



## UNSW Course Outline

# TABL5509 Tax Controversy - 2024

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## General Course Information

**Course Code :** TABL5509

**Year :** 2024

**Term :** Term 2

**Teaching Period :** T2

**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

Tax Controversy is all about the law, practice and strategy of resolving tax disputes. The course examines the important area of tax law dealing with how tax disputes between taxpayers and the Australian Taxation Office might arise and analyses the various steps in the dispute resolution process from the early administration stages through to the litigation stage. The course also

reviews the civil and criminal liabilities that may arise that are associated with tax administration especially poor or improper tax compliance.

## Course Aims

TABL 5509 Tax Controversy is a pivotal subject for tax professionals. The term “tax controversy” denotes the area in which disputes may arise concerning tax liability and includes:

- The administrative stage when the ATO considers a taxpayer’s formal objection (such as against an assessment of income tax)
- The litigation stage involving appeals against the disallowance of an objection before the Administrative Appeals Tribunal (AAT) or the Federal Court and further court appeals from those decisions;
- It also includes civil and criminal liability associated with taxation.

In this course specific areas of focus will include:

- The objection and appeals process under Part IVC of the *Taxation Administration Act 1953 (Cth)*
- Alternative dispute resolution
- Administrative law review such as under the *Administrative Decisions (Judicial Review) Act 1977 (Cth)* and section 39B of the *Judiciary Act 1903 (Cth)*
- Administrative penalties in tax law
- Criminal offences relating to taxation.

## Relationship to Other Courses

An elective in the Master of Tax this course is best studied after completing TABL5501 Taxation of Commercial Transactions and TABL5582 Taxation of Business Entities.

# Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify and apply the basic legal and practical framework for tax controversy & dispute resolution.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO2 : Make informed and effective selection of which is the most appropriate and effective means of challenging acts or omissions on the part of the Commissioner of Taxation.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li></ul>
CLO3 : Demonstrate a critical perspective on how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO7 : Leadership Development</li></ul>
CLO4 : Demonstrate a clear, effective, and well-reasoned analysis of the critical issues in the process of challenging administrative action.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO7 : Leadership Development</li></ul>
CLO5 : Apply correct citation and referencing conventions in properly communicating research.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO3 : Business Communication</li></ul>
CLO6 : Interpret and analyse relevant law and research and apply theoretical constructs in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO7 : Leadership Development</li></ul>
CLO7 : Demonstrate through your sound and informed decision making your ability to lead an organisation in the effective management and resolution of a tax controversy.	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO7 : Leadership Development</li></ul>

Course Learning Outcomes	Assessment Item
CLO1 : Identify and apply the basic legal and practical framework for tax controversy & dispute resolution.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO2 : Make informed and effective selection of which is the most appropriate and effective means of challenging acts or omissions on the part of the Commissioner of Taxation.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO3 : Demonstrate a critical perspective on how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO4 : Demonstrate a clear, effective, and well-reasoned analysis of the critical issues in the process of challenging administrative action.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO5 : Apply correct citation and referencing conventions in properly communicating research.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO6 : Interpret and analyse relevant law and research and apply theoretical constructs in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts.	<ul style="list-style-type: none"> <li>• Assessment 1: Case Study</li> <li>• Assessment 2: Case Study</li> <li>• Assessment 3: Take Home Exam</li> </ul>
CLO7 : Demonstrate through your sound and informed decision making your ability to lead an organisation in the effective management and resolution of a tax controversy.	<ul style="list-style-type: none"> <li>• Assessment 3: Take Home Exam</li> </ul>

## Learning and Teaching Technologies

Moodle - Learning Management System

## Learning and Teaching in this course

Students need to prepare and read ahead in order to participate in Webinars

## Other Professional Outcomes

Other outcomes

Students will develop an appreciation of the complexity and nuances of the tax dispute resolution system

# Additional Course Information

Any International students in the course are required (by visa rules) to attend class in person rather than online. Domestic students are permitted to attend in either mode.

# Assessments

## Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Case Study Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 24/06/2024 11:59 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO7 : Leadership Development</li></ul>
Assessment 2: Case Study Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: 22/07/2024 11:59 PM	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO7 : Leadership Development</li></ul>
Assessment 3: Take Home Exam Assessment Format: Individual	60%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none"><li>• PLO1 : Business Knowledge</li><li>• PLO2 : Problem Solving</li><li>• PLO3 : Business Communication</li><li>• PLO4 : Teamwork</li><li>• PLO5 : Responsible Business Practice</li><li>• PLO7 : Leadership Development</li></ul>

## Assessment Details

### Assessment 1: Case Study

#### Assessment Overview

This task requires students to apply the rules governing resolution of tax controversies to a problem and to demonstrate an ability to identify the relevant facts, the applicable rules, and to apply them to the resolution of the problem with a tentative answer.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO7

#### Course Learning Outcomes

- CLO1 : Identify and apply the basic legal and practical framework for tax controversy & dispute resolution.
- CLO2 : Make informed and effective selection of which is the most appropriate and effective means of challenging acts or omissions on the part of the Commissioner of Taxation.
- CLO3 : Demonstrate a critical perspective on how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers.
- CLO4 : Demonstrate a clear, effective, and well-reasoned analysis of the critical issues in the process of challenging administrative action.
- CLO5 : Apply correct citation and referencing conventions in properly communicating research.
- CLO6 : Interpret and analyse relevant law and research and apply theoretical constructs in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts.

#### Detailed Assessment Description

Undertake an analysis of a significant tax case in the Federal Court or Administrative Appeals Tribunal that has been reported in 2022/2023/2024. Indicate why you consider it to be a significant case. Give your opinion why the case had to be resolved by a hearing rather than less formal dispute resolution. In doing so indicate whether you consider this a good or bad thing.

#### Assessment Length

2,000 words

#### Assignment submission Turnitin type

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

### **Assessment 2: Case Study**

#### Assessment Overview

This task requires students to apply the rules governing resolution of tax controversies to a problem and to demonstrate an ability to identify the relevant facts, the applicable rules, and to apply them to the resolution of the problem with a tentative answer.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO7

#### Course Learning Outcomes

- CLO1 : Identify and apply the basic legal and practical framework for tax controversy & dispute resolution.
- CLO2 : Make informed and effective selection of which is the most appropriate and effective

means of challenging acts or omissions on the part of the Commissioner of Taxation.

- CLO3 : Demonstrate a critical perspective on how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers.
- CLO4 : Demonstrate a clear, effective, and well-reasoned analysis of the critical issues in the process of challenging administrative action.
- CLO5 : Apply correct citation and referencing conventions in properly communicating research.
- CLO6 : Interpret and analyse relevant law and research and apply theoretical constructs in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts.

#### Detailed Assessment Description

Read the Full Federal Court decision in the case of *Commissioner of Taxation vs Indooroopilly Children Services (Qld) Pty Ltd [2007] FCFA 16*. Summarise the case focussing on the procedural issues considered by the court, especially the conduct of the case by the office of the Commissioner of Taxation. Explain, with reasons, whether or not you consider the position taken by the Commissioner was correct as regards the disregard of Federal Court decisions unfavourable to the Commissioner's position. Indicate whether the Commissioner's approach was consistent with conduct expected of a responsible litigant. How should such issues be approached in future?

#### Assessment Length

2000 words

#### Assignment submission Turnitin type

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

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

#### Assessment Overview

Problem based critique of a situation involving tax controversy and opportunity to suggest alternative dispute resolution processes and their alternative strengths and weaknesses.

Assesses: PLO1, PLO2, PLO3, PLO4, PLO5, PLO7

#### Course Learning Outcomes

- CLO1 : Identify and apply the basic legal and practical framework for tax controversy & dispute resolution.
- CLO2 : Make informed and effective selection of which is the most appropriate and effective means of challenging acts or omissions on the part of the Commissioner of Taxation.
- CLO3 : Demonstrate a critical perspective on how the courts and tribunals seek to ensure procedural fairness in the ATO's dealings with taxpayers.

- CLO4 : Demonstrate a clear, effective, and well-reasoned analysis of the critical issues in the process of challenging administrative action.
- CLO5 : Apply correct citation and referencing conventions in properly communicating research.
- CLO6 : Interpret and analyse relevant law and research and apply theoretical constructs in the context of framing a dispute for resolution in the Administrative Appeals Tribunal and the courts.
- CLO7 : Demonstrate through your sound and informed decision making your ability to lead an organisation in the effective management and resolution of a tax controversy.

#### **Detailed Assessment Description**

A standard take-home exam will be released at a set time and answers are required to be submitted via Inspera before a set time a few days later. Dates and times will be provided closer to the time of issue of the exam timetable

#### **Assessment Length**

3000 words

## **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. Note that any use of Artificial Intelligence tools must be acknowledged and, if quoted, must be acknowledged using quotation marks and full attribution.

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 : 20 May - 26 May	Activity	Read Module 1
Week 1 : 27 May - 2 June	Seminar	Webinar 1 - on Module 1 Read Module 2
Week 2 : 3 June - 9 June	Activity	Read Module 2 Assessment planning
Week 3 : 10 June - 16 June	Seminar	Webinar 2 on Module 2 Assessment planning
Week 4 : 17 June - 23 June	Activity	Read Module 3 Assessment planning
Week 5 : 24 June - 30 June	Seminar	Webinar 3 on Module 3 Read Module 4
	Assessment	Submit Assignment 1 (Monday)
Week 6 : 1 July - 7 July	Activity	Read Module 4 Start Module 5
Week 7 : 8 July - 14 July	Seminar	Webinar 4 on Module 4 Read Module 5 Assessment Planning
Week 8 : 15 July - 21 July	Activity	Read Modules 5 and 6 Assessment planning
Week 9 : 22 July - 28 July	Seminar	Webinar 5 on Module 5 and 6
	Assessment	Submit Assignment 2 (Monday)
Week 10 : 29 July - 4 August	Activity	Revision

## Attendance Requirements

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

## Course Resources

### Prescribed Resources

*Taxation Administration Act 1953 (Cth)*

R.Woellner et al *Australian Taxation Law 2021* 31st edition Oxford University Press 2021

# Recommended Resources

M. Walpole et al *Understanding Taxation Law 2024* LexisNexis Dec 2023

## Course Evaluation and Development

This is a new course in the Master of Tax and feedback is relied upon to improve the offering for subsequent students. Your anecdotal feedback will be gathered by the lecturer in webinars and other communications. Your formal feedback would be appreciated in the anonymous MyExperience surveys.

## Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Michael Walpole		Quadrangle Building, Office 3072	(02) 93859526	Office hours	Yes	Yes

## Other Useful Information

### Academic Information

### COURSE POLICIES AND SUPPORT

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

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

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

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

### STUDENT LEARNING OUTCOMES

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

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support](#) page. For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning 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 Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

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

## Submission of Assessment Tasks

### SPECIAL CONSIDERATION

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

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

Special consideration applications will be assessed centrally by the Case Review Team, who will

update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

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

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

## LATE SUBMISSION PENALTIES

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

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

## FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

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

## Faculty-specific Information

### PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

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

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

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

### COURSE EVALUATION AND DEVELOPMENT

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

## QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

## TEACHING TIMES AND LOCATIONS

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

## School Contact Information

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

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

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

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

9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

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