TABL3020 / TABL5520
PRINCIPLES OF AUSTRALIAN INTERNATIONAL TAXATION

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
Part B: Key policies, student responsibilities and support for undergraduate students only
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PART A: COURSE-SPECIFIC INFORMATION

1 ABOUT THE LECTURER

Bob Deutch
BEC LLB (Hons) Syd LLM (Hons) Camb Barrister FTIA

Robert (Bob) Deutsch is a Professor of Taxation Law in the School of Taxation and Business Law at UNSW Australia. He is also a Deputy President with the Administrative Appeals Tribunal presiding over many tax, immigration and corporate regulation cases. He has over 30 years legal and tax experience and, immediately prior to his appointment with Atax, Bob was a tax partner with Mallesons Stephen Jaques. Previously, he was a Senior Lecturer in Law at the University of Sydney. Bob has lectured in international taxation and superannuation and has interests in issues relating to the derivative markets.

Bob is a past-Chairman of the Australian branch of the International Fiscal Association, a former Governor on the Board of the Australian Tax Research Foundation and a member of the Taxation Institute of Australia. He is an external member of the Tax Office Public Rulings and Part IVA Panels. He has presented extensively at seminars and conferences over a number of years. He has published widely, with articles and books in the area of international tax and derivatives. He is co-author of the standard reference Guidebook to Australian International Tax (Legal Books, 1997) and the Australian Tax Handbook.

2 LETTER OF INTRODUCTION

I would like to take this opportunity to welcome you to the course Principles of Australian International Taxation in the Atax program.

Naturally you will appreciate that international taxation is a fairly refined area of tax law in general and requires a certain basic level of understanding of the domestic scene. However, part of the purpose of this course is to remove the mystique surrounding international tax and to explain the basic concepts as well as some of the more significant details in a manner which is readily understood.

The course provides a framework to understanding Australia’s international tax rules, which you can then build on in subsequent courses such as Principles of Tax Transfer Pricing; Double Tax Agreements; International Tax Anti-Avoidance.

In attempting this course, the best strategy is to make an early start and to keep well ahead of the suggested study timetable so as to allow for any possible disruption for work, family or other commitments. Do not allow yourself to fall behind as, in order to understand the later modules, it is essential that you have a clear understanding of the earlier modules. If you are
having difficulties in keeping up please address these difficulties as soon as possible, if necessary in consultation with your lecturers.

We trust that you will find the course challenging, enjoyable and helpful. Please read the Course Profile very carefully and do not hesitate to contact us on any matters relating to the course.

Professor Bob Deutsch

2.1 Staff Contact Details

Lecturer-in-charge: Bob Deutsch  
Phone No: +61 (2) 9385 9557  
Email: r.deutsch@unsw.edu.au

Consultation Times – by appointment

3 COURSE DETAILS

3.1 Teaching Times and Locations
This course is fully on-line using the University’s learning management system, Moodle.

3.2 Units of Credit
The course is worth 6 units of credit.

3.3 Suggested Study Commitment
You should plan to spend an average of 10-12 hours per week on this course to perform well (including class attendance, online participation, assignments, examination preparation etc). The information included on the overview page of each module should help you plan your study time.

3.4 Course Synopsis
This course provides a comprehensive general grounding in the most important aspects of Australia’s international tax rules.

It covers policy considerations in international taxation and Australian tax law as it affects international transactions (whether involving the movement of funds, of property or of people). It examines the basis upon which Australian tax jurisdiction is exercised (ie, residence in Australia and source of income) and examines the manner in which Australia taxes Australian source income of non-residents and foreign source income of Australian residents (including foreign source income of controlled foreign corporations and trusts which is attributed to Australian resident controllers) as well as the operation of Australia’s Double Tax Agreements and international anti avoidance provisions.
3.5 Relationship to Other Courses
This course is an optional course available to students in the Graduate Diploma in Advanced Taxation and Masters programs as well as advanced students in the Bachelor of Taxation. Postgraduate students are advised to complete this course or its equivalent before proceeding to other postgraduate courses dealing with off-shore elements of the Australian tax system.

3.6 Course Summary
The course Principles of Australian International Taxation provides a broad overview of the most important elements of Australian tax law as it affects international transactions (whether involving the movement of funds, of property or of people). It examines the policy issues in international taxation, the framework of Australian rules, the basis upon which Australian tax jurisdiction is exercised (ie residence in Australia and source of income) and examines the manner in which Australia taxes Australian source income of non-residents and foreign source income of Australian residents (including foreign source income of controlled foreign corporations and trusts which is attributed to Australian resident controllers) as well as the operation of Australia’s Double Tax Agreements and international anti avoidance provisions.

3.7 Course Objectives
After completing this course you should be able to:

1. summarise the framework of Australia’s rules for taxation of residents and non residents
2. identity key issues in the Australian tax treatment of residents in a given fact situation
3. identify key issues in the Australian tax treatment of non residents in a given fact situation
4. explain your response to the above issues both orally and in writing
5. analyse the effects of Australian international tax rules using international tax policy considerations

3.8 Student Learning Outcomes

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
</table>
| 1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.  
You should be able to select and apply disciplinary knowledge to business situations in a local and global environment. |
| 2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.  
You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions. |
| 3. Communication: Our graduates will be effective professional communicators.  
You should be able to:  
a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and  
b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner. |
4. Teamwork: Our graduates will be effective team participants. 
You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.
You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Identify social and cultural implications of business situations.

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Business Postgraduate Coursework Program Learning Goals and Outcomes

1. Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.
You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.
You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective communicators in professional contexts.
You should be able to:
   a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
   b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. Teamwork: Our graduates will be effective team participants.
You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.

5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.
You should be able to:
   a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
   b. Consider social and cultural implications of business and/or management practice.

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed:

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<thead>
<tr>
<th>Program Learning Goals</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>Demonstrate a comprehensive understanding of the most important aspects of Australia’s international tax</td>
<td>Module Activities</td>
</tr>
</tbody>
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rules. Demonstrate the ability to identify key issues in the Australian tax treatment of residents and non-residents in a given fact situation.

2 Critical thinking and problem solving

Demonstrate a critical approach to material presented and evidence of original and independent thought. Demonstrate an ability to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.

Module Activities
Assignments
Examination

3a Written communication

Recognise and resolve legal and tax problems and develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios. Apply correct citation and referencing conventions in properly acknowledging all source material used.

Assignments
Examination

3b Oral communication

Not specifically addressed in this course.

4 Teamwork

Not specifically addressed in this course.

5a Ethical, environmental and sustainability responsibility

Not specifically addressed in this course.

5b Social and cultural awareness

Analyse the effects of Australian international tax rules using international tax policy considerations as well as examine the operation of Australia’s Double Tax Agreements and international anti avoidance provisions.

Module Activities
Assignments
Examination

4 **HOW TO USE THIS PACKAGE**

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 Suggested Study Schedule at the end of this Course Outline as a guide to completing your coursework. So as 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 Semester is the key to success in a flexible learning program.

The Study Guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.

2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.

3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.

4.1 **Features of the Study Guide**

Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
- Readings
- Margin notes
- Instructional icons

Please familiarise yourself with the Key to Instructional Icons on the following page. These icons are intended to help you navigate the study materials and to encourage active learning.
5 KEY TO INSTRUCTIONAL ICONS

compulsory reading  
write responses outside the Study Materials

Optional readings  
Write a response in the Study Materials

note this important point  
pause to reflect

Recall earlier work  
prepare for discussion in an Audio Conference or Webinar

discuss with colleague  
discuss with study group

Access Moodle or the internet  
undertake investigation or research

use video resource  
use audio resource

use software  
perform fieldwork

Only some of the media shown in the instructional icons are used in this course.
6 TEXTBOOKS AND REFERENCES

6.1 Prescribed Textbook/s
There is no prescribed textbook for this course. Relevant readings will be provided in the Study Materials.

6.2 Act/s
You must purchase or have access to the following publication/s:

- Income Tax Assessment Act 1936
- Income Tax Assessment Act 1997
- International Tax Agreements Act 1953

6.3 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.


(This is free to download and is the citation style guide used by the majority of Australian legal journals.)


6.4 Recommended reference/s
Below is a list of further references that you may find useful in this course. Purchase of recommended references is not compulsory.


This is the classic, concise dictionary of legal terms which is very useful for students of law based subjects.


7 SUPPORTING YOUR LEARNING

7.1 Tax Distance Course Student Guide
The Tax Distance Course Student 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 2016 Tax Distance Student Guide from your Moodle course website(s).

8 ASSESSMENT: UNDERGRADUATE STUDENTS (TABL3020)

All assignments must be submitted electronically through Moodle. Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).

Assessment for Bachelor students undertaking this course will be on the basis of:

(a) Assignments 50%
(b) Final examination 50%

In order to pass this course, a student enrolled at Bachelor level must obtain:

- 50 per cent or more of the total marks available in the course and
- at least 40 per cent of the marks available for the final examination in the course.

8.1 Assessment submission dates
There are 2 assignments:

Assignment 1
Due date: Monday, 11 April 2016
Weighting: 25%
Word limit: 2000 words (plus or minus 10%)

Assignment 2
Due date: Monday, 16 May 2016
Weighting: 25%
Word limit: 2000 words (plus or minus 10%)

Assignment topics are included on the following pages.

8.2 Final Examination
Examinations are held from Friday 10 June to Monday 27 June 2016 for Semester 1, 2016. Students are expected to be available for exams for the whole of the exam period.

The final examination timetable is published prior to the examination period via the Atax Weekly Bulletin and on the School’s website at:

https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations
This is not a negotiable schedule. The School of Taxation & Business Law publishes the exam schedule as a matter of courtesy, and to ensure that any clashes of examinations are brought to our attention.

8.3 Assignment 1: Undergraduate Students Only – TABL3020

Due date: Submit via Moodle by 11 April 2016 (23:59, *AEST)
Weighting: 25%
Word limit: 2000 words (plus or minus 10%)

*Australian Eastern Standard Time

Topic:
Critically consider the corporate residence rules by reference to the case law.

8.3.1 Evaluation criteria
Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:

• ability to locate and analyse correct legal sources, understanding those sources and their underlying rationales and policy
• use of legal reasoning to come to a well-developed conclusion
• use of critical analysis when discussing and synthesising legal sources
• clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
• sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
• correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read well beyond the study materials and references to do the assignment.
8.4 Assignment 2
Due date: Submit via Moodle by 16 May 2016 (23:59 AEST)
Weighting: 25%
Word limit: 2000 words (plus or minus 10%)

Topic:
Part A
Explain in your own words the operation of Australia’s controlled foreign company rules. In doing so give at least 2 practical examples of how the rules work. Consider the key areas where complications exist and how if at all they could be simplified.

Part B
Explain how section 23AJ of the ITAA 36 1936 (and now Div 768 ITAA 97) operates and how they interface with section 23AI of the ITAA 36. Give practical examples to clarify your views.

8.4.1 Evaluation criteria
An important note on word limits
Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade assignments:

• ability to cut through the undergrowth and penetrate to key issues
• identification of key facts and the integration of those facts in the logical development of argument
• demonstration of a critical mind at work and, in the case of better answers, of value added to key issues over and above that of the source materials
• clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
• sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
• correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are encouraged to read beyond the study materials and references to do the assignment.

9 ASSESSMENT: POSTGRADUATE STUDENTS ONLY (TABL5520)
All assignments must be submitted electronically through Moodle. Note, however, that your Research Paper synopsis (if required) should not be submitted through the assignment section of Moodle. Please refer to Appendix A for guidelines on assignment preparation and rules for electronic submission of assignments (as well as information on deadlines and penalties for late submission).
Assessment for postgraduate students undertaking this course will be on the basis of:

(a) Research plan and annotated reading list 10%
(b) Research paper 50%
(c) Final examination 40%

In order to pass this course, a student enrolled at postgraduate level must obtain:

• 50 per cent or more of the total marks available in the course and
• at least 40 per cent of the marks available for the final examination in the course.

9.1 Assessment submission dates

Research Paper synopsis (if required)
Due date: Monday, 21 March 2016
Word limit: 1 page (or as required)

Assignment 1 (Research Paper Plan and Reading List)
Due date: Monday, 4 April 2016
Weighting: 10%
Word limit: 1000–1500 words

Assignment 2 (Final Submission)
Due date: Monday, 16 May 2016
Weighting: 50%
Word limit: 4000 words (plus or minus 10%)

9.2 Final examination

The final examination will be open book, of 2 hours duration plus 10 minutes reading time, and will cover the whole Semester's content. Note that you will not be permitted to write during the reading time.

Examinations are held from Friday 10 June to Monday 27 June 2016 for Semester 1, 2016. Students are expected to be available for exams for the whole of the exam period.

The final examination timetable is published prior to the examination period via the Atax Weekly Bulletin and on the School’s website at:

https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations

This is not a negotiable schedule. The School of Taxation & Business Law publishes the exam schedule as a matter of courtesy, and to ensure that any clashes of examinations are brought to our attention.

9.3 ASSIGNMENT 1: Postgraduate students only – TABL5520

Research Plan and Reading List
Due Date: Submit via Moodle by Monday, 4 April 2016 (Midnight, AEST)
Weighting: 10%
Length: 1000–1500 words
Prepare a Research Plan and an Annotated Reading List (includes Bibliography) for your research paper. Your Research Plan should identify the key issues and outline the structure for your research paper (but do not write out an answer).

You may select one of the prescribed topics, or devise your own research topic (see below).

Please note that an example of an Annotated Reading List (Bibliography) has been placed on Moodle under Course Materials and further details are provided below. You are only required to annotate 3 or 4 of the total references. You can include cases and legislation in your list.

Page 2 of Appendix A provides details of the set out for a Bibliography.

Please note that the word limit of 1000–1500 words is for the total of the Plan and the Annotated Bibliography.

### 9.3.1 Prescribed topics

#### Topic 1
Critically evaluate the current Australian source and residence rules with reference to e-commerce, cloud and cross border transaction. Your paper is to include consideration of Permanent Establishments.

#### Topic 2
The problem associated with the so-called profit shifting aspect of BEPS are to be addressed in Australia through the application of tight compliance checks and enforcement of the arm's length principle in transfer pricing. Critically discuss the likely efficacy of this strategy. NOTE students who are doing or have done TABL5550 (Principles of Tax Transfer Pricing) are not permitted to do this topic.

#### Topic 3
Critically evaluate how Double Tax Agreements impact on the problem of base erosion profit shifting (BEPS). Your answer is to include discussion of possible solutions to any problems that you may identify. Your answer must be supported by reference to one or more DTAs.

#### Alternative topic
Alternatively, you may select your own topic in which case the prior agreement of the lecturer will be required. Approval will not be granted if the topic overlaps substantially with work that you have submitted for another course. You should e-mail your request to Bob Deutsch at re.deutsch@unsw.edu.au. You must ensure that you have made your request for approval and submitted a synopsis by **Monday, 21 March 2016**.

#### Required
The prescribed topic, or an alternative topic which you select and agree with your lecturer, will require a review of the sections of the Income Tax Acts, of any relevant textbooks, and of journal articles, reports and conference papers on the topic. Depending on your argument, some cases may also be relevant. The topic then requires a plan of how the information from these sources will be combined to answer the question that has been posed.

Accordingly, you are required to:

1. List the sources that will be of value to you in attempting to answer this question. Organise the sources into groups according to their type—eg, sections of the 1936 Act,
sections of the 1997 Act, textbooks (identify pages used), journal articles cases, conference papers etc.

2. In the list of sources, give full and accurate references which accord with one of the approved citation and style guides (see list earlier in this Course Outline).

3. Select about 4 items from the list of sources that you find particularly valuable in answering the question. Explain what it is that the selected sources say or provide, that makes them valuable and indicate how they contribute to the argument within your proposal (ie, your thesis). Merely descriptive selections will be unhelpful.

4. Write an outline of what you propose to say, indicating the structure and identifying in point form the content of the parts of the assignment.

**DO NOT** write up a full answer to the assignment. An example of an annotated reading list (from an unrelated area) may be found on the Moodle site for this course.

### 9.3.2 Evaluation criteria (for research paper plan)

**An important note on word limits**

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages can indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade your assignment:

- evidence of ability to conduct a literature survey to identify appropriate and relevant sources
- an appropriate mix of sources, including relevant text books, refereed journal articles, and professional, official and technical references from both Australian and overseas sources
- effective analysis and use of primary sources including reports, submissions, taxation statistics, case law and statutory material
- ability to plan and structure a research paper, as evidenced in the submitted research paper plan, which shows that your approach has been informed by your research
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- correct referencing and bibliographic style in accordance with the prescribed citation and style guide.

You are **required** to read well beyond the course materials and references to do the assignment.
9.4 Assignment 2: Postgraduate Students only (TABL5520)

Final Submission

Due Date: Submit via Moodle by Monday, 16 May 2016 (23:59, AEST)
Weighting: 50%
Length: 4000 words (plus or minus 10%)

Write and submit a research paper on the topic you identified for the first assignment.

Note that you may wish to depart from your original plan either because you have changed your views or because of suggestions made on your first assignment. That is acceptable, but if in doubt, you should discuss the matter with your lecturer.

Guidelines

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

1. Planning the research

Be aware that the session is very short and that there is no flexibility in the date for submission. Once you have chosen the topic you should be in a position to identify the key issues that you will wish to focus upon in your paper. Be modest and circumscribed in the goals you set yourself. It is better to make good progress on narrow fronts than to produce vast and vague conjecture on a broad range of fronts. Remember that we are looking for the ability to filter complex material in an original and analytical manner.

You will need to conduct a literature search at an early stage of the session in order to identify the materials available to you. Having identified and reviewed the material you will be able to consolidate the issues, and you can then prepare your annotated bibliography and plan.

2. Presentation

You will probably find the writing of the final paper to be the easiest part of the process. The research paper should be organised, well-structured and make use of plenty of spacing and headings. They should be typed or word processed on A4 size paper with a 5 cm margin. The number of words should be clearly stated at the end of the paper. All quotations should be fully referenced, and acknowledgment must be made of any work or material which is not your own. Beware of ‘overdoing’ quotes—they should be used sparingly and only where their inclusion adds value to the exposition.

Each paper should commence with a short (less than one page) abstract, include a page of contents and conclude with a full bibliography. The word limit will not include the bibliography.

It is to be hoped that some of the better research papers will be publishable without too much more work. It may well be that another outcome will be the stimulation of further work in the area by the specialist cells of the Tax Office and the professional bodies, using your work as the basis for such developments. Your work may even be suitable for actual submission to the Board of Taxation.

If you have any queries on the above, you should phone Bob Deutsch on +61 (2) 9385 9557 or e-mail to r.deutsch@unsw.edu.au.
9.4.1 Evaluation criteria
An important note on word limits
Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Lecturers will uniformly apply this principle in their assessment of assignments.

Most word processing packages can indicate word lengths, or otherwise some manual check must be done in the drafting process. Indicate the actual number of words of your assignment in the space indicated on your assignment cover sheet.

The following criteria will be used to grade your assignments:

• 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
• 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
• 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 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
• clarity of communication—this includes sentences in clear and, where possible, plain English; it also includes correct grammar, spelling and punctuation
• critical approach to material presented and evidence of original and independent thought
• quality of judgment and balance in filtering the complex material you are dealing with
• quality of research and bibliography.
• correct referencing and bibliographic style in accordance with the prescribed citation and style guide.

You are required to read beyond the course materials and references to do the assignment. Research papers must not be merely descriptive. They must present a point of view.

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.
10 COURSE EVALUATION AND DEVELOPMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process is one of the ways in which student evaluative feedback is gathered. In this course, we will seek your feedback through end of semester CATEI evaluations.

11 SUGGESTED COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Wk</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and Submissions</th>
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<tbody>
<tr>
<td>1</td>
<td>29 February</td>
<td>1</td>
<td>Introduction to international tax issues</td>
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<td>2</td>
<td>7 March</td>
<td>2</td>
<td>Residence rules</td>
<td>Audio Conference 1</td>
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<td>3</td>
<td>14 March</td>
<td>2</td>
<td>Residence rules</td>
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<td>4</td>
<td>21 March</td>
<td>3</td>
<td>Source rules</td>
<td>Audio Conference 2</td>
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<td>Research Paper synopsis (postgraduate)</td>
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<td>5</td>
<td>4 April</td>
<td>3</td>
<td>Source rules</td>
<td>Assignment 1 (postgraduate)</td>
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<td>6</td>
<td>11 April</td>
<td>4</td>
<td>Taxation of non-residents</td>
<td>Audio Conference 3</td>
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<td></td>
<td>Assignment 1 (undergraduate)</td>
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<tr>
<td>7</td>
<td>18 April</td>
<td>4</td>
<td>Taxation of non-residents</td>
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<td>8</td>
<td>25 April</td>
<td>5</td>
<td>Australian taxation of foreign source income of residents – preventing double taxation</td>
<td>Audio Conference 4</td>
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<tr>
<td>9</td>
<td>2 May</td>
<td>5</td>
<td>Australian taxation of foreign source income of residents – preventing double taxation</td>
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<td>10</td>
<td>9 May</td>
<td>6</td>
<td>Australian taxation of foreign source income of residents – preventing double taxation</td>
<td>Audio Conference 5</td>
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<tr>
<td>11</td>
<td>16 May</td>
<td>7</td>
<td>International anti-avoidance provisions</td>
<td>Assignment 2 due (all students)</td>
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<td>12</td>
<td>23 May</td>
<td>8</td>
<td>Double tax agreements</td>
<td>Audio Conference 6</td>
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<tr>
<td>13</td>
<td>30 May</td>
<td>8</td>
<td>Double tax agreements</td>
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Mid-semester break from Friday, 25 March to Sunday, 3 April 2016
(NOTE: Daylight saving ends on Sunday, 3 April 2016)

Examination period from Friday 10 June to Monday 27 June 2016
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT FOR UNDERGRADUATE STUDENTS ONLY

12 PROGRAM LEARNING GOALS AND OUTCOMES

The Business School Program Learning Goals reflect what we want all students to BE or HAVE by the time they successfully complete their degree, regardless of their individual majors or specialisations. For example, we want all our graduates to HAVE a high level of business knowledge, and a sound awareness of ethical, social, cultural and environmental implications of business. As well, we want all our graduates to BE effective problem-solvers, communicators and team participants. These are our overall learning goals for you and are sought by employers.

You can demonstrate your achievement of these goals by the specific outcomes you achieve by the end of your degree (e.g. be able to analyse and research business problems and propose well-justified solutions). Each course contributes to your development of two or more program learning goals/outcomes by providing opportunities for you to practise these skills and to be assessed and receive feedback.

Program Learning Goals for undergraduate and postgraduate students cover the same key areas (application of business knowledge, critical thinking, communication and teamwork, ethical, social and environmental responsibility), which are key goals for all Business students and essential for success in a globalised world. However, the specific outcomes reflect different expectations for these levels of study.

We strongly advise you to choose a range of courses which assist your development of these skills, e.g., courses assessing written and oral communication skills, and to keep a record of your achievements against the Program Learning Goals as part of your portfolio.

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
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<tr>
<td><strong>1. Knowledge: Our graduates will have in-depth disciplinary knowledge applicable in local and global contexts.</strong></td>
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<tr>
<td>You should be able to select and apply disciplinary knowledge to business situations in a local and global environment.</td>
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<td><strong>2. Critical thinking and problem solving: Our graduates will be critical thinkers and effective problem solvers.</strong></td>
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<td>You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.</td>
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<td><strong>3. Communication: Our graduates will be effective professional communicators.</strong></td>
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<td>You should be able to:</td>
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<tr>
<td>a. Prepare written documents that are clear and concise, using appropriate style and presentation for the intended audience, purpose and context, and</td>
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<tr>
<td>b. Prepare and deliver oral presentations that are clear, focused, well-structured, and delivered in a professional manner.</td>
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<td><strong>4. Teamwork: Our graduates will be effective team participants.</strong></td>
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<td>You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
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<tr>
<td><strong>5. Ethical, social and environmental responsibility: Our graduates will have a sound awareness of the ethical, social, cultural and environmental implications of business practice.</strong></td>
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</tbody>
</table>
You will be able to:

a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
b. Identify social and cultural implications of business situations.

13 ACADEMIC HONESTY AND PLAGIARISM
The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: https://student.unsw.edu.au/plagiarism as well as the guidelines in the online ELISE tutorials for all new UNSW students: http://subjectguides.library.unsw.edu.au/elise

To see if you understand plagiarism, do this short quiz: https://student.unsw.edu.au/plagiarism-quiz

For information on how to acknowledge your sources and reference correctly, see: https://student.unsw.edu.au/harvard-referencing

For the Business School Harvard Referencing Guide, see the Business Referencing and Plagiarism webpage (Business >Students>Learning support> Resources>Referencing and plagiarism).

14 STUDENT RESPONSIBILITIES AND CONDUCT
Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in UNSW Current Students ‘Managing your Program’ webpages: https://student.unsw.edu.au/program.

14.1 Workload
It is expected that you will spend at least nine to ten hours per week studying this course. This time should be made up of reading, research, working on exercises and problems, online activities and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater. Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

We strongly encourage you to connect with your Moodle course websites in the first week of semester. Local and international research indicates that students who engage early and often with their course website are more likely to pass their course.

Information on expected workload: https://student.unsw.edu.au/uoc

14.2 Attendance
Your regular and punctual attendance at lectures and seminars and in online activities is expected in this course. University regulations indicate that if students attend less than 80%
of scheduled classes they may be refused final assessment. For more information, see: https://student.unsw.edu.au/attendance

14.3 General Conduct and Behaviour
You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: https://student.unsw.edu.au/conduct

14.4 Health and Safety
UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see http://safety.unsw.edu.au/

14.5 Keeping Informed
You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

15 SPECIAL CONSIDERATION

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on special consideration for undergraduate and postgraduate courses:
1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration
2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.
4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.
5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.
Business School Policy on requests for special Consideration for Final Exams in undergraduate courses:

The lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

1. Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.

2. Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least [Fill in specific requirements for your School or course] and meeting the obligation to have attended 80% of tutorials.

3. Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

Special Consideration and the Final Exam in undergraduate courses:

Applications for special consideration in relation to the final exam are considered by a Business School Faculty panel to which lecturers-in-charge provide their recommendations for each request. If the Faculty panel grants a special consideration request, this will entitle the student to sit a supplementary examination. No other form of consideration will be granted. The following procedures will apply:

1. Supplementary exams will be scheduled centrally and will be held approximately two weeks after the formal examination period. The dates for Business School supplementary exams for Semester 1, 2016 are:

   12th July – exams for the School of Accounting
   13th July – exams for all Schools except Accounting and Economics
   14th July – exams for the School of Economics

If a student lodges a special consideration for the final exam, they are stating they will be available on the above dates. Supplementary exams will not be held at any other time.

2. Where a student is granted a supplementary examination as a result of a request for special consideration, the student’s original exam (if completed) will be ignored and only the mark achieved in the supplementary examination will count towards the final grade. Failure to attend the supplementary exam will not entitle the student to have the original exam paper marked and may result in a zero mark for the final exam.

If you attend the regular final exam, you are extremely unlikely to be granted a supplementary exam. Hence if you are too ill to perform up to your normal standard in the regular final exam, you are strongly advised not to attend. However, granting of a supplementary exam in such cases is not automatic. You would still need to satisfy the criteria stated above.

The Business School’s Special Consideration and Supplementary Examination Policy and Procedures for Final Exams for Undergraduate Courses is available at: www.business.unsw.edu.au/Students-Site/Documents-supplementary_exam_procedures.pdf
16 STUDENT RESOURCES AND SUPPORT

The University and the Business School provide a wide range of support services for students, including:

- **Business School Education Development Unit (EDU)**
  [https://www.business.unsw.edu.au/students/resources/learning-support](https://www.business.unsw.edu.au/students/resources/learning-support)
The EDU provides academic writing, study skills and maths support specifically for Business students. Services include workshops, online resources, and individual consultations. EDU Office: Level 1, Room 1033, Quadrangle Building. Phone: 9385 5584; Email: edu@unsw.edu.au.

- **Business Student Centre**
  [https://www.business.unsw.edu.au/students/resources/student-centre](https://www.business.unsw.edu.au/students/resources/student-centre)
Provides advice and direction on all aspects of admission, enrolment and graduation. Office: Level 1, Room 1028 in the Quadrangle Building; Phone: 9385 3189.

- **Moodle eLearning Support**
  For online help using Moodle, go to: [https://student.unsw.edu.au/moodle-support](https://student.unsw.edu.au/moodle-support). For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre**
  [www.lc.unsw.edu.au](http://www.lc.unsw.edu.au) Provides academic skills support services, including workshops and resources, for all UNSW students. See website for details.

- **Library training and search support services**
  [http://info.library.unsw.edu.au/web/services/services.html](http://info.library.unsw.edu.au/web/services/services.html)

- **IT Service Centre**
  Provides technical support for problems logging in to websites, downloading documents etc. [https://www.it.unsw.edu.au/students/index.html](https://www.it.unsw.edu.au/students/index.html) Office: UNSW Library Annexe (Ground floor). Ph: 9385 1333.

- **UNSW Counselling and Psychological Services**
  [https://student.unsw.edu.au/wellbeing](https://student.unsw.edu.au/wellbeing) Provides support and services if you need help with your personal life, getting your academic life back on track or just want to know how to stay safe, including free, confidential counselling. Office: Level 2, East Wing, Quadrangle Building; Phone: 9385 5418; Email: counselling@unsw.edu.au

- **Student Equity & Disabilities Unit**
  [http://www.studentequity.unsw.edu.au](http://www.studentequity.unsw.edu.au) Provides advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Phone: 9385 4734; Email: seadu@unsw.edu.au