TABL3022 / TABL5522
GST: Design and Structure

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

Neil Warren
BCom Hons(Econ), PhD UNSW

Neil Warren is a Professor of Taxation and former Head of School at Atax, now known as the School of Taxation and Business Law. Prior to joining Atax in February 1998, he was Associate Director of the Centre for Applied Economic Research, UNSW and a Senior Lecturer in the School of Economics, Faculty of Commerce and Economics, UNSW. Prior to that he worked at the Institute for Fiscal Studies in London.

Neil's training is as an economist and his research interests lie in the area of public sector economics with a special focus on taxation policy and distributional issues. His research interests are broad and take in the specific areas of tax and welfare reform issues, tax incidence and fiscal federalism.

He has authored or co-authored many articles on taxation issues in academic journals and conference volumes, as well as having published a number of books, government reports and many discussion and conference papers.

As a consultant, he has been involved in the preparation of numerous reports for political parties, government departments, welfare and industry groups as well as being an expert witness in a number of tax related Court cases.

In 1985 he was seconded EPAC in the lead up to the 1985 National Tax Summit. Between 1989 and 1992, he was involved in the preparation of Fightback Mark I (November 1991) and Mark II (December 1992). In the 1990s, he held team leader roles in two AusAID projects, one in Vanuatu (1994) and the other in Tonga (1999–2001). In the lead up to the introduction of the GST in 2000, he was joint author of two reports commissioned by the Senate Select Committee on the New Tax System. In 2002 he prepared a report the NSW Government into NSW workers compensation and payroll tax compliance and in 2006, wrote a report on benchmarking intergovernmental financial arrangements in Australia. In 2007–08, he was appointed an Independent Regulatory and Pricing Tribunal (IPART) Commissioner in a public inquiry into a NSW Review of State Taxation which released its Final Report in 2008. Between 2006 and 2009, he was also Head of the Australian School of Taxation at the University of New South Wales. For more details see https://www.business.unsw.edu.au/our-people/neilwarren.
2 LETTER OF INTRODUCTION

Dear Student,

This course is intended to provide those who are not familiar with the operation of a GST, with a sound understanding of the theoretical reasons for and operation of such a tax. With this foundation course completed, students will be able to proceed confidently to the study of other GST courses also offered by UNSW Taxation and Business Law. The approach taken in this course is not Australia centric but builds on the lessons and experiences of many other countries around the world when introducing their VAT/GST.

You should note that this course, TABL3022/5522 GST: Design and Structure, is one of two courses that UNSW Taxation and Business Law currently offers its students on the GST. The other course is TABL3023/5523 Principles of GST. Combined, they provide a thorough foundation for those who wish to gain a substantial level of understanding of the GST and its operation in practice and in theory.

In preparing the material for this course, the authors have sought to bring to the student’s attention, the importance of a clear appreciation of the underlying principles of a GST and the various options available for its implementation and administration. With a sound understanding of the operation of a GST, students will far better understand why the GST laws are framed in the context in which they are set. It is for this reason that this course is a valuable accompaniment to TABL3023/5523 Principles of GST Law.

The ideal strategy for achieving the best learning outcomes from this course is to start early and keep ahead of the Suggested Study Schedule. Also, participate in all Audioconferences. Be sure to also carefully read and analyse each Module. This will best place you to comprehend the later modules and achieve the expected course objectives and learning outcome outlined below.

We hope you find this course interesting and helpful in appreciating this new tax, which has been embraced worldwide.

Neil Warren
2.1 Staff Contact Detail

Lecturer-in-charge: Neil Warren  
Email: n.warren@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 9-10 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 Summary of Course
This course explores the economic and policy issues which underlie and drive GST. It tests these policy issues against internationally accepted ‘good tax criteria’. The course analyses administration and compliance costs and the importance of planning, by government and business, for the successful operation of a GST. Importantly, it also explores conceptual issues arising in the transition from a tax like a manufacturing sales tax or a wholesale sales tax to a GST. The focus of the course is a full overview of all aspects of the theoretical concepts that underlie a GST. The objective of this course is to provide sound conceptual and analytical knowledge of GST, which will be valuable for tax practitioners and essential for those involved in administration and development of the GST.

3.5 Relationship to Other Courses
TABL3022/5522 GST: Design and Structure is an elective course for both advanced undergraduate and postgraduate students studying in the UNSW Taxation and Business Law program. This course is one of two GST courses UNSW Taxation and Business Law offers its students on the GST. The other course is TABL3023/5523 Principles of GST Law. Combined, they provide a thorough foundation for those who wish to gain a substantial level of understanding of the GST and its operation in practice and in theory.

3.6 Course Summary
This course is designed to provide students with a sound understanding of the reasons for the global trend towards the introduction of a GST and how such a tax could be operated in theory and in practice. This course provides an international perspective on a GST. It will consider the problems and options in theory while at the same time, providing insight into the practical implications of such a tax. With this knowledge, you will have the basic skills necessary to appreciate the concepts underlying various aspects of any GST legislation. This will empower you to more effectively interpret such legislation and apply it to new and different practical situations.
This course is therefore targeted at both tax administrators and taxpayers. The focus of the course will not be on the Australian GST in particular, but on international practices. The Australian GST is covered in detail in TABL3023/5523 Principles of GST Law.

3.7 Course Objectives
The objective of this course is to give a sound theoretical and practical understanding of the case for and operation of a GST. This course is generic in approach and does not seek to elaborate on the GST in any single country. Rather, the course is designed to provide an understanding of the theoretical issues associated with the case for a GST, the problems involved in implementing and administering a GST, along with the politics and economics of moving to such a tax.

More specifically, this course provides an insight into:

• why over 130 countries now have introduced a GST
• the conceptual and theoretical superiority of a GST
• the typical treatment of different goods and services under a GST
• the practical problems associated with the transition towards the implementation of a GST, both for the taxpayer and tax administrator
• the different ways in which a GST can be administered in practice, and
• the broad economic and social impact of a GST.

3.8 Student Learning Outcomes

Learning outcomes are what you should be able to do by the end of this course if you participate fully in learning activities and successfully complete the assessment items. The learning outcomes in this course will help you to achieve some of the overall learning goals for your program. These program learning goals are what we want you to be or have by the time you successfully complete your degree. The following is a list of the program learning goals for both undergraduate and postgraduate students.

<table>
<thead>
<tr>
<th>Business Undergraduate Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>
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.

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:

<table>
<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 an understanding of the theoretical issues associated with design of a GST and the problems involved in implementing and administering a GST, along with the politics and economics of moving to such</td>
<td>Module Activities Assignments Examination</td>
</tr>
<tr>
<td></td>
<td>Critical thinking and problem solving</td>
<td>Demonstrates an independent capacity to analyse the technical and policy issues inherent in designing and implementing a GST and also to consider economic and distributional implications of such a tax. Demonstrates an ability to conduct a literature survey to identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>3a</td>
<td>Written communication</td>
<td>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.</td>
</tr>
<tr>
<td>3b</td>
<td>Oral communication</td>
<td>Not specifically addressed in this course.</td>
</tr>
<tr>
<td>4</td>
<td>Teamwork</td>
<td>Not specifically addressed in this course.</td>
</tr>
<tr>
<td>5a.</td>
<td>Ethical, environmental and sustainability responsibility</td>
<td>Not specifically addressed in this course.</td>
</tr>
<tr>
<td>5b.</td>
<td>Social and cultural awareness</td>
<td>Demonstrates a sound understanding of the theoretical issues associated with the case for a GST, the problems involved in implementing and administering a GST, along with the politics and economics of moving to such a tax, based on a consideration of the lessons and experiences of many countries around the world when introducing their VAT/GST.</td>
</tr>
</tbody>
</table>

### 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
You must purchase or have access to the following publication/s.


This is referred to throughout the Study Guide as ‘Textbook’

6.2 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.)


6.3 Recommended reference/s
A range of GST/VAT background documents are readily available on the Web.

Useful background to the current issues confront VAT design were the subject of a recent EU conference on an Efficient VAT System: See the proceedings which are available at: http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_conferences/tax_forum/index_en.htm and information available at http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm

The IMF has also published a number of books and working papers on VAT. Most accessible are the following IMF Working Papers which can be downloaded from http://www.imf.org/external/pubs/cat/wp1_sp.aspx?s_year=1997&e_year=2020&brtype=default and http://www.imf.org/external/publications/pubindadv.htm:

- Keen M, VIVAT, CVAT, and All That—New Forms of Value-Added Tax for Federal Systems, IMF Working Paper No 00/83
Also consider reviewing the recommendations on the NZ GST by the 2010 NZ Tax Working Group, downloadable from http://www.victoria.ac.nz/sacl/cagtr/twg/default.aspx and in particular, the paper on GST design insights http://www.victoria.ac.nz/sacl/cagtr/working-papers/WP60.pdf

For a typical study of the case for and the issues arising from the implementation of a GST, see the Malaysian Government GST website: http://gst.customs.gov.my/en/Pages/default.aspx

Also download and review the commentary in the US GAO 2008 study on Value-Added Taxes: Lessons Learned from Other Countries on Compliance Risks, Administrative Costs, Compliance Burden, and Transition available at www.gao.gov/products/GAO-08-566

However, the IFS Mirrlees Review has probably undertaken one of the most comprehensive and broad ranging reviews of emerging taxation issues. The Review can be accessed via the following link, along with its many papers on the challenges currently confronting the VAT: http://www.ifs.org.uk/mirrleesReview

6.4 General Web Resources

Additional readings are also included in your study materials. These materials are carefully selected readings but you may want to supplement them with some further readings such as information at the following websites. Do not forget that taxation issues concern more than just taxation authorities or Treasuries. Most industry associations also have a significant interest in taxation issues. Don’t forget to visit their websites as well.

Websites now contain huge volumes of tax information. It is important that you make yourself aware of, and gain access to, these important information sources. For example, make sure you access the Treasury and Tax Office websites for tax policy and technical information.

In addition to IMF web pages, good background information on VAT is accessible from the EU website Europa:

http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm
http://ec.europa.eu/taxation_customs/index_en.htm
or, more generally:

The OECD website also has extensive material on VAT http://www.oecd.org/tax/consumption/articlesonvat.htm

and consumption taxes more generally at:
http://www.oecd.org/tax/consumption/ and

The World Bank has also published material on VAT and its design including:
7 SUPPORTING YOUR LEARNING

7.1 Tax Flexible Delivery Student Guide
The Tax Flexible Delivery Student Guide is a vital source of information for students studying tax flexible learning courses. It provides information about your enrolment, the School of Taxation and Business Law and details on webinars and audio conferences. You can access the 2016 Guide from your Moodle course website(s).

8 ASSESSMENT: Undergraduate Students (TABL3022)
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 40%
(b) Final examination 60%

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: 20%
Word limit: 2000 words (plus or minus 10%)

Assignment 2
Due date: Monday, 16 May 2016
Weighting: 20%
Word limit: 2000 words

Assignment topics are included on the following pages.
You may be asked to submit your assignment through Turnitin, which will allow you to check your work for inadvertent plagiarism. You will do this via Moodle. Note that the version lodged at the due date will be taken as your final submission in the course. For information on Turnitin functions and how to interpret originality reports please refer to the following online resource:

http://www.turnitin.com/static/training/student.php
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 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: TABL3022 – Undergraduate Students ONLY

Due date: Submit via Moodle by Monday, 11 April 2016 (23:59, *AEST)
Weighting: 20%
Word limit: 2000 words (plus or minus 10%)

*Australian Eastern Standard Time

Topic:
Over 160 countries have now introduced a VAT. Nearly all of them have different rates for different types of supply.

What justifications can be given for the use of multiple rates of VAT? What advantages and disadvantages, if any, does the literature reveal can be associated with the use of multiple rates? Are there alternative methods of delivering the same impact as multiple rate but without adding to VAT complexity and what are the advantages and disadvantages of such approaches?

8.3.1 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. Taxation and Business Law 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
• accurate numerical answers
• use of graphs, where appropriate, to support your argument
• 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.

8.4 Assignment 2: TABL3022 – Undergraduate Students ONLY

Due date: Submit via Moodle by Monday, 16 May 2016 (23:59, *AEST)
Weighting: 20%
Length: 2000 words

*Australian Eastern Standard Time

Topic:
Some nations have identified and implemented alternatives to exempting financial services from VAT/GST.

Describe the approach used in at least two jurisdictions which demonstrate alternative ways of dealing with the taxation of financial services under a VAT. What advantages and disadvantages do these approaches have?

Do you see Australia as likely to change its treatment of financial supplies and why?

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. School of Taxation and Business Law 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.

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• 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
- accurate numerical answers
- use of graphs, where appropriate, to support your argument
- 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 (TABL5522)

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, 14 March 2016
Word limit: 1 page (or as required)

Assignment 1 (Research Paper Plan and Reading List)
Due date: Monday, 11 April 2016
Weighting: 10%
Word limit: 750 words (plus or minus 10%)
Assignment 2 (Final Submission)
Due date: Monday, 16 May 2016
Weighting: 50%
Word limit: 3500 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 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: TABL5522 – Postgraduate Students ONLY

Due Date: Submit via Moodle by Monday, 11 April 2016 (23:59, *AEST)
Weighting: 10%
Length: 750 words (plus or minus 10%)

*Australian Eastern Standard Time

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 750 words (plus or minus 10%) words is for the total of the Plan and the Annotated Bibliography.
Devise your own topic
Instead of choosing a topic from the list below, you are encouraged to devise your own topic. For example, why not go to the EU websites below and develop a question around one of the broad topics raised:

http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm

If you devise your own topic, 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 Neil Warren at n.warren@unsw.edu.au. You must ensure that you have made your request for approval and submitted a synopsis by Monday, 14 March 2016.

Prescribed topics
1. A debate over VAT fraud in the EU and the necessary response by the European Commission’s has been an ongoing focus of EU policy on VAT (See http://ec.europa.eu/taxation_customs/taxation/vat/control_anti-fraud/index_en.htm and http://ec.europa.eu/taxation_customs/taxation/vat/future_vat/index_en.htm).

   With VAT fraud on the rise (especially carousel fraud) the EU has felt it necessary in recent years to act decisively to address the challenge it poses to VAT integrity.

   Critically evaluate the recent EU responses to VAT fraud and outline what (if any) implications these strategies have for Australia’s GST.

   Note: See also the various IMF Working Papers on VAT integrity (especially those authored by Michael Keen such as:

2. In 2008 the EU released a report entitled Reduced VAT for Environmentally Friendly Products. Critically review the findings of this report and outline what implications its findings have for Australia. Should Australia change the GST treatment of ‘environmentally friendly’ products? If so, what would be the implications of such a reform? The EU report can be accessed at:


3. In 2007 the EU released a report into the Study on reduced VAT applied to goods and services in the Member States of the EU. Critically review this report and its findings and outline what implications its findings have for Australia’s zero-rating of food. Should Australia move to the taxation of all food under the GST and if so, what would be implications of such a reform?

   The EU report can be accessed at:

4. Why are financial services so difficult to tax under a GST? What has been the international practice? In 2006, the EU commissioned a study into the Economic effects of the VAT exemption for financial and insurance services. Critically evaluate the findings of this study and their implications for efforts focussed on imposing VAT on financial services.
The EU report can be accessed at: http://ec.europa.eu/taxation_customs/common/publications/studies/archives/index_en.htm

5. In Appendix 2 of the 2014 Final Report of the Financial System Inquiry, it was stated that:

“GST is not levied on most financial services. This may contribute to the financial system being larger than it otherwise would be.

Financial service providers that do not charge GST still must pay GST on inputs, but cannot claim input tax credits. Providers pass this cost on to consumers in the form of higher prices.

As a result, households could be over-consuming financial services compared to what they would consume if GST was applied to these services. Because the GST is embedded in prices charged to businesses, but not charged explicitly, businesses cannot claim input tax credits. This could result in businesses consuming fewer financial services than otherwise would be the case.”

Why has fully taxing financial services under a GST been long advocated but not pursued generally by governments? How would you propose government go about taxing financial services, drawing in your response on experience in other countries? What problems do you see with your proposal for its implementation in Australia?.

6. The VAT has been referred to as an ‘old’ tax—one incapable of meeting the challenges posed by an open and competitive global economy. Outline three areas where VAT integrity is now under challenge and detail possible solutions in each case. Are there impediments to implementing your recommended reforms?

As background to your analysis, consider the 2009 EU estimates of VAT Gap (and their source) in Study to quantify and analyse the VAT gap in 25 EU Member States and the 2012 update at:


7. In November 2013, the EU held a Tax Forum on An efficient VAT system. Review the proceedings of this conference and identify the three key issues arising out of the papers presented for the design of VAT in the coming years. Provide strategies to address the issues raised in each of the three cases. The proceedings are available for download from:

http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_conferences/tax_forum/index_en.htm

8. What are the implications for the method of administering a GST when there are numerous items zero-rated (GST free) and exempted (input taxed)? What implications does this have for compliance costs and are there any simple mechanisms for accommodating such complexities?
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 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. Evaluation criteria

9.4 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. School of Taxation and Business Law 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

business.unsw.edu.au
CRICOS Code 00098G
• 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.

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.

9.5 Assignment 2: TABL5522 – Postgraduate Students ONLY

Due Date: Submit via Moodle by Monday, 16 May 2016 (23:59, *AEST)
Weighting: 50%
Length: 3500 words (plus or minus 10%)

*Australian Eastern Standard Time

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 Neil Warren on +61 (2) 9385 9542 or e-mail to n.warren@unsw.edu.au.

9.5.1 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. UNSW Taxation and Business Law 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—ie 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.

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

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<td>An introduction to indirect taxes</td>
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<td>7 March</td>
<td>1</td>
<td>An introduction to indirect taxes</td>
<td>Webinar 1</td>
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<td>14 March</td>
<td>2</td>
<td>Theory of GST</td>
<td>MTax Research Paper synopsis due</td>
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<td>21 March</td>
<td>2</td>
<td>Theory of GST</td>
<td>Webinar 2</td>
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<td><strong>Mid-semester break from Friday, 25 March to Sunday, 3 April 2016 inclusive</strong> (NOTE: Daylight saving ends on Sunday, 3 April 2016)</td>
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<td>5</td>
<td>4 April</td>
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<td>6</td>
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<td>GST rates and base</td>
<td>Webinar 3</td>
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<td>18 April</td>
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<td><strong>Examination period from Friday 10 June to Monday 27 June 2016</strong></td>
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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.

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 website. 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?

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

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:


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
  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
  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. For technical support, email: itservicecentre@unsw.edu.au; Phone: 9385 1333.

- **UNSW Learning Centre**
  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

- **IT Service Centre**

- **UNSW Counselling and Psychological Services**
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  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