



UNSW Course Outline

TABL5544 Comparative Tax Systems - 2024

Published on the 25 Aug 2024

General Course Information

Course Code : TABL5544

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

Immerse yourself in the world of taxation, where you will gain a profound understanding of its diversity and complexity. This course introduces you to the wide array of tax challenges and solutions globally, engaging you in the study of tax systems across various nations. Dive into the

complexities of tax structures, examining their components, influences—including legal, institutional, political, economic, social, and cultural—and their impact on all levels of government. You will explore various tax types, such as income, consumption, wealth, and environmental taxes, understanding their significance and application in different contexts.

Engage with compelling questions regarding the importance of income tax in developed countries versus the reliance on indirect taxes in developing regions, the scarcity of wealth taxes, and the widespread adoption of value-added taxes. This course examines the intricacies of tax structures, the composition of tax systems, and the principles underlying successful tax reform.

By completing this course, you will acquire a solid theoretical and practical foundation in global tax systems, preparing you to contribute to tax policy making, administration, and reform. This knowledge paves the way for careers in academia, government, international organizations, and the private sector, as a distinguished tax professional.

Course Aims

This course complements existing courses on offer in the postgraduate program, but deals with areas that are not otherwise covered in depth in other postgraduate courses. It will provide an important conceptual bridge to domestic and international students in postgraduate programs who are concerned to know why tax systems have developed in the way that they have and how they may develop in the future. A candidate who has successfully completed this course should be able to: identify the major similarities and differences between contemporary tax systems; account for the major reasons for such similarities and differences; understand the impact of institutional legal, political, economic, social, cultural and other factors on the development of tax systems; and identify likely trends in tax system development and future tax reform.

Relationship to Other Courses

This course is complementary to TABL5575 Tax Policy.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication
CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO6 : Global and Cultural Competence
CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.	<ul style="list-style-type: none">• PLO2 : Problem Solving• PLO6 : Global and Cultural Competence
CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.	<ul style="list-style-type: none">• PLO7 : Leadership Development
CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO4 : Teamwork• PLO7 : Leadership Development
CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.	<ul style="list-style-type: none">• PLO6 : Global and Cultural Competence

Course Learning Outcomes	Assessment Item
CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam
CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam
CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam
CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam
CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam
CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.	<ul style="list-style-type: none"> • Assessment 1: Country Report • Assessment 2: Class Presentation • Assessment 3: Class Participation • Assessment 4: Take Home Exam

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

The course uses a standard adult education participative style of instruction reliant on student participation.

Additional Course Information

Note the course has an attendance requirement and each candidate will be making a class presentation at some point in the course.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Country Report Assessment Format: Individual	30%	Start Date: Not Applicable Due Date: 04/11/2024 02:00 AM	• PLO2 : Problem Solving
Assessment 2: Class Presentation Assessment Format: Individual	20%	Start Date: Dates alocated by LIC Due Date: N/A	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication
Assessment 3: Class Participation Assessment Assessment Format: Individual	10%	Start Date: Week 1 Due Date: Not Applicable	• PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO4 : Teamwork • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
Assessment 4: Take Home Exam Assessment Format: Individual	40%	Start Date: Examination period Due Date: Examination period	• PLO2 : Problem Solving • PLO6 : Global and Cultural Competence

Assessment Details

Assessment 1: Country Report

Assessment Overview

This assessment requires a short report of a particular national tax jurisdiction focusing on its approach to solving social and economic challenges through taxation. The student and the lecturer will agree in advance on the topic.

Assesses: PLO2

Course Learning Outcomes

- CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.
- CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.
- CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.

- CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.
- CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.
- CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.

Detailed Assessment Description

A written report on how a particular country/ies solve/s, through the tax system, particular social and economic challenges. Topic to be set by agreement between the LIC and the student.

Assessment Length

4000

Submission notes

Submit by Turnitin within Moodle website

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: Class Presentation

Assessment Overview

This assessment involves an individual attempt to describe and critique a particular approach to taxation (a tax, a method of taxation, an administrative solution etc) on a topic set by the lecturer.

Assesses: PL01, PL02, PL03

Course Learning Outcomes

- CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.
- CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.
- CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.
- CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.
- CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.
- CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.

Detailed Assessment Description

A 20 minute presentation made in class in the one of the webinars. In the presentation, which will be to fellow students and the course lecturers, you will need to provide a succinct overview of the contemporary tax system of a country you have selected to write about in the main Assignment. In 20 minutes, you will not be able to cover all aspects that you have written about, but it is important that you focus upon the same key tax system features that have been stressed in the first five modules of the course.

Fifty per cent of the mark for your presentation will be allocated by your fellow students in the class; the other 50% will be allocated by the course lecturers.

You should prepare a power point or similar slideshow to accompany your presentation.

Remember that you have only 20 minutes (there will then be 10 minutes for question and answer, discussion etc) and so you cannot expect to get through more than about 10 slides in that time.

Assessment information

Topic and week due to be allocated by LIC

Assignment submission Turnitin type

Not Applicable

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent

that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

If your Convenor has concerns that your answer contains passages of AI-generated text or media that have not been sufficiently modified you may be asked to explain your work, but we recognise that you are permitted to use AI generated text and media as a starting point and some traces may remain. 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: Class Participation

Assessment Overview

This assesses the candidate's contribution to class having regard to the quality as well as the quantity of their contributions to discussions and questions. Emphasis will be placed on respectful, informed, and constructive contributions.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO6, PLO7

Course Learning Outcomes

- CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.
- CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.
- CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.
- CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.
- CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.
- CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.

Detailed Assessment Description

Class participation requires active engagement in and contribution to class based activities and class discussions.

Assessment Length

N/A

Assignment submission Turnitin type

Not Applicable

Generative AI Permission Level

Not Applicable

Generative AI is not considered to be of assistance to you in completing this assessment. If you do use generative AI in completing this assessment, you should attribute its use.

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

Assessment 4: Take Home Exam

Assessment Overview

This is a traditional take-home examination completed on a topic/question or series of them set by the lecturer to be completed within both a time and word limit and submitted online via the Inspera software used at UNSW.

Assesses: PLO2, PLO6

Course Learning Outcomes

- CLO1 : Apply specialised knowledge of a chosen tax system to diverse tax situations, issues, and contexts, providing a foundation for broader application throughout the course.
- CLO2 : Cultivate analytical skills and a critical perspective on global tax system theories and practices, and understand the conceptual underpinnings of tax system design across different economies.
- CLO3 : Independently address complex tax issues, offering critical evaluations of tax practices and policies in various countries.
- CLO4 : Enhance self-management, planning, and reflective learning skills essential for professional growth in the field of taxation.
- CLO5 : Deliver structured, analytical discussions on the evolution and characteristics of tax systems in written assignments and class presentations.
- CLO6 : Foster international and comparative understanding of tax system design and practice, considering social and ethical dimensions shaping tax policies globally.

Assessment Length

4,000 words

Assessment information

Inspera run take home exam.

Assignment submission Turnitin type

This is not a Turnitin assignment

Generative AI Permission Level

No Assistance

This assessment is designed for you to complete without the use of any generative AI. You are not permitted to use any generative AI tools, software or service to search for or generate information or answers.

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 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.

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	Activity	Teams Meeting to outline course and expectations
Week 1 : 9 September - 15 September	Seminar	
Week 2 : 16 September - 22 September	Activity	Private study
Week 3 : 23 September - 29 September	Seminar	
Week 4 : 30 September - 6 October	Activity	Private study
Week 5 : 7 October - 13 October	Seminar	
Week 6 : 14 October - 20 October	Other	Private study
Week 7 : 21 October - 27 October	Activity	Private study
Week 8 : 28 October - 3 November	Seminar	
Week 9 : 4 November - 10 November	Assessment	Assignment submission.
Week 10 : 11 November - 17 November	Seminar	

Attendance Requirements

Students must attend 80% of classes - minimum 4 webinars

Course Resources

Prescribed Resources

Evans C, Hasseldine J, Lymer A, Ricketts R and Sandford C, Comparative Taxation:

Why Tax Systems Differ (Fiscal Publications, 2017).

This book is available at the UNSW bookshop

<https://www.bookshop.unsw.edu.au/tabl.html>

or you can purchase directly from the UK publisher (overseas postage may be charged):

<http://www.accountingeducation.com/subsites/fiscalpublications/comparativetax/index.html>

Recommended Resources

N/A

Additional Costs

Nil

Course Evaluation and Development

My Experience surveys will run providing an extra opportunity for feedback and comment by

students. This feedback is used to improve the course for future offerings.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Head lecturer	Michael Wa Ipole		Quad Level 3 Room 3072	02-9385-9526	Always available by 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 [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 [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. For further information, and to apply, see Special Consideration on the [UNSW Current Students](#) page.

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.

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>