



UNSW Course Outline

TABL5575 Tax Policy - 2024

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General Course Information

Course Code : TABL5575

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

Today, outstanding tax professionals are not only technically competent but also have a sound grasp of the essential tools of tax policy analysis. Tax systems are complicated, fast-changing, and critically important to the efficient functioning of any modern economy. This capstone course builds on the knowledge you have acquired from prior courses and provides you with the

theoretical foundation and practical skills to evaluate the current design of the Australian tax system and formulate options for tax reform. Using your understanding of tax policy formulation and implementation, you will work through the key features of the Australian tax system and the political process and institutions that are key to introducing and implementing tax law, through the application of criteria commonly used to evaluate tax systems (primarily equity, economic efficiency, and simplicity). The course uses an applied approach with real-world examples and case studies and will equip you with valuable skills necessary to be recognised as a leader in business or government.

Course Aims

This course will give you a grounding in the tools of tax policy analysis. It is an applied tax policy course that concentrates on developing tools capable of day-to-day application in critically evaluating and solving typical tax problems. It gives you the opportunity to critically evaluate the utility of various policy tools in the resolution of tax problems.

More specifically, this course:

- concentrates on the development of robust policy formulation and implementation skills with an emphasis on applying those skills to typical tax problems;
- provides a knowledge base to facilitate a systematic approach to evaluating the outcomes of tax decisions, including an introduction to relevant economic and distributional concepts for tax analysis; and,
- develops a critical understanding of key concepts and institutions relevant to policy application, including an overview of the Australian tax system and an understanding of its political and institutional context.

This course is compulsory for Master of Taxation candidates and will normally be attempted in the final session of the course.

This course is a component of a coherent academic program designed to produce a tax professional with the education, skills and critical faculties appropriate to a Masters graduate of a top-tier university. Earlier postgraduate courses provide knowledge of technical tax issues and a critical understanding of the main tax problems.

This course focuses on providing the extra policy dimension and critical perspectives required by serious tax decision-makers.

This course is designed to give you the tools and the structured environment to stand back and develop a broader critical understanding of the Australian taxation system and to apply those

skills in your own research on current tax problems.

Relationship to Other Courses

This course is compulsory for Master of Taxation candidates and will normally be attempted in the final term of the program. It is run as a research course.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.	<ul style="list-style-type: none"> • PL01 : Business Knowledge
CLO2 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving
CLO3 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.	<ul style="list-style-type: none"> • PL03 : Business Communication • PL07 : Leadership Development
CLO4 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving
CLO5 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
CLO6 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.	<ul style="list-style-type: none"> • PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice • PL07 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper
CLO2 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper
CLO3 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper
CLO4 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper
CLO5 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper
CLO6 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.	<ul style="list-style-type: none"> • Assessment 1: Class Participation • Assessment 2: Video Presentation • Assessment 3: Research Paper Plan and Annotated Reading List • Assessment 4: Research Paper

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this 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 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

term is the key to success in a flexible learning program.

The learning pathways (available on Moodle) help to set out a clear path of study over the term. It also identifies learning outcomes and key concepts at the start of each module.

Features of the Online Kotobee Course Materials

The online materials for this course are available through Moodle and are set up as a Kotobee e-Book. Using the Kotobee Platform, students will have the ability to access course materials from a computer or using a compatible device. The platform allows students to:

- Search the web for keywords and definitions
- Use text-to-speech functionality
- Activity boxes with suggested answers for personal study and learning feedback
- Copy materials to the clipboard
- Search in Google
- Make notes next to selected text
- Highlight text in the materials
- Bookmark pages and sections of text
- Learning dashboard to track and monitor your progress through the materials and completion of online activities

Instructions on how to use Kotobee will be available in Moodle.

Tax Distance Course Guide: 'Learning in Flexible Distance Mode'

The School of Accounting, Auditing & Taxation 'Learning in Flexible Distance Mode' 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 'Learning in Flexible Distance Mode' guide on your Moodle course website.

Webinars

Throughout this course, you will have the opportunity to attend live webinars (conducted over the Internet). Instructions on preparing for webinars are available on your Moodle course website.

These webinars 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 webinar. You can only start to come to grips with material if you work on it actively. As a general rule, each webinar will cover the module/s between the previous webinar and the week it falls within on the Suggested Study Schedule. However, more specific information on material to be covered in each webinar may be provided via Moodle throughout the term. Exact dates and times for Webinars will be advised via a timetable that you will find on Moodle and on the School of Accounting, Auditing and Taxation Website (under Timetables).

There are five webinars scheduled for this course during the Term. Each webinar is of approximately one and a half hours duration.

Remember, webinars are not lectures - your active participation is an important part of the learning experience and preparation for examinations!

Additional Course Information

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

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Class Participation Assessment Format: Individual	10%	Start Date: Not Applicable Due Date: Not Applicable	• PL01 : Business Knowledge • PL03 : Business Communication • PL07 : Leadership Development
Assessment 2: Video Presentation Assessment Format: Individual	30%	Due Date: 07/10/2024 11:59 PM	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL07 : Leadership Development
Assessment 3: Research Paper Plan and Annotated Reading List Assessment Format: Individual	10%	Due Date: 27/09/2024 11:59 PM	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice
Assessment 4: Research Paper Assessment Format: Individual	50%	Due Date: 22/11/2024 11:59 PM	• PL01 : Business Knowledge • PL02 : Problem Solving • PL03 : Business Communication • PL05 : Responsible Business Practice

Assessment Details

Assessment 1: Class Participation

Assessment Overview

Tax policy as a topic is ideally placed for rich and engaging conversations, and this task gives students the opportunity to build a 'community of practice' with their peers utilising both synchronous and asynchronous learning and engagement; specifically, any regular combination of:

- Synchronous – Actively engage in class discussions, ask meaningful questions, engage with your peers' questions and responses.
- Asynchronous – Actively engage on the Moodle site including pinning and commenting on topical newspaper clippings on the Padlet news board.

Assesses: PL01, PL03, PL07

Course Learning Outcomes

- CL01 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.
- CL02 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.
- CL03 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.
- CL04 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.
- CL05 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.
- CL06 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.

Detailed Assessment Description

This course gives you the opportunity to build a 'community of practice' with your peers, and tax policy as a topic is ideally placed for rich and engaging conversations.

Students are expected to arrive at class and engage in online discussions having read the set materials and being prepared to discuss them. A mark is given for the level of contribution each student makes to the learning in the class and online discussions.

Assessable class participation is designed to:

- encourage preparation for class and online discussions;
- encourage students to learn, think, analyse, reflect and evaluate material prior to covering that content in class and online discussions;
- assist students to develop the capacity to think clearly and to present oral arguments;
- develop collaborative and group learning skills.

In this course, participation in class and online discussions is by voluntary contribution. That is, the Convenor leads discussions. Issues are raised and questions are posed. Students provide solutions to problems posed or discuss issues as they feel comfortable.

Assessment Criteria

In general terms, class participation is marked against the following criteria:

- Evidence of preparation for class and online discussions:
 - Familiarity with set readings and relevant material, including (as may be necessary) assigned online content
 - Frequency of participation
 - Relates to number of contributions across the Term

- Quality of participation
 - Relevance
 - Evidence of critical thinking and depth of analysis
 - Demonstration of ethical and professional values
- Demonstrated comprehension of the nature of the question
 - Ability to identify issues, provide analysis and apply the relevant law or concept
- Reflective, responsive and respectful towards others' perspective
 - Willingness to consider alternative viewpoints
 - Not dominating a discussion or belittling others' contributions
 - Willingness to admit to lack of understanding or areas of confusion
- Clarity of expression/articulation
 - Ability to formulate responses in clear and succinct terms
 - General oral and writing skills
 - Presentation of persuasive argument
- Initiative in generating discussion where appropriate
 - Willingness to raise pertinent and thoughtful questions
- Level of engagement
 - Contribution to group climate
 - Attitude to learning and the subject
 - Attentiveness in class

Assignment submission Turnitin type

This is not a Turnitin assignment

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: Video Presentation

Assessment Overview

This task gives students the opportunity to communicate complex ideas in a compelling manner. Students will prepare and upload a 10-minute recorded video (to-camera piece, webcam or phone upload is acceptable) due in Week 5. These videos will then be incorporated into in-class discussions in subsequent Webinars.

Assesses: PLO1, PLO2, PLO3, PLO7

Course Learning Outcomes

- CL01 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.
- CL02 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.
- CL03 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.
- CL04 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.
- CL05 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.
- CL06 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.

Detailed Assessment Description

Students must upload their videos before the start of Week 5 (i.e. 11:59pm on Monday 7 October 2024).

Assessment Length

10 minute video

Assignment submission Turnitin type

This is not a Turnitin assignment

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 3: Research Paper Plan and Annotated Reading List

Assessment Overview

You will prepare a Research Plan and an Annotated Reading List (including a Bibliography) for your research paper on a topic chosen from a list to be distributed via Moodle in Week 1. Your Research Plan should identify the key issues and outline the structure for your research paper (but do not write out an answer).

Assesses: PLO1, PLO2, PLO3, PLO5

Course Learning Outcomes

- CL01 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.
- CL02 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.
- CL03 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.
- CL04 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.
- CL05 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.
- CL06 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.

Detailed Assessment Description

Alternatively, you may select your own topic in which case the prior agreement of the Convenor will be required. Approval will not be granted if the topic overlaps substantially with work you have submitted for another course. You must email your request to the Convenor by Monday 16 September (11:59pm). You must ensure that you have made your request for approval and submitted a synopsis.

The Research Plan and Annotated Reading List is due before the end of Week 3 (i.e. 11:59pm on

Friday 27 September).

Assessment Length

1000 words

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

Assessment 4: Research Paper

Assessment Overview

This task requires students to demonstrate their understanding of the key readings and concepts studied throughout the course and their ability to apply those concepts.

You will write and submit a Research Paper on the topic you identified in Assessment 3.

Assesses: PLO1, PLO2, PLO3, PLO5

Course Learning Outcomes

- CLO1 : Explore the core concepts and structures of policy application, encompassing a comprehensive grasp of the Australian tax system and its political and institutional framework.
- CLO2 : Integrate multidisciplinary insights with tax technicalities, promoting expansive and innovative thinking to transcend conventional problem-solving boundaries.
- CLO3 : Cultivate independent and reflective learning skills, enhancing knowledge through consistent self-assessment and enriched class dialogues.
- CLO4 : Interpret and systematically evaluate tax decision outcomes, leveraging a critical mindset for policy analysis.

- CLO5 : Apply a critical lens and practical methodologies to dissect tax policy issues, applying theoretical knowledge to tangible, real-world challenges in the Australian tax system.
- CLO6 : Apply and articulate a nuanced, clear analysis of tax policies, and collaborate with peers to address current tax problems, ensuring originality and broad perspective in problem-solving approaches.

Detailed Assessment Description

Length: 4000 words (plus or minus 10%)

The following guidelines have been developed to assist you to plan and complete your paper.

Choosing a topic

For your research paper topic, you may either:

- select a topic from the list of topics available on Moodle.

or

- you may devise your own topic which you should submit by Monday 16 September (11.59pm) as a one-page synopsis of the research proposal to the Convenor for approval by email. Do not lodge your synopsis through the assignment section on Moodle.

Assessment Criteria

The research paper will contribute 50 per cent of the overall assessment mark for students in this course. You will be assessed according to the following assessment criteria:

- Knowledge of the subject area and an ability to locate your chosen area of research within an appropriate context - in certain circumstances, international comparisons may be appropriate
- Independent research—critical approach to material presented and evidence of original and independent thought
- Clarity and strength of analysis—this will include evidence of your understanding of the issues involved in the topic, and your ability to use that understanding in an applied manner
- Analysis which is supported by authority
- Quality of judgement and balance in filtering the complex material you are dealing with

- Ability to cut through the undergrowth and penetrate to key issues
- Effective organisation and communication of material (including economy of presentation—i.e., a minimum of waffle)
- Clarity of communication—this includes sentences in clear and, where possible, plain English; it also includes correct grammar, spelling and punctuation
- Quality of research and bibliography
- Correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide

Assessment Length

4000 words

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](#).

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 1 : 9 September - 15 September	Reading	Private study
Week 2 : 16 September - 22 September	Reading	Module 1 - Introduction to tax policy
	Seminar	Module 1 - Introduction to tax policy
Week 3 : 23 September - 29 September	Assessment	Research Paper Plan and Annotated Reading List (10%) You will prepare a Research Plan and an Annotated Reading List (including a Bibliography) for your Research Paper (due Week 11) on a topic chosen from a list to be distributed via Moodle in Week 1 or on a topic agreed with the Convenor. Your Research Plan should identify the key issues and outline the structure for your research paper (but do not write out an answer).
Week 4 : 30 September - 6 October	Reading	Module 2 - Criteria for a good tax system
	Seminar	Module 2 - Criteria for a good tax system
Week 5 : 7 October - 13 October	Assessment	Video Presentation (30%) This task gives students the opportunity to communicate complex ideas in a compelling manner. Students will prepare and upload a 10-minute recorded video (to-camera piece, webcam or phone upload is acceptable) due before the scheduled start of Week 5. These videos will then be incorporated into in-class discussions in subsequent Webinars.
Week 6 : 14 October - 20 October	Reading	Module 3 - The tax mix
	Seminar	Module 3 - The tax mix
Week 7 : 21 October - 27 October	Reading	Private study
Week 8 : 28 October - 3 November	Seminar	Module 4 - International aspects
	Reading	Module 4 - International aspects
Week 9 : 4 November - 10 November	Reading	Private study
Week 10 : 11 November - 17 November	Seminar	Module 5 - Tax reform
	Reading	Module 5 - Tax reform
Week 11 : 18 November - 24 November	Assessment	Research Paper (50%) due 22 November 2024 11.59PM

Attendance Requirements

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

Course Resources

Prescribed Resources

Prescribed text:

There is no prescribed textbook for this course. However, it is strongly recommended that you download from the OECD iLibrary website (accessible through the UNSW Library), the following OECD e-publications:

- Tax and the Economy: A Comparative Assessment of OECD Countries, OECD Tax Policy Studies No 6, 2001.
- Revenue Statistics 1965-2021

- Consumption Tax Trends (most recent version)
- Taxing Wages (most recent version)

You should also access the following report, which is referred to throughout the course:

- Australia's Future Tax System (AFTS) Report to the Treasurer December 2009 (2010), Final Report, Parts 1 and 2.

The Government's response should be read in conjunction with AFTS Final Report.

In October 2011, the Government convened a Tax Forum in Canberra where invited participants discussed the Final Report, the Government's response and the direction of necessary future reforms. The discussion and related papers can be accessed freely online.

In 2013, the Commonwealth Government committed to releasing reports on Reform of the Federation and a Tax White Paper before the 2016 election. The reports can be accessed freely online.

See Appendix 2 of the 2014 Final Report of the Financial System Inquiry which details tax observations for consideration by the Tax White Paper.

These various publications are important references for this course. Other publications on the AFTS and Treasury website should also be of interest.

An additional reference which is probably the most comprehensive review of tax reform issues has been that undertaken by the IFS Mirrlees Review. This review provides both an academic and practical perspective on a broad range of necessary future tax reforms (including GST). This review can be accessed online.

Additional readings are also included in your study materials and others are freely available from the internet. Do not forget that taxation issues concern more than just taxation authorities or Treasuries. Most industry associations also have a significant interest in taxation issues.

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, 4th ed, 2018). 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).

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.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Rodney Brown				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 [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>