The Business School expects that you are familiar with the contents of this course outline. You must also be familiar with the Course Outlines Policies webpage which contains key information on:

- Program Learning Goals and Outcomes
- Academic Integrity and Plagiarism
- Student Responsibilities and Conduct
- Special Consideration
- Student Support and Resources

This webpage can be found on the Business School website: https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies
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COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Michael Walpole BA, LLB, PG Dip Tax, (Natal) PhD (UNSW), CTA
Phone No: 9385 9526
Email: m.walpole@unsw.edu.au
Consultation times are by appointment

Michael is the Head of School at the School of Taxation and Business Law (including Atax) in the UNSW Business School.

Prior to academic life, Michael worked as a Tax Consultant with Ernst & Young, and prior to that he was in private practice as a legal practitioner (solicitor and barrister). As a partner in a small firm, Michael's legal practice was extremely varied, ranging from criminal defence, through family law and estate planning, to commercial and taxation matters. As an academic he has been awarded the Hill Medal by the Australasian Tax Teachers Association (ATTA) for his contribution to tax teaching and policy and he is a past President of ATTA. Michael has authored and co-authored several books including Proposals for the Reform of the Taxation of Goodwill, Understanding Taxation Law and Compliance Cost Control. Michael has also written and presented many papers on his research topics to practitioner and academic audiences in Australia and overseas. He is editor of the Australian Tax Forum and he is also author and co-author of a number of articles on GST, taxation of intellectual property, tax administration and taxation compliance costs, especially psychological costs of taxation compliance.

Michael is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford. In 2010 and 2012, he was engaged in a project at the Centre for Business Tax to study the role of tax in choices made by large companies when locating valuable intangible property. In 2012, Michael was the inaugural INTR Visiting Professor in the Centre for Tax Policy and Administration at the OECD in Paris. While at the OECD, Michael worked on research projects related to VAT and to tax compliance costs.
Communication with Staff
When you contact staff by email, please:
- Use your University (not personal) email address
- Specify the course TABL5538 as appropriate; and
- Sign off by using your name and student identity number.

2 COURSE DETAILS

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

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

2.3 Summary of Course
The course is designed to encourage students to explore the ethical and legal dimensions of the Australian taxation system from a variety of perspectives. Initially, the course focuses upon the interaction of morals, ethics and the law. It then identifies some of the legal and ethical codes, or sets of rules, that tax advisors and practitioners are likely to encounter. These foundations are used to consider a number of critical issues that relate to the Australian tax system, including the way that taxation law is interpreted, the concepts and examples of tax evasion, avoidance and planning, and the role of anti-avoidance provisions.

The study guide for Tax Planning and Anti-Avoidance Provisions comprises five modules:
- Module 1 Exploring law, morals and ethics
- Module 2 The legal and ethical framework for tax professionals
- Module 3 Interpretation and construction in context
- Module 4 Tax evasion, avoidance and planning
- Module 5 Anti-avoidance measures

2.4 Course Aims and Relationship to Other Courses
At the completion of this course students will be able to:
- identify and evaluate legal and ethical perspectives
- explain the operation of the ethical rules of professional accounting and legal bodies, such as CPA Australia and the CAANZ
- explain the operation of codes of conduct for tax agents and apply that code in specified circumstances
- identify and evaluate the basis for civil and criminal liability of tax practitioners
- identify and evaluate the role of the courts in tax disputes
- understand what is meant by tax avoidance, evasion and planning
- identify and evaluate the role and efficacy of specific anti-avoidance provisions
- identify and evaluate the key principles in Part IVA of the Act, the general anti-avoidance provision as well as the GST equivalent (Div 165) and the anti-avoidance provisions in International Tax
• provide some comparative conclusions about the relative roles and responsibilities of the various participants in the system and the significance of ethics.

TABL5538 Tax Planning and Anti-Avoidance Provisions is a compulsory course in the Master of Applied Tax and an elective in the Master of Tax. It builds upon work done in the preliminary substantive areas dealing with taxation law and principles.

2.5 Student Learning Outcomes

The Course 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 also help you to achieve some of the overall Program Learning Goals and Outcomes for all students in the Business School. Program Learning Goals are what we want you to BE or HAVE by the time you successfully complete your degree (e.g. ‘be an effective team player’). You demonstrate this by achieving specific Program Learning Outcomes - what you are able to DO by the end of your degree (e.g. ‘participate collaboratively and responsibly in teams’).

For more information on the Program Learning Goals and Outcomes, see: https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):
<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</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>Evaluate the basis for civil and criminal liability of tax practitioners and the role of the judiciary in tax disputes. Provide some comparative conclusions about the relative roles and responsibilities of the various participants in the tax system.</td>
<td>Module Activities Assignments Examination</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Develop a critical framework incorporating legal, moral and ethical perspectives, and apply this in the analysis of a range of issues relating to the Australian tax system, including the way that taxation law is interpreted, the concepts of tax evasion, avoidance and planning, and the role of anti-avoidance provisions.</td>
<td>Module Activities Assignments Examination</td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Demonstrate clear, effective and well-reasoned analysis of specific tax problems.</td>
<td>Assignments Examination</td>
</tr>
<tr>
<td>3b Oral communication</td>
<td>Clear, coherent and convincing communication of specific tax anti-avoidance measures in the Income Tax Assessment Act (1936 or 1997). Using appropriate and accessible language explain the operation and impact using examples and technical language where necessary Engage audience with well-prepared, well-organised and succinct presentation and use technologies effectively</td>
<td>Assignments</td>
</tr>
<tr>
<td>4 Teamwork</td>
<td>Not specifically addressed in this course</td>
<td></td>
</tr>
<tr>
<td>5a Ethical, social and environmental responsibility</td>
<td>Identify and evaluate legal, moral and ethical perspectives on taxation issues and articulate the significance of ethics in the tax system. Develop a working understanding of the ethical rules of CPA Australia and CAANZ</td>
<td>Assignments</td>
</tr>
<tr>
<td>5b Social and cultural awareness</td>
<td>Not specifically addressed in this course.</td>
<td></td>
</tr>
</tbody>
</table>

## 3 LEARNING AND TEACHING ACTIVITIES

### 3.1 Approach to Learning and Teaching in the Course

**How to Use These Study Materials**

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 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.

**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

**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 2017 Tax Distance Student Guide from your Moodle course website(s).

**Audio Conferences**

Throughout this course, you will have the opportunity to attend audio conferences (by phone). Instructions on preparing for and participating in audio conferences and webinars are available on the Taxation & Business Law website and in your course Moodle website.

These audio conferences provide an opportunity for you to clarify and extend your understanding of the material in this course. They are designed to try out new ideas and give you a forum to ask questions and discuss issues with your lecturer and other students. Do not be afraid to participate—it is only by trying out new ideas and exploring their dimensions that you will learn in any real depth.

Thorough preparation is essential if you are to gain maximum benefit from a webinar. You can only start to come to grips with material if you work on it actively. As a general rule, each Conference will cover the module/s between the previous webinar and the week it falls within on the Suggested Study Schedule. However, more specific
information on material to be covered in each webinar may be provided via Moodle throughout the Semester. Exact dates and times for webinars will be advised via a timetable that you will find on Moodle and on the TBL Website (under Timetables).

There are six audio conferences scheduled for this course during the Semester. Each conference will be of approximately one and a half hours’ duration.

Remember webinars are not lectures—your active participation is an important part of the learning experience and preparation for examinations!

4 ASSESSMENT

4.1 Formal Requirements

All assessment items must be submitted electronically through Moodle. Please refer to the Assignment Preparation and Submission section for guidelines.

In order to pass this course, you must obtain:

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

4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment 1</td>
<td>20%</td>
<td>2000 words</td>
<td>Monday, 28 August 2017</td>
</tr>
<tr>
<td>Assignment 2:</td>
<td>40%</td>
<td>5 to 7 minutes’ video</td>
<td>Tuesday, 3 October 2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Video script</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5 overheads or one A4 sheet</td>
<td></td>
</tr>
<tr>
<td>Take Home Exam</td>
<td>40%</td>
<td>TBA</td>
<td>TBA</td>
</tr>
</tbody>
</table>

Assignment 1:

Due Date: Submit via Moodle by **Monday, 28 August 2017**

Weighting: 20%

Length: 2000 words (plus or minus 10%)

Topic:

You are a junior tax adviser with the firm *Grabbitt and Runne* having just been appointed there. (Choose for the purposes of the assignment whether the firm is an Accounting firm; a Law firm; or a Financial Planning practice). The firm has received instructions from a prominent sportsperson, Leon Messy to assist him with an investigation into his affairs by the ATO because he is suspected of having fraudulently failed to pay several hundred thousand dollars in tax on fees earned as a sportsperson and promoter of products.
The accusations have received a lot of adverse media attention for both Messy and his advisors including the firm.

You are concerned whether assisting Messy will affect your standing with the ATO and the in the eyes of the community.

**Required:**

Consider what you would do as an ambitious adviser who wishes to succeed in commercial practice and to have a good public reputation.

Identify and explain what legal and professional constraints you must operate within as a person who is registered as a tax practitioner – as that is your next step in professional qualifications. Consider and analyse how these affect the type of tax advice/assistance you are able to give in these circumstances and justify your decision.

**Evaluation Criteria for Assignment 1**

An important note on word limits

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Your lecturer 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:

**Critical Thinking (50%)**:

- Identify and explain all relevant key aspects of operating as a tax practitioner and convey its complexity – cut through the undergrowth and penetrate to key issues
- Identify key facts and the integration of those facts in the logical development of argument
- Demonstrate an individual opinion in response to the topic posed, supported by source materials
- Use examples (where relevant), to support your point of view
- Consider key issues over and above that of the source materials
- Consider and evaluate differing perspectives and alternatives, acknowledge limitations and constraints of your conclusion.

**Ethical Responsibility (25%)**

- Identify any ethical considerations or issues and provide a clear explanation as to why they are ethical issues
- Analyse any ethical issues and justify your decisions.
- Identify all key stakeholders and examine and assess the intended or unintended impacts on them.

**Written Communication (25%)**
Clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)

Use sentences of 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.

Assignment 2: Oral Presentation Assignment

Due Date: Submit via Moodle by Tuesday, 3 October 2017 (AEDT*)
Weighting: 40%
Length: 5-7 minutes; 5 slides or a single sheet

*AEDT = Australian Daylight Saving Time

Produce a 5-7 minutes’ oral presentation of your analysis of the topic below. Video record this presentation and include yourself and up to 5 slides or a single explanatory sheet in the recording.

When you submit your recording, you must also submit your script and slides as part of your assignment submission.

This oral presentation assignment is intended to develop your ability to engage your audience by delivering a clear and focussed presentation.

A video resource that has been developed for UNSW Business School students is provided on Moodle to help you prepare your presentation and to understand how oral presentations are evaluated. Information on submitting or uploading your oral presentation video will also be provided on Moodle.

Topic:

Choose any anti-avoidance measure in the Australian Income tax legislation and explain its terms and operation for the benefit of a client. (You are advised not to try to explain Part IVA or any provision of similar length and complexity, but you are not prohibited from doing so if you believe you can do the provision justice in the time and space).

Evaluation Criteria for Presentation

An important note on length limits

Assignments are exercises in filtering material and communicating it succinctly. Quantity is not to be confused with quality. Your lecturer will uniformly apply this principle in their assessment of assignments. The following criteria will be used to grade assignments:

Knowledge (40%)
• Accurately identifies the key terms of an anti-avoidance measure in the Australian Income Tax legislation, and explains all relevant terms and operations to show a breadth of understanding

• Insightfully applies knowledge of the Australian Income Tax legislation with regards to a client to show a depth of understanding Critical Thinking (20%)

• Demonstrates a critical mind through adding to key issues over and above that of the source materials

Oral Communication (40%)

• Communicates clearly and coherently to achieve aim:
• Ability to cut through the undergrowth and penetrate to key issues
• Clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments
• Sentences in clear and, where possible, plain English—this includes correct grammar and understanding of terms
• Engages audience through professional delivery using clear speech; confident, interested body language; professional style / appearance; effective management of time
• Uses tools and technologies effectively by employing well-prepared, clear, accurate, and visually effective graphics, where appropriate, to support your argument

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

Take Home Exams

The final assessment for this course will be a roughly 3,000-word take-home exam which will be made available on Moodle during the University exam period (3 November 2017 to 20 November 2017). The final examination timetable is published prior to the examination period via the Atax Weekly Bulletin and on the School’s website at: https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/examinations.

You should check this timetable to find the dates of your take-home exams. **This is not a negotiable schedule.**

Exams will be released at 9am at regular intervals throughout the exam period. Submissions are due at 7am on the third day after the release date. For example, an exam released at 9am on 3 November 2017 will be due at 7am on 6 November 2017. All times are based on Sydney time.

Submissions will be made online through a Turnitin submission link on Moodle. Students will be permitted to use a range of resources and materials to prepare responses. Students will be required to state that they have not consulted any other person in relation to the content of the exam or responses to questions during the date of the exam’s release on Moodle and the closing time for submissions of responses via Turnitin.
Students will only have one opportunity to submit (i.e. no resubmission of drafts) and no late submissions will be accepted.

For information on studying and preparing for a take home exam, please visit: https://student.unsw.edu.au/open-book-and-take-home-exams.

4.3 Assessment Format

The following guidelines are offered as a general indication of what is expected in terms of the presentation of both assignments and research papers in flexible distance (Atax) courses.

Each assessment task may also have particular requirements not covered here. Where information here is in conflict with information provided by the course lecturer, you should follow the advice of your lecturer.

Assignment cover sheets

You must ensure that you include a cover page with each of your assignments that has the following information:

- your name
- your student ID
- the course code
- the course name
- the due date
- number of words

You should also include your name, ID and course code in the footer of your assignment document along with page numbers. A sample cover sheet can be found on Moodle in the Assessments section.

Abstract

An abstract is used to summarise the subject of a research paper. Abstracts are only required for research papers and should contain 100 to 200 words. Do not write an abstract for a problem-type assignment.

Margins

You should allow the following standard margins in your assignments to allow space for the lecturer’s comments: Left and right margins — 3.5 cm; Top and bottom margins — 2.5 cm.

Headings/Table of contents

Headings should be typed in bold. Only capitalise the first letter of the heading. Do not capitalise the entire heading. If you have written a long essay with many parts, a table of contents should be used. Otherwise, do not include one.

Style of presentation

Your assignment should be typed using an 11 or 12 point font. Single line spacing should normally be used, unless your lecturer tells you otherwise. Leave a line after each paragraph. Do not indent the first line of the paragraph. You should number each page of the assignment.
Footnotes and citation system

You should use footnotes as your referencing tool. Use end notes only if your computer cannot produce footnotes. Use the rules set out in a recognised citation and style guide such as the Australian Guide to Legal Citation. Footnotes are not normally included in the word limit, unless you include substantial commentary or discussion in the footnotes.

Bibliography

Details of works cited in the text are provided in a bibliography which is placed at the end of the document on a new page under the heading ‘Bibliography’. The bibliography is not included in the word limit.

All publications (books, articles, theses etc.) are included in the bibliography. Legal cases and legislation are not included in the bibliography. If a list of cases is considered necessary due to the large number used, it should be in alphabetical order under a separate heading ‘Legal cases’. A similar separate list, headed ‘Legislation’, is used if needed for legislation.

Your bibliography must be presented in the following format:

1. Items in the bibliography are listed alphabetically by author or source.
2. The citation style of the item should be in accordance with a recognised and appropriate citation and style guide, except that specific page references are not included.

4.4 Assignment Submission Procedure

This course uses UNSW Moodle for the electronic delivery and submission of assignments.

Please check your submission link – you may only be entitled to submit an assignment once in which case additional and subsequent submissions will not be accepted.

Step-by-step guides have been produced to assist students through the assignment submission process, and are available for download from the UNSW Teaching Gateway at https://student.unsw.edu.au/moodle.

Due date and time

Each assignment should be submitted via Moodle by midnight AEST (or AEDT, Australian Eastern Daylight Time, where applicable) on the specified due date unless otherwise stipulated. You are advised to submit your assignment early if possible, and to allow at least 15 minutes for the Moodle submission process. Most assignments will be parsed through Turnitin which will check the originality of your work. If you are given the opportunity to resubmit your assignment up until the due date you should be aware that even though you can submit more than once each day, Turnitin will only produce one originality report every 24 hours so there may be a delay on receiving your updated originality report after the first submission.

The version of your assignment that is submitted at the due date will be the version that is accepted for marking. For information on submitting assignments via Turnitin please see https://student.unsw.edu.au/turnitin. For information on how to interpret originality reports please see: http://www.turnitin.com/static/training/student.php.

Name and save your assignment documents
For identification purposes, you are required to name all of your assignment files that you are submitting using the following naming convention:

Surname_GivenName_Course Code format.
For example: ‘Lawson_Henry_TABL1001As1.doc’

You must also retain both an electronic and hard copy of every assignment. No mark can be given or concession awarded should an assignment be lost and no evidence of completion is able to be provided by the student. Problems with Moodle assignment submission

If you encounter technical difficulties while attempting to access Moodle, and are unable to submit your assignment, please contact the IT Service Desk by email to ITServiceCentre@unsw.edu.au or by telephone on +61 (2) 9385 1333. Your lecturer will not be able to assist with assignment submission issues, and cannot accept assignments emailed direct to him/her.

Assignment return

Assignments may be marked electronically or on paper. Feedback for electronically-marked assignments will be made available electronically, usually through Moodle. Feedback for assignments marked by paper will be returned in hard copy format to the mailing address you have recorded on myUNSW. It is therefore important that you keep your address details up-to-date on myUNSW (https://www.my.unsw.edu.au). Lecturers will make every effort to return assignments (which are submitted on time) within two weeks with appropriate comments and feedback.

4.5 Late Submission and Penalties

An assignment is not considered to be late if it has been submitted via Moodle on or before the due time and date. Posted, faxed or emailed assignments will NOT be marked and should not be sent.

If you submit an assignment after the due date, please be aware that the following penalties will be applied.

• Where assignments are up to one week (i.e. 1–5 working days) late: 10% of the maximum marks available for the assessment item will be deducted.

• Where assignments are more than one week late and up to two weeks (i.e. 6–10 working days) late: 20% of the maximum marks available for the assessment item will be deducted.

• Where assignments are more than two weeks (i.e. 11 or more working days) late: the assignment can be perused, but no marks will be awarded. Assignments will be recorded only as having been submitted.

Please note that the penalties are applied to the maximum marks available for the assignment, not the actual mark awarded. For example, a student is due to submit an assignment by 16 August 2017. The assignment is in fact submitted on 30 August 2017 (10 working days late).

The penalty for lateness will be 20% of the maximum marks for the assessment. If the student’s mark before the imposition of the penalty was a credit mark of 65%, after taking the penalty into account this mark will fall to 45%—a failure.
If illness or other verified circumstances beyond your control have a significant effect on your ability to submit an assignment by the due date, the normal penalty may be remitted. Doctor’s reasons must be sufficiently detailed and specifically address the effect of the medical condition on your ability to complete assignments. For information on applying for penalty remissions through myUNSW Special Consideration portal, please visit: https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/penalty-remissions

General points
- The School’s Administration Team supervises all penalty remission requests. Lecturers are not permitted to grant penalty remissions and you should not approach lecturers for this purpose.
- You should not anticipate that a Penalty Remission will be granted, and should endeavour to submit all assignments as soon as possible.
- If you require academic assistance contact your lecturer or the School’s Administration Team (tbl@unsw.edu.au) during the period that you are preparing assignments.
- You have only 13 weeks in the Semester, during which time all assignments must be completed. You also need to prepare for the final examination in all courses. Therefore, your time management is very important.

The following is very important:
If your assignment is up to one week (i.e. 1–5 working days) late, your penalty remission request must clearly show that you are seeking a one week penalty remission and you must clearly state your reasons and provide all relevant documentation. If your reasons are judged insufficient you will receive no remission of penalty.

If your assignment is more than one week late but less than two weeks (i.e. 6–10 working days) late, your penalty remission request should indicate whether you are seeking a 10% or a 20% remission. You must clearly show why the penalty remission you are seeking is valid and provide all relevant documentation. If you have requested remission of a 20% penalty and your reasons are judged insufficient, you may receive either a 10% remission or no remission depending on the judged validity of your request. If you requested 10% and your reasons are judged insufficient you will receive no remission of penalty.

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.

5 COURSE RESOURCES
Prescribed text:
This is referred through the study materials as ‘Textbook’. You may refer to previous version of this textbook, however the paragraph references throughout the study materials reflect the most recent version of the textbook.

**Act/s:**

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


OR


These are referred to through the Study Materials as ‘Act’.

**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.

- *Australian guide to Legal Citation* (Melbourne University Law Review Association & Melbourne Journal of International Law, 3rd ed, 2010).

This is free to download and is the citation style guide used by the majority of Australian legal journals. Available from [http://mulr.law.unimelb.edu.au/go/aglc](http://mulr.law.unimelb.edu.au/go/aglc). Print copies can be purchased from UNSW Bookshop.


**Recommended References:**

Below is a list of further references that you may find useful in this course. Purchase of recommended references is not required.


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


**Electronic Databases:**

The UNSW library subscribes to several electronic databases. The UNSW library database can be accessed at: [https://www.library.unsw.edu.au/study/information-resources/databases](https://www.library.unsw.edu.au/study/information-resources/databases)

The website for this course is on Moodle at: [https://moodle.telt.unsw.edu.au/login/index.php](https://moodle.telt.unsw.edu.au/login/index.php)

### 6 COURSE EVALUATION AND DEVELOPMENT

The School of Taxation & Business Law’s quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the Semester, you will be asked to complete an online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content. Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhance the quality or course content and delivery. Based on student feedback from previous evaluations the assessment in this course has been changed and now includes the presentation skills assessment activity.
## 7 COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Wk</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events / Submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>24 July</td>
<td>1</td>
<td>Exploring law, morals and ethics</td>
<td>Audio Conference 1</td>
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<tr>
<td>2</td>
<td>31 July</td>
<td>1</td>
<td>Exploring law, morals and ethics</td>
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<tr>
<td>3</td>
<td>7 August</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td>Audio Conference 2</td>
</tr>
<tr>
<td>4</td>
<td>14 August</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>21 August</td>
<td>2</td>
<td>The legal and ethical framework for tax professionals</td>
<td></td>
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<tr>
<td>6</td>
<td>28 August</td>
<td>3</td>
<td>Interpretation and construction in context</td>
<td>Assignment 1</td>
</tr>
<tr>
<td>7</td>
<td>4 September</td>
<td>3</td>
<td>Interpretation and construction in context</td>
<td>Audio Conference 4</td>
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<td>8</td>
<td>11 September</td>
<td>4</td>
<td>Tax evasion, avoidance and planning</td>
<td>Audio Conference 5</td>
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<tr>
<td>9</td>
<td>18 September</td>
<td>4</td>
<td>Tax evasion, avoidance and planning</td>
<td></td>
</tr>
</tbody>
</table>

**Mid-semester break from Saturday, 23 September to Monday, 2 October 2017**

(Note: Daylight saving begins on Sunday, 1 October 2017)

| 10 | 3 October     | 4      | Tax evasion, avoidance and planning                  | Assignment 2                     |
| 11 | 9 October     | 5      | Anti-avoidance measures                              | Audio Conference 6               |
| 12 | 16 October    | 5      | Anti-avoidance measures                              |                                  |
| 13 | 23 October    |       | Revision                                             |                                  |

**Examination period from Friday 3 November to Monday 20 November 2017**