



## UNSW Course Outline

# TABL5523 GST and Indirect Taxes - 2024

Published on the 25 Aug 2024

## General Course Information

Course Code : TABL5523

Year : 2024

Term : Term 3

Teaching Period : T3

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : Multimodal

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Postgraduate

Units of Credit : 6

### Useful Links

[Handbook Class Timetable](#)

## Course Details & Outcomes

### Course Description

Goods and Services Tax (GST) in Australia is not simply a compliance activity. It is an important transaction tax affecting all of Australian society. This course is specifically designed to meet the significant demand within the Australian business sector for skilled GST professionals, providing

comprehensive insights into GST law. It thoroughly examines the theoretical underpinnings and practical applications of GST legislation, aimed at elucidating its functionality, application areas, and potential challenges. Designed for tax practitioners and students eager to acquire a robust understanding of GST from both practical and analytical perspectives, this course explains the rules but also lays a strong foundation for those aspiring to deepen their knowledge in GST theory. The curriculum is structured into meticulously developed modules covering an introduction to GST law, input tax credits, exemptions, administration and compliance, special rules for corporate and commercial activities, and agency and anti-avoidance measures. The course also introduces other important indirect taxes of commercial importance and promises to equip participants with an exceptional grasp of GST and other indirect tax rules and principles, poised to make a significant impact in their professional journeys.

## Course Aims

On completion of this course, you should be able to:

- identify the basic elements of the GST and how it operates
- explain how the basic building blocks of the GST fit together
- define key GST concepts such as supply, acquisition, carrying on an enterprise and input tax credits
- determine the GST payable on supplies and whether input tax credits can be claimed
- recall the major 'exemptions' from GST and understand the nature of, and conceptual differences, between 'GST-free' and 'input taxed'
- identify the complexities of input taxation and reduced credit acquisitions—including how the finance sector is affected
- explain the nature of apportionment and its inevitable key role in GST record-keeping and reporting
- outline and criticise the general anti-avoidance provisions in the GST legislation
- locate, interpret and critically analyse GST Rulings, Determinations and other official Tax Office positions relevant to GST
- undertake sensible strategic planning for the operation of GST in a business context.

## Relationship to Other Courses

This one of the elective courses in the MTax

## Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify and analyse the practical and conceptual aspects of GST to meet the demands of business, legal, and accounting advisors engaged with GST.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> </ul>
CLO2 : Enhance skills in statutory construction and the critical evaluation of legislative interpretations, including GST Rulings and Determinations.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> </ul>
CLO3 : Identify and apply GST laws effectively to practical tax problems and to strategic GST planning in business.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> </ul>
CLO4 : Conduct thorough research across GST-related topics, ensuring mastery in citation and referencing, particularly through the creation of an annotated reading list.	<ul style="list-style-type: none"> <li>• PL03 : Business Communication</li> </ul>
CLO5 : Identify and address complex legal and tax issues, providing clear and reasoned analyses of tax consequences in varied scenarios.	<ul style="list-style-type: none"> <li>• PL01 : Business Knowledge</li> <li>• PL02 : Problem Solving</li> <li>• PL03 : Business Communication</li> </ul>
CLO6 : Engage in reflective study practices and collaborative problem-solving discussions to apply GST principles to real taxpayer circumstances.	<ul style="list-style-type: none"> <li>• PL02 : Problem Solving</li> <li>• PL05 : Responsible Business Practice</li> </ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify and analyse the practical and conceptual aspects of GST to meet the demands of business, legal, and accounting advisors engaged with GST.	<ul style="list-style-type: none"> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO2 : Enhance skills in statutory construction and the critical evaluation of legislative interpretations, including GST Rulings and Determinations.	<ul style="list-style-type: none"> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO3 : Identify and apply GST laws effectively to practical tax problems and to strategic GST planning in business.	<ul style="list-style-type: none"> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO4 : Conduct thorough research across GST-related topics, ensuring mastery in citation and referencing, particularly through the creation of an annotated reading list.	<ul style="list-style-type: none"> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> </ul>
CLO5 : Identify and address complex legal and tax issues, providing clear and reasoned analyses of tax consequences in varied scenarios.	<ul style="list-style-type: none"> <li>• Assessment 3: Take Home Exam</li> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> </ul>
CLO6 : Engage in reflective study practices and collaborative problem-solving discussions to apply GST principles to real taxpayer circumstances.	<ul style="list-style-type: none"> <li>• Assessment 3: Take Home Exam</li> <li>• Assessment 1: Essay Plan and Annotated Reading List</li> <li>• Assessment 2: Research Essay</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

This course is run in seminar style. It is necessary to read the study modules in advance and be prepared to contribute to conversation and debate in class.

## Additional Course Information

The course aims to not only convey the basics of GST but also an understanding of the reasons for the way rules operate and the challenges for business that some rules impose.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Essay Plan and Annotated Reading List Assessment Format: Individual	10%	Start Date: Not Applicable Due Date: 30/09/2024 11:59 PM Post Date: 21/10/2024 10:00 PM	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
Assessment 2: Research Essay Assessment Format: Individual	40%	Start Date: Not Applicable Due Date: 11/11/2024 11:59 PM	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
Assessment 3: Take Home Exam Assessment Format: Individual	50%	Start Date: Timetabled examination Due Date: Timetabled examination	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice

## Assessment Details

### Assessment 1: Essay Plan and Annotated Reading List

#### Assessment Overview

This assessment involves a plan and annotated reading list explaining the topic of a research paper to be undertaken by the student. Available topics will be advised by the lecturer.

Assesses: PL01, PL02, PL03, PL05.

#### Course Learning Outcomes

- CL01 : Identify and analyse the practical and conceptual aspects of GST to meet the demands of business, legal, and accounting advisors engaged with GST.
- CL02 : Enhance skills in statutory construction and the critical evaluation of legislative interpretations, including GST Rulings and Determinations.
- CL03 : Identify and apply GST laws effectively to practical tax problems and to strategic GST planning in business.
- CL04 : Conduct thorough research across GST-related topics, ensuring mastery in citation

and referencing, particularly through the creation of an annotated reading list.

- CLO5 : Identify and address complex legal and tax issues, providing clear and reasoned analyses of tax consequences in varied scenarios.
- CLO6 : Engage in reflective study practices and collaborative problem-solving discussions to apply GST principles to real taxpayer circumstances.

### **Detailed Assessment Description**

Submit a plan of your research paper accompanied by an annotated reading list which identifies the sources and readings you will use in writing the paper. Select 3 or 4 items that will contribute significantly to your paper summarising them and explaining for each of them what contribution they make to your thesis and therefore why you will rely on them. An example annotated reading list can be found on the course website in Moodle.

### **Assessment Length**

1000 - 1500 words

### **Assessment information**

An example of an annotated reading list may be found in the Moodle site for the course.

### **Assignment submission Turnitin type**

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

### **Generative AI Permission Level**

#### **Simple Editing Assistance**

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

## **Assessment 2: Research Essay**

### **Assessment Overview**

This assignment involves the completion of the research paper on a GST topic based on the plan and reading list in Assignment 1.

Assesses: PLO1, PLO2, PLO3, PLO5

### **Course Learning Outcomes**

- CL01 : Identify and analyse the practical and conceptual aspects of GST to meet the demands of business, legal, and accounting advisors engaged with GST.
- CL02 : Enhance skills in statutory construction and the critical evaluation of legislative interpretations, including GST Rulings and Determinations.
- CL03 : Identify and apply GST laws effectively to practical tax problems and to strategic GST planning in business.
- CL04 : Conduct thorough research across GST-related topics, ensuring mastery in citation and referencing, particularly through the creation of an annotated reading list.
- CL05 : Identify and address complex legal and tax issues, providing clear and reasoned analyses of tax consequences in varied scenarios.
- CL06 : Engage in reflective study practices and collaborative problem-solving discussions to apply GST principles to real taxpayer circumstances.

### **Detailed Assessment Description**

Submit a 4,000 - 5,000 word research paper on a topic to be set by the LIC and for which you have submitted a plan and annotated reading list for Assessment 1.

### **Assessment Length**

4,000 - 5,000 words

### **Assessment information**

If appropriate, the final research essay structure and sources may deviate from the plan submitted. It is expected that a student's research will advance their paper as it progresses.

### **Assignment submission Turnitin type**

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

### **Generative AI Permission Level**

#### **Simple Editing Assistance**

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

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## Assessment 3: Take Home Exam

### Assessment Overview

This is a conventional take-home exam requiring a series of question to be answered within a time and word limit using the Inspira exam software employed at UNSW.

Assesses: PLO1, PLO2, PLO3, PLO5

### Course Learning Outcomes

- CL01 : Identify and analyse the practical and conceptual aspects of GST to meet the demands of business, legal, and accounting advisors engaged with GST.
- CL02 : Enhance skills in statutory construction and the critical evaluation of legislative interpretations, including GST Rulings and Determinations.
- CL03 : Identify and apply GST laws effectively to practical tax problems and to strategic GST planning in business.
- CL05 : Identify and address complex legal and tax issues, providing clear and reasoned analyses of tax consequences in varied scenarios.
- CL06 : Engage in reflective study practices and collaborative problem-solving discussions to apply GST principles to real taxpayer circumstances.

### Detailed Assessment Description

Take-home examination administered via Inspira exam software. 72 hours allowed for completion of examination. Examination may be a mix of problem and essay questions.

### Assessment Length

5,000 words

### Assignment submission Turnitin type

Not Applicable

### Generative AI Permission Level

#### Simple Editing Assistance

In completing this assessment, you are permitted to use standard editing and referencing functions in the software you use to complete your assessment. These functions are described below. You must not use any functions that generate or paraphrase passages of text or other media, whether based on your own work or not.

If your Convenor has concerns that your submission contains passages of AI-generated text or media, you may be asked to account for your work. If you are unable to satisfactorily



demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties. For more information on Generative AI and permitted use please see [here](#).

## 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 Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. 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 Code of Conduct, 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.

### 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 0 : 2 September - 8 September	Homework	Private study
Week 1 : 9 September - 15 September	Homework	Private study
Week 2 : 16 September - 22 September	Seminar	
Week 3 : 23 September - 29 September	Homework	Private study
Week 4 : 30 September - 6 October	Assessment	Assignment 1 due this week
	Seminar	
Week 5 : 7 October - 13 October	Homework	Private study
Week 6 : 14 October - 20 October	Homework	Private study
	Seminar	
Week 7 : 21 October - 27 October	Homework	Private study
Week 8 : 28 October - 3 November	Seminar	
Week 9 : 4 November - 10 November	Homework	Private study
Week 10 : 11 November - 17 November	Seminar	
	Assessment	Research essay due this week.

## Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

## General Schedule Information

Kotobee e-Book Modules will be discussed in order in webinars across the term.

## Course Resources

### Prescribed Resources

Students must have access to the legislation in the form of the *A New Tax System (Goods and Services Tax) Act 1999*

### Recommended Resources

It is recommended that students have ready access to GST Regulations and GST Rulings via the ATO website at

<https://www.ato.gov.au/single-page-applications/legaldatabase#Law>

### Additional Costs

Nil

## Course Evaluation and Development

The course will be evaluated through feedback via the centrally run My Experience Questionnaire. Students are encouraged to provide feedback for the purposes of improvement of the course.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Head lecturer	Michael Wa Ipole		Quad L3, Room 3072	(02) 93859526	Always available on email. Appointments may be made.	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 [Policies and Guidelines](#) 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 [Policies and Guidelines](#) page. For PG Research PLOs, including MPDBS, please refer to [UNSW HDR learning outcomes](#).

## 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 Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. 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 Code of Conduct, 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

### SHORT EXTENSIONS

Short Extension is a new process that allows you to apply for an extended deadline on your assessment without the need to provide supporting documentation, offering immediate approval during brief, life-disrupting events. Requests are automatically approved once submitted.

Short extensions are ONLY available for some assessments. Check your course outline or Moodle to see if this is offered for your assessments. Where a short extension exists, all students enrolled in that course in that term are eligible to apply. Further details are available the UNSW [Current Students](#) page.

### 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. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable.

Applications can only be made online and will NOT be accepted by teaching staff. 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. The majority of applications will be processed within 3-5 working days.

For further information, and to apply, see Special Consideration on the UNSW [Current Students](#) page.

## **LATE SUBMISSION PENALTIES**

### **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. In the case of an approved Equitable Learning Plan (ELP) provision, special consideration or short extension, the late penalty applies from the date of approved time extension. After five days from the extended deadline, the assessment cannot be submitted.

An assessment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assessment 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/accounting-auditing-taxation/contact-us>