Course Outline
Semester 1, 2016

Part A: Course-Specific Information
Part B: Key policies, student responsibilities and support for undergraduate students only
# Table of Contents

## PART A: COURSE-SPECIFIC INFORMATION

1. ABOUT THE LECTURER  
2. LETTER OF INTRODUCTION
   2.1 Staff Contact Details
3. COURSE DETAILS
   3.1 Teaching Times and Locations
   3.2 Units of Credit
   3.3 Suggested Study Commitment
   3.4 Course Synopsis
   3.5 Relationship to Other Courses
   3.6 Course Summary

This course addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different systems that can be, and are, adopted by different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different systems produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing systems.

3.7 Course Objectives
3.8 Student Learning Outcomes

## HOW TO USE THIS PACKAGE

4.1 Features of the Study Guide

## KEY TO INSTRUCTIONAL ICONS

## TEXTBOOKS AND REFERENCES

6.1 Prescribed Textbook/s
6.2 Citation and Style Guide

## SUPPORTING YOUR LEARNING

7.1 Tax Distance Course Student Guide

## ASSESSMENT: UNDERGRADUATE STUDENTS – TABL3028

8.1 Assignments
   8.1.1 Assignment submission dates
8.2 Final Examination
8.3 Assignment 1 – TABL3028
   8.3.1 Evaluation criteria
8.4 ASSIGNMENT 2: TABL3028
   8.4.1 Evaluation criteria
9 ASSESSMENT: POSTGRADUATE STUDENTS (TABL5528)
9.1 Assessment submission dates
9.2 Final examination
10 ASSIGNMENT 1: TABL5528
   10.1.1 Required
10.2 Evaluation criteria (for research paper plan)
10.3 ASSIGNMENT 2: TABL5528
   10.3.1 Evaluation criteria

## COURSE EVALUATION AND DEVELOPMENT

## SUGGESTED COURSE SCHEDULE

## PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT FOR UNDERGRADUATE STUDENTS ONLY

13 PROGRAM LEARNING GOALS AND OUTCOMES
14 ACADEMIC HONESTY AND PLAGIARISM
15 STUDENT RESPONSIBILITIES AND CONDUCT
15.1 Workload
15.2 Attendance
15.3 General Conduct and Behaviour
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.4 Health and Safety</td>
<td>24</td>
</tr>
<tr>
<td>15.5 Keeping Informed</td>
<td>24</td>
</tr>
<tr>
<td>16 SPECIAL CONSIDERATION</td>
<td>25</td>
</tr>
<tr>
<td>17 STUDENT RESOURCES AND SUPPORT</td>
<td>26</td>
</tr>
</tbody>
</table>
PART A: COURSE-SPECIFIC INFORMATION

1 ABOUT THE LECTURER
Professor John Taylor
BA, LLB, LLM(HONS) Grad Cert in Higher Education

Professor John Taylor is Head of the School of Taxation and Business Law (Atax) in the UNSW Australia, Business School. He received a BA, an LL B and an LL M(Hons) from the University of Sydney and a Grad Cert in Higher Education from UNSW. Professor Taylor’s main areas of research have been: capital gains tax; corporate – shareholder taxation; taxation treaties; and tax simplification. He has been a contributing author to all editions of Understanding Taxation Law (Lexis Nexis, 2002, 2004, 2009, 2010, 2011, 2012, 2013 and 2014). The journals he has published in include: Melbourne University Law Review, British Tax Review, Canadian Tax Journal, Bulletin for International Fiscal Documentation, Australian Tax Forum, E-Journal of Tax Research and Australian Tax Review.

John was the Inaugural Honorary Research Fellow of the Taxation Institute of Australia and in that capacity was the principal author of Beyond 4100: A report on measures to combat rising compliance costs through reducing tax law complexity, Taxation Institute of Australia, 2006. From 2006 to 2007 John conducted contract research for the Commonwealth Department of the Treasury on anti-avoidance provisions in the income tax. His sole authored book, Capital Gains Tax: Business Assets And Entities was cited several times in the decision of the High Court of Australia in FCT v Murry (1998) 193 CLR 605 and in several other Australian court decisions. John has conducted classes at the University of Western Ontario, Harvard University and Leiden University. He has presented seminars at the International Bureau of Fiscal Documentation in Amsterdam, the Australian Department of the Treasury, and the Australian Taxation Office. John has been a Visiting Professor/Visiting Scholar at Harvard University, The University of Cambridge, Leiden University, The International Bureau of Fiscal Documentation, The University of British Columbia, The University of Western Ontario and the Plunkett Centre For Co-operative Studies.
2 LETTER OF INTRODUCTION

The focus of this course is on the study of the design imperatives, design choices and design influences in respect of those aspects of each jurisdiction’s income tax system that apply to cross border flows of people, income and investment. While the major issues that confront each jurisdiction are broadly similar, the design choices made by each jurisdiction vary. The reasons for such variation in choices can be many, including historical factors, the jurisdiction’s capital import and capital export characteristics (both as to relative quantum and components), political choices and affiliations, the size, stage of development and make-up of the jurisdiction’s economy, and treaty and other international obligations.

Study of this course will not only involve identification of the different choices that can be made in respect of each fundamental aspect of a jurisdiction’s international tax system, but will also entail study of the causes of such variation and the relative merits and demerits of each design choice. It provides a useful foundation for subsequent more focused study of the international tax regimes of individual jurisdictions and would provide a useful context for prior study of such systems. Unlike many of the Atax postgraduate courses, this course does not focus on the detailed provisions of the relevant tax laws, but instead the conceptual underpinning fundamentals.

Furthermore, it is noted that the study of the role and context of double tax agreements (DTAs) in a jurisdiction’s international tax system is an essential part of this course, however, this involves very limited study of the individual articles adopted in the OECD and other model treaties or of the treaties of individual jurisdictions. Students wishing to undertake such detailed study should consider enrolling in TABL5537 Double Tax Agreements.

While, as noted above, this course is not intended to be a study of Australia’s international tax rules, due to the propensity of Australia to adopt elements of a variety of the alternative design choices available for a number of the components of its international tax system and the authors’ intimate knowledge of those rules, the Australian tax system is used as a source of examples of alternative approaches in a number of cases in these materials.

By taking the opportunity to engage yourself in the discussions and exchanges that are possible in this relatively new course (through audio conferences or online), you can contribute to the course’s growth and evolution. In addition, you should regularly check the course web page as it is likely that additional resources will be distributed or pointed out during the Semester.

John Taylor
2.1 Staff Contact Details

Lecturer-in-charge: John Taylor  
Phone No: +61 (2) 9385 3292  
Email: c.taylor@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 addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different approaches that can be, and are, implemented in different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different systems produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing approaches. Issues dealt with in the course include: jurisdictional nexus rules (residence and source); taxation of cross border active income flows; taxation of cross border passive income flows; unilateral measures adopted for the relief of double taxation; host country and home country considerations in taxing cross border business activities; international anti-avoidance provisions; and double tax treaties.

3.5 Relationship to Other Courses
This is an optional course offered as part of the Atax postgraduate programs. This course is part of the international stream of postgraduate courses. It logically follows on from the foundation course TABL3020/5520 Principles of Australian International Taxation and will assist in providing a context for the more advanced postgraduate courses such as TABL5504 Asia Pacific Tax Regimes, TABL5508 International Tax: Anti Avoidance, TABL5537 Double Tax Agreements and the specific tax system courses offered by the School of Taxation and Business Law. Whilst there are no formal prerequisites, an understanding of the material covered in TABL3020/5520 (or an equivalent course dealing with another tax jurisdiction) would be most desirable.
3.6 Course Summary

This course addresses the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows. A comparative approach will be adopted in order to highlight the different systems that can be, and are, adopted by different jurisdictions in dealing with these issues. This comparative approach will extend to consideration of the outcomes that different systems produce and the influences (such as tax policy, historical and/or cultural factors) which have contributed to the adoption of these differing systems.

Issues dealt with in the course include:

- jurisdictional nexus rules (residence and source)
- taxation of cross border active income flows
- taxation of cross border passive income flows
- unilateral measures adopted for the relief of double taxation
- host country and home country considerations in taxing cross border business activities
- international anti-avoidance provisions
- double tax treaties,
- harmful tax competition, and
- the G20/OECD Base Erosion Profit Shifting (BEPS) project

3.7 Course Objectives

On successful completion of this course, students will be able to:

- explain the fundamentals of international tax and how it works in practice
- demonstrate a thorough understanding of fundamental tax concepts such as:
  - residence
  - source
  - double taxation and double taxation relief
  - withholding tax
  - Double Tax Agreements.
  - international tax avoidance and the measures adopted to combat it
- broadly identify how residents and non-residents are taxed in different jurisdictions.
- analyse the different approaches that jurisdictions can adopt in addressing these issues, the different design imperatives that led to these different approaches and the different outcomes (from both a practical and policy perspective) that they produce.
- outline proposals by the OECD to deal with selected problems associated with base erosion and profit shifting (BEPS)
- compare the OECD BEPS recommendations with current Australian rules on selected issues
3.8 Student Learning Outcomes

**Business Undergraduate Program Learning Goals and Outcomes**

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.

**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>
</tbody>
</table>
| 1 Knowledge                                                                            | Demonstrate a working knowledge of the fundamental building blocks of those parts of domestic income tax systems that deal with cross border investment and income flows.  
Demonstrate a practical understanding of the fundamentals of international tax and how it works in practice.  
Demonstrate a broad awareness of how residents and non-residents are taxed in different jurisdictions.  
Demonstrate a broad awareness of OECD recommendations on selected issues as part of the BEPS project | Module Activities  
Assignments  
Examination                                                                                   |
| 2 Critical thinking and problem solving                                                | Apply the fundamental concepts and legal rules of international taxation to practical scenarios and problems.  
Demonstrate an ability to locate appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of legal argument.  
Contrast OECD recommendations on selected issues as part of the BEPS project with current Australian rules | Module Activities  
Assignments  
Examination                                                                                   |
### Written Communication

Recognise and resolve legal and tax problems and develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios using the conventions of legal essay writing.

Apply correct citation and referencing conventions in properly acknowledging all source material used.

<table>
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<tr>
<th>Assignments</th>
<th>Examination</th>
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### Oral Communication

Not specifically addressed in this course.

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<tr>
<th>Module Activities</th>
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### Teamwork

Not specifically addressed in this course.

### Ethical, Environmental and Sustainability Responsibility

Not specifically addressed in this course.

### Social and Cultural Awareness

Analyse the different approaches that jurisdictions can adopt, the different design imperatives and influences (such as tax policy, historical and/or cultural factors) that led to these different approaches and the different outcomes (from both a practical and policy perspective) that they produce.

<table>
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<th>Assignments</th>
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### 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
You must purchase or have access to the following publication/s:


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 references
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.


IBFD Taxation Research Platform. Log into the UNSW Library(from the ‘myLibrary’ tab at http://www.library.unsw.edu.au/) then access the platform at: http://www.ibfd.org/
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 – TABL3028
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 Assignments

8.1.1 Assignment submission dates
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

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, 9 May 2016
Weighting: 20%
Word limit: 2000 words (plus or minus 10%)

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 – TABL3028
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:
Identify three approaches to defining the residence of a corporation that have been used by countries. Discuss the advantages and disadvantages of these approaches from the viewpoint of tax administrators. Give examples of situations where the use of differing approaches by different countries can mean: (a) that a corporation is regarded as a dual resident; and (b) that a corporation is regarded as a resident of neither country. Discuss the problems and opportunities that can arise when a corporation is: (a) a dual resident; and (b) a resident of neither country.

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. 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)
8.4 ASSIGNMENT 2: TABL3028
Undergraduate Students only

Due date: Submit via Moodle by **Monday, 9 May 2016** (Midnight, AEST)
Weighting: 20%
Length: 2000 words (plus or minus 10%)

**Topic:**
Consider the manner in which Australia chooses to tax foreigners on their capital gains. How does this differ to the manner in which Australia chooses to tax foreigners on their ordinary income gains? Do you consider the difference to be warranted or desirable?
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 (TABL5528)

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)
  
  * Australian Daylight Saving time

**Assignment 1 (Research Paper Plan and Reading List)**
- **Due date:** Monday, 4 April 2016
- **Weighting:** 10%
- **Word limit:** 1000 words (plus or minus 10%)

**Assignment 2 (Final Submission)**
- **Due date:** Monday, 9 May 2016
- **Weighting:** 50%
- **Word limit:** 4000 words (plus or minus 10%)

**9.2 Final examination**

The final examination will be a take home exam which will be placed on Moodle. The exam will be available on a date set out in the examination timetable published in 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

Examinations are held from **Friday 10th June to Monday 27th June 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.

**10 ASSIGNMENT 1: TABL5528**

**Postgraduate Students only**

- **Due Date:** Submit via Moodle by Monday, 4 April 2016 (23:59, AEST)
- **Weighting:** 10%
- **Length:** 1000 words (plus or minus 10%)

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 words (plus or minus 10%) words is for the total of the Plan and the Annotated Bibliography.

Prescribed topics
1. In your own words, but supported by readings, explain what you understand by the term BEPS. What do you consider to be the key problems in the design of tax systems that has led to the BEPS initiatives? How would you seek to address those problems by changing the structure and design of the Australian tax system?

2. It has been argued by some that attribution rules are working best if little revenue is collected under their operation. Critically analyse this assertion. Undertake your analysis by reference to the design choices that have been made by countries with existing attribution regimes. In doing so, explore the question of whether there are, in fact, consistent goals and policy evidenced by these regimes.

3. Why are withholding taxes necessary or desirable? In answering that question, explain what you understand by the term withholding tax and how the imposition of such taxes interface with any applicable Double Tax Agreements. Could we live without withholding taxes as they appear to do within the European Union?

4. Set out in detail the facts in Spotless Services Ltd v FCT (1993) 25 ATR 344. In your own words write a decision as a single judge of the Federal Court finding in favour of the taxpayer both in respect of the source issue and the application of Part IVA. In your decision assume the applicable law is the law as at 31 December 2014.

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 John Taylor at c.taylor@unsw.edu.au. You must ensure that you have made your request for approval and submitted a synopsis by Monday, 14 March 2016.

10.1.1 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 (i.e., 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.

**10.2 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.

**10.3 ASSIGNMENT 2: TABL5528**

**Postgraduate Students only**

**Due Date:** Submit via Moodle by **Monday, 9 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.

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 John Taylor on +61 (2) 9385 3292 or email to c.taylor@unsw.edu.au.

10.3.1 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. 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.

**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.

11 **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.
# 12 SUGGESTED COURSE SCHEDULE

## 12.1 Distance Students ONLY

<table>
<thead>
<tr>
<th>Wk</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events and Submissions</th>
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<tr>
<td>1</td>
<td>29 February</td>
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<td>Introduction and conceptual framework</td>
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<td>2</td>
<td>7 March</td>
<td>2</td>
<td>Taxation of residents and double tax relief</td>
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<tr>
<td>3</td>
<td>14 March</td>
<td>2</td>
<td>Taxation of residents and double tax relief</td>
<td>Postgraduate research synopsis due</td>
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<td>Audio Conference 1</td>
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<td>4</td>
<td>21 March</td>
<td>3</td>
<td>Taxation of non-residents</td>
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<td></td>
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<td></td>
<td><strong>Mid-semester break from Friday, 25 March to Sunday, 3 April 2016</strong></td>
<td><strong>(NOTE: Daylight saving ends on Sunday, 3 April 2016)</strong></td>
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<tr>
<td>5</td>
<td>4 April</td>
<td>3</td>
<td>Taxation of non-residents</td>
<td>Postgraduate Assignment 1 Due</td>
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<td>(Research Plan and Reading List due)</td>
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<td></td>
<td>Audio Conference 2</td>
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<tr>
<td>6</td>
<td>11 April</td>
<td>4</td>
<td>International anti-avoidance measures</td>
<td>Undergraduate Assignment 1 due</td>
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<tr>
<td>7</td>
<td>18 April</td>
<td>4</td>
<td>International anti-avoidance measures</td>
<td>Audio Conference 3</td>
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<td>8</td>
<td>25 April</td>
<td>5</td>
<td>Double Tax Agreements (DTAs)</td>
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<td>9</td>
<td>2 May</td>
<td>5</td>
<td>Double Tax Agreements</td>
<td>Assignment 2 due - ALL</td>
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<td>Audio Conference 5</td>
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<td>10</td>
<td>9 May</td>
<td>5</td>
<td>The BEPS Project</td>
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<td>11</td>
<td>16 May</td>
<td>5</td>
<td>The BEPS Project</td>
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<td>12</td>
<td>23 May</td>
<td>6</td>
<td>Course Revision</td>
<td>Audio Conference 6</td>
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**Examination period from Friday 10 June to Monday 27 June 2016**
PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT FOR UNDERGRADUATE STUDENTS ONLY

13 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.

14 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).

15 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.

15.1 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

15.2 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

15.3 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

15.4 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/

15.5 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.
16 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 automatically be 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
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:

17 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](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