



## UNSW Course Outline

# JURD7751 Taxation Law - 2024

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## General Course Information

Course Code : JURD7751

Year : 2024

Term : Term 1

Teaching Period : T1

Is a multi-term course? : No

Faculty : Faculty of Law and Justice

Academic Unit : School of Private and Commercial Law

Delivery Mode : In Person

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

The complexity and comprehensiveness of the Australian taxation system demands that tax considerations must be taken into account in most business decisions. An understanding of the structure of the Australian taxation system and of the policy factors that guide legislators is essential to professional business advisors. This subject concentrates on income taxation in

Australia. Topics include: concepts of income; allowable deductions; tax accounting; taxation of partnerships, trusts and corporations; anti-avoidance provisions; tax administration; capital gains tax; fringe benefits tax.

## Course Aims

## Course Learning Outcomes

Course Learning Outcomes
CL01 : Explain the basic structure and key rules of Australian income tax law (PLOs 1, 4)
CL02 : Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation (PLOs 1, 4, 5)
CL03 : Locate and use resources that will assist you in developing a response to issues that you identify (PLOs 4, 5)
CL04 : Correctly apply the relevant taxation law to the issues that you identify (PLOs 1, 4, 5)
CL05 : Explain your response to identified issues through oral and written presentations (PLOs 5, 9)
CL06 : Critically analyse the operation of Australian tax rules against recognised tax policy criteria (PLOs 7)

Course Learning Outcomes	Assessment Item
CL01 : Explain the basic structure and key rules of Australian income tax law (PLOs 1, 4)	<ul style="list-style-type: none"><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>
CL02 : Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation (PLOs 1, 4, 5)	<ul style="list-style-type: none"><li>• Research Essay</li><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>
CL03 : Locate and use resources that will assist you in developing a response to issues that you identify (PLOs 4, 5)	<ul style="list-style-type: none"><li>• Research Essay</li><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>
CL04 : Correctly apply the relevant taxation law to the issues that you identify (PLOs 1, 4, 5)	<ul style="list-style-type: none"><li>• Research Essay</li><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>
CL05 : Explain your response to identified issues through oral and written presentations (PLOs 5, 9)	<ul style="list-style-type: none"><li>• Research Essay</li><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>
CL06 : Critically analyse the operation of Australian tax rules against recognised tax policy criteria (PLOs 7)	<ul style="list-style-type: none"><li>• Research Essay</li><li>• Class Participation</li><li>• Final Exam (open book)</li></ul>

# Learning and Teaching Technologies

Moodle - Learning Management System

## Assessments

### Assessment Structure

Assessment Item	Weight	Relevant Dates
Class Participation Assessment Format: Individual	10%	
Research Essay Assessment Format: Individual	30%	
Final Exam (open book) Assessment Format: Individual	60%	

### Assessment Details

#### Class Participation

##### Assessment Overview

Class Participation = 10%

Further information will be provided in class.

##### Course Learning Outcomes

- CL01 : Explain the basic structure and key rules of Australian income tax law (PLOs 1, 4)
- CL02 : Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation (PLOs 1, 4, 5)
- CL03 : Locate and use resources that will assist you in developing a response to issues that you identify (PLOs 4, 5)
- CL04 : Correctly apply the relevant taxation law to the issues that you identify (PLOs 1, 4, 5)
- CL05 : Explain your response to identified issues through oral and written presentations (PLOs 5, 9)
- CL06 : Critically analyse the operation of Australian tax rules against recognised tax policy criteria (PLOs 7)

#### Research Essay

##### Assessment Overview

Research Essay = 30%

Feedback will be given in the middle of the term regarding the structure of the essay to make sure that the students are on track.

### Course Learning Outcomes

- CLO2 : Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation (PLOs 1, 4, 5)
- CLO3 : Locate and use resources that will assist you in developing a response to issues that you identify (PLOs 4, 5)
- CLO4 : Correctly apply the relevant taxation law to the issues that you identify (PLOs 1, 4, 5)
- CLO5 : Explain your response to identified issues through oral and written presentations (PLOs 5, 9)
- CLO6 : Critically analyse the operation of Australian tax rules against recognised tax policy criteria (PLOs 7)

### **Final Exam (open book)**

#### Assessment Overview

Final Exam (open book) = 60%

The final exam is an open-book, written exam. There will be no restrictions on the written materials that students are permitted to take into the examination room in the Final Examination.

### Course Learning Outcomes

- CLO1 : Explain the basic structure and key rules of Australian income tax law (PLOs 1, 4)
- CLO2 : Identify key income taxation, fringe benefits tax, and GST issues in a given fact situation (PLOs 1, 4, 5)
- CLO3 : Locate and use resources that will assist you in developing a response to issues that you identify (PLOs 4, 5)
- CLO4 : Correctly apply the relevant taxation law to the issues that you identify (PLOs 1, 4, 5)
- CLO5 : Explain your response to identified issues through oral and written presentations (PLOs 5, 9)
- CLO6 : Critically analyse the operation of Australian tax rules against recognised tax policy criteria (PLOs 7)

#### Detailed Assessment Description

Your Final Exam to be invigilated via Inspira. So, please ensure that all your materials are in hard copy form, including a hard copy textbook because unfortunately **eBooks are not permitted** in the Inspira Safe Exam browser environment.

## **General Assessment Information**

### Grading Basis

Standard

# Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 12 February - 18 February	Lecture	Overview of Australia's Tax System; and, Tax policy and law design
Week 2 : 19 February - 25 February	Lecture	Income
Week 3 : 26 February - 3 March	Lecture	CGT
Week 4 : 4 March - 10 March	Lecture	Deductions
Week 5 : 11 March - 17 March	Lecture	Tax administration; Anti-avoidance
Week 6 : 18 March - 24 March	Other	Reading Week
Week 7 : 25 March - 31 March	Lecture	Taxation of companies and shareholders
Week 8 : 1 April - 7 April	Lecture	Taxation of partnerships and trusts
Week 9 : 8 April - 14 April	Lecture	International tax
Week 10 : 15 April - 21 April	Lecture	GST and FBT

## Attendance Requirements

Please see information about attendance requirements in **Law & Justice Assessment Procedure** and **Student Information** located in the Other Useful Information tab in the Academic Information field.

Please be advised there will be no classes on public holidays. If your class falls on a public holiday, alternative arrangements will be made by the course convenor to make up the missed class.

## Course Resources

### Prescribed Resources

[Michael Walpole](#), [Tony Ciro](#), [Ian Murray](#), [Alistair Haskett](#), Understanding Taxation Law 2024 (Chatswood: LexisNexis Butterworths, 2024).

**IMPORTANT:** The eBook is not permitted in the Inspira-based Invigilated Final Exam. So, if you would like to refer to it in the Final Exam, please ensure you have a hard copy of the textbook.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Ann Kayis-Kumar					Yes	Yes
	Julie Abdalla					No	No

# Other Useful Information

## Academic Information

Upon your enrolment at UNSW, you share responsibility with us for maintaining a safe, harmonious and tolerant University environment.

You are required to:

- Comply with the University's conditions of enrolment.
- Act responsibly, ethically, safely and with integrity.
- Observe standards of equity and respect in dealing with every member of the UNSW community.
- Engage in lawful behaviour.
- Use and care for University resources in a responsible and appropriate manner.
- Maintain the University's reputation and good standing.

For more information, visit the [UNSW Student Code of Conduct Website](#).

## UNSW Law & Justice Assessment Policy

It is essential that all students undertaking this course read and abide by the [UNSW Law & Justice Assessment Policy & Student Information](#). This document includes information on Class Attendance, Late Work, Word Limits, Marking, Special Consideration, Workload, and Academic Misconduct & Plagiarism. More information can also be found at [Assessment & Exam Information](#).

Information regarding Course Outlines are subject to change and students are advised to check updates. If there is a discrepancy between the information posted here and the handbook or the UNSW Law & Justice website, please contact [Student Services via The Nucleus Hub](#) for advice. UNSW Law & Justice reserves the right to discontinue or vary such courses or staff allocations at any time. If your course is not here, please visit [Handbook](#) for information.

## 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

Before submitting assessment items all students must read and abide by the [UNSW Law & Justice Assessment Policy & Student Information](#).

## Special consideration

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.

## Feedback

UNSW Law & Justice appreciates the need for students to have feedback on their progress prior to the last date for withdrawal without failure. All courses will therefore provide feedback to students prior to this date, as well as throughout the course. However, students should note that feedback does not take the form only of formal grades and written comments on written assessments. Rather, formative feedback, which helps students to self-assess, to identify misunderstandings, and to identify areas requiring further work, will occur during class and possibly online. For example, where a teacher asks the class a question, all students should think about how they might answer. Even though not all students will necessarily be able to respond orally, everyone can reflect on their tentative answer in light of the teacher's response and subsequent class discussion. If you are struggling to understand what is being asked in class, or if your tentative answers prove incorrect and subsequent discussion does not clear things up, then you should continue to ask questions (of yourself, your peers or your teacher). Similarly, you can get a sense of your ability in a course through peer feedback during group work, your teacher's responses to your in-class contributions, and your own response to in-class problems and examples (whether or not you are called on to relay your answer to the class) and also your online activities and responses by others to those activities. Students enrolled in this course may check their Moodle course page for details on the specific feedback used in this course.

## Faculty-specific Information

### Additional support for students

- Student support: <https://www.student.unsw.edu.au/support>
- Academic Skills and Support: <https://student.unsw.edu.au/academic-skills>
- Student Wellbeing, Health and Safety: <https://student.unsw.edu.au/wellbeing>
- Equitable Learning Services: <https://student.unsw.edu.au/els>
- UNSW IT Service Centre: <https://www.myit.unsw.edu.au>

### Course improvement

Student feedback is very important to continual course improvement. This is demonstrated within the Faculty of Law & Justice by the implementation of the UNSW online student survey myExperience, which allows students to evaluate their learning experiences in an anonymous way. myExperience survey reports are produced from each survey. They are released to staff after all student assessment results are finalised and released to students. Course convenors will use the feedback to make ongoing improvements to the course. Students enrolled in this course may check their Moodle course page for details on the actions taken in response to evaluation feedback in Student Survey.

### School Contact Information

Please contact [Nucleus Student Hub](#) for all enquiries. The Nucleus acts as a central communications hub for UNSW and will distribute your enquiry to the best person to respond.