach and learning processes to identify areas for personal growth and self-leadership.

## **Assessment 2: Assignment**

### Assessment Overview

This is a problem-based assignment that requires students to identify issues arising in a hypothetical fact situation and apply the relevant law to those issues.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

my BCom point: PLO5, PLO6

### Course Learning Outcomes

- CL01 : Clearly explain the relevant tax law and how the tax rules under Australia's tax regime have been applied in court cases and by members of relevant tribunals.
- CL02 : Develop and defend credible conclusions based on the application of relevant tax law to commercial facts, and critique other positions.
- CL03 : Confidently communicate issues related to tax law in both spoken and written form to a level of professionalism suitable for a tax practitioner.
- CL05 : Identify and critically analyse aspects of the tax law from an economic and social perspective.

### Assessment Length

2500

### Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

## **Assessment 3: Take-Home Final Exam**

### Assessment Overview

This is a problem-based exam that requires students to identify issues arising in hypothetical fact situations and apply the relevant law to those issues.

Assesses: PLO1, PLO2, PLO3

my BCom point: PLO2

### Course Learning Outcomes

- CLO1 : Clearly explain the relevant tax law and how the tax rules under Australia's tax regime have been applied in court cases and by members of relevant tribunals.
- CLO2 : Develop and defend credible conclusions based on the application of relevant tax law to commercial facts, and critique other positions.
- CLO3 : Confidently communicate issues related to tax law in both spoken and written form to a level of professionalism suitable for a tax practitioner.

## General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment section of this course outline.

Further instructions on how to prepare for this exam will be provided to you during the term.

### Grading Basis

Standard

### Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.



# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Lecture	<p>Administration and overview</p> <p>1.1 Welcome to the course</p> <p>1.2 Course administration</p> <p>1.3 General law features of the various business entities: overview of issues</p> <p>1.4 Options for taxing taxable income obtained through business entities: overview of issues</p> <p>1.5 Taxation of sole traders/sole proprietors</p> <p>1.6 Overview of taxation of taxable income obtained through partnerships</p> <p>1.7 Existence of a partnership, and distinguishing other entities</p> <p>1.8 Tax issues on creation of a partnership or purchase of interest in partnership</p> <p>1.9 Taxation of partnership's taxable income / tax loss</p> <p>1.10 Transactions between partners, transactions between partners and "the partnership", and transactions between partnership and third parties</p> <p>1.11 Tax issues on dissolution of a partnership or on disposal of interest in partnership</p> <p>Please note:</p> <ul style="list-style-type: none"> <li>• There is 4 hours of lecture time this week. For the rest of the term, the lecture time is 2 hours per week.</li> <li>• There is no tutorial this week. Tutorial commence in Week 2 of term and continue every week (except Week 6).</li> <li>• The material and the problems discussed in tutorials reflect material covered in previous lectures and readings relating to previous lectures.</li> </ul>
Week 2 : 19 February - 25 February	Blended	<p>Partnerships and trusts</p> <p>2.1 Tax issues on variation of interests in a partnership</p> <p>2.2 Other selected issues in taxation of partnerships</p> <p>2.3 Overview of taxation of taxable income obtained through a trust estate (trust)</p> <p>2.4 Existence of a trust, and distinguishing other entities</p> <p>2.5 Significant types of trusts for tax purposes</p> <p>2.6 Tax issues on creation of a trust, and on purchase of an interest in a trust</p> <p>2.7 Taxation of taxable income obtained through a trust: central concepts</p> <p>Please note - tutorials commence this week and continue every week (except Week 6).</p>
Week 3 : 26 February - 3 March	Blended	<p>Trusts (cont)</p> <p>3.1 Notion of, and importance of, present entitlement</p> <p>3.3 Differences between taxable income and accounting profit</p> <p>3.3 Net capital gains made by trusts and passing net capital gains to beneficiaries</p>
Week 4 : 4 March - 10 March	Blended	<p>Trusts (cont)</p> <p>4.1 Treatment of trust losses</p> <p>4.2 Notion of, and importance of, absolute entitlement</p>
Week 5 : 11 March - 17 March	Blended	<p>Trusts (cont)</p> <p>5.1 Disposal of trust assets to beneficiaries</p> <p>5.2 Winding up of trusts and disposal of interest in a trust</p> <p>5.3 Other selected issues in taxation of trusts</p> <p>5.4 Options for taxing taxable income obtained through companies: overview</p> <p>5.5 Existence of a company, and distinguishing other entities</p> <p>5.6 Classification of companies for income tax purposes: private or public</p>
Week 6 : 18 March - 24 March	Reading	Week 6 is a reading week (no lectures or tutorials this week)
Week 7 : 25 March - 31 March	Blended	<p>Companies</p> <p>7.1 Tax issues on creation of company, and on purchase of interest in company</p> <p>7.2 Calculation of company's taxable income or tax loss, and tax payable</p> <p>7.3 Maintenance of franking account by company</p> <p>7.4 Character of "distributions" and "returns on capital" provided by company</p>
Week 8 : 1 April - 7 April	Blended	<p>Companies (cont)</p> <p>8.1 Distributions to natural person shareholders</p> <p>8.2 Distributions to corporate shareholders</p> <p>8.3 Distributions to partnerships and trusts and passing distributions to partners and beneficiaries respectively</p>
Week 9 : 8 April - 14 April	Blended	<p>Companies (cont)</p> <p>9.1 Dividend streaming (or franking credit streaming) and franking credit</p>

		trading 9.2 Deemed (disguised) dividends 9.3 Returns of capital 9.4 Share buybacks 9.5 Tax issues on dissolution of company 9.6 Other selected issues in taxation of companies
Week 10 : 15 April - 21 April	Blended	Small businesses 10.1 Small business concessions, aside from capital gains tax 10.2 Converting from one entity structure to another 10.3 Small business capital gains tax concessions  The assignment is due this week, by 12:00pm (AEST) on 18 April 2024.

## Attendance Requirements

Please note that lecture recordings are not available for this course. Students are strongly encouraged to attend all classes and contact the Course Authority to make alternative arrangements for classes missed.

## Course Resources

### Prescribed Resources

The principal sources of law studied in this course are legislation and case law. In addition, Australian Taxation Office (ATO) materials such as rulings will be studied in respect of ATO administrative practice.

### Tax Legislation

Federal tax legislation is accessible at [www.legislation.gov.au](http://www.legislation.gov.au) or through the Wolters Kluwer and Thomson Reuters tax databases available through the UNSW library website.

The tax legislation studied in the course is principally the Income Tax Assessment Act 1936 (ITAA 1936) and the Income Tax Assessment Act 1997 (ITAA 1997).

### Case law

Tax cases are accessible at: [www.austlii.edu.au](http://www.austlii.edu.au) or [www.jade.io](http://www.jade.io).

Reported tax cases (in the Commonwealth Law Reports, Federal Court Reports, Australian Tax Reports and Australian Tax Cases) are accessible electronically through the Thomson Reuters or Wolters Kluwer tax databases available through the UNSW library website, or in hard copy in the UNSW library.

### Textbooks

There is no prescribed textbook for this course.

However, you may consult textbooks and casebooks, such as:

- R H Woellner, S Barkoczy, S Murphy, C Evans and D Pinto, Australian Taxation Law 2021, 31st ed., Oxford University Press, South Melbourne, 2021 (Woellner)
- J Taylor, M Walpole, M Burton, T Ciro and I Murray, Understanding Taxation Law 2024, LexisNexis Butterworths, Chatswood, 2024 (Taylor)

### **Australian Taxation Office (ATO) materials**

The ATO publishes various materials such as rulings, determinations, practice compliance guidelines, decision impact statements, ATO interpretative decisions and law administration practice statements.

ATO materials identify the ATO's administrative practice, rather than a source of law.

ATO materials are available at: [www.ato.gov.au](http://www.ato.gov.au).

### **Electronic Databases**

Several electronic databases are accessible through the UNSW library website. Of particular relevance to this course are the Wolters Kluwer and Thomson Reuters tax databases (e.g. legislation, cases, ATO rulings services and tax commentary services).

### **Course materials**

All course materials for this course are accessible on [UNSW Moodle](#).

## **Course Evaluation and Development**

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

Your feedback through the myExperience survey will be carefully reviewed and if suggested improvements can be made, they will be implemented in the following term for the benefit of

students coming after you.

# Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Michael Wells				By appointment	No	Yes

# Other Useful Information

## Academic Information

### COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support](#) page.

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

### STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning](#)

## Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

## Submission of Assessment Tasks

### SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/

course coordinator will be automatically notified when your application is processed.

2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under “Special Consideration” on the [key policies and support](#) page.

## **LATE SUBMISSION PENALTIES**

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the ‘wrong’ assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

## **FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE**

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period

of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

## Faculty-specific Information

### PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).
- Students in the **School of Information Systems & Technology Management** should also refer to [this page](#).

### COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

### 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.

## TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

## School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and "Texting" language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/>



