TABL 5551
TAXATION LAW

Course Outline
Summer Term, 2016

Part A: Course-Specific Information

Please consult Part B for key information on Business School policies (including those on plagiarism and special consideration), student responsibilities and student support services.
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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Lecturer-in-charge: Professor Robert Deutsch
Phone No: 0438 043833
Email: r.deutsch@unsw.edu.au
Consultation Times – (or by appointment)

Lecturer: Mr Ram Pandey
Phone No: 0403 538353
Email: rampandey2003@yahoo.com.au

1.1 Communication with Staff

- Students are invited to consult with the lecturer in charge on any aspect of the course.
- Students may contact staff by e-mails regarding course administration matters, using only their official university email address as per University Email Policy. E-mail is not an appropriate medium for learning. It is a poor substitute for personal consultation. Do not expect staff to reply to e-mails which request extensive or substantive answers. Teaching staff will use their discretion when consulted via e-mail and may instead invite students to meet in person during consultation hours to discuss complex questions, solutions to tutorial questions, past exam questions, etc.

2 COURSE DETAILS

2.1 Teaching Times and Locations

UNSW Key dates for Summer Term are as follows:

<table>
<thead>
<tr>
<th>Event</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching Period</td>
<td>7 December 2015 – 31 January 2016</td>
</tr>
<tr>
<td>Christmas Shutdown</td>
<td>21 December 2015 – 3 January 2016</td>
</tr>
<tr>
<td>Australia Day Holiday</td>
<td>26 January 2016</td>
</tr>
<tr>
<td>Study Period</td>
<td>1-4 February 2016</td>
</tr>
<tr>
<td>Exam Period</td>
<td>5-9 February 2016</td>
</tr>
</tbody>
</table>

All lectures will take place on Mondays, Tuesdays and on Wednesday, 27 January 2016 only.

<table>
<thead>
<tr>
<th>Week 1</th>
<th>Lecture A: Monday, 7 December 2015</th>
<th>10am – 1pm</th>
<th>10am – 1pm</th>
<th>Webster Theatre A Webser Theatre A</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lecture B: Monday, 7 December 2015</td>
<td>3pm – 6pm</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A Webser Theatre A</td>
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<tr>
<td>Week 2</td>
<td>Lecture A: Monday, 14 December 2015</td>
<td>10am – 1pm</td>
<td>10am – 1pm</td>
<td>Webster Theatre A Webser Theatre A</td>
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<tr>
<td></td>
<td>Tuesday, 15 December 2015</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Week</td>
<td>Lecture</td>
<td>Date</td>
<td>Time</td>
<td>Location</td>
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</tr>
<tr>
<td>3</td>
<td>Lecture A</td>
<td>Monday, 4 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tuesday, 5 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td></td>
<td>Lecture B</td>
<td>Monday, 4 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td></td>
<td>Tuesday, 5 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td>4</td>
<td>Lecture A</td>
<td>Monday, 11 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td></td>
<td>Tuesday, 12 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td></td>
<td>Lecture B</td>
<td>Monday, 11 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td></td>
<td>Tuesday, 12 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td>5</td>
<td>Lecture A</td>
<td>Monday, 18 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td></td>
<td>Tuesday, 19 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td>Lecture B</td>
<td>Monday, 18 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
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<tr>
<td></td>
<td></td>
<td>Tuesday, 19 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
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<tr>
<td>6</td>
<td>Lecture A</td>
<td>Monday, 25 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
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<td></td>
<td></td>
<td>Wednesday, 27 January 2016</td>
<td>10am – 1pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td></td>
<td>Lecture B</td>
<td>Monday, 25 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wednesday, 27 January 2016</td>
<td>3pm – 6pm</td>
<td>Webster Theatre A</td>
</tr>
</tbody>
</table>

### 2.2 Units of Credit

The course is worth 6 units of credit. This is 25% of a standard full-time load for a semester of study.

### 2.3 Summary of Course

The complexity and comprehensiveness of the Australian taxation system means that tax considerations are of major importance in most business and investment decisions. In this course we outline the significant tax policy and tax reform considerations that are currently relevant in particular focusing on issues regarding the appropriate tax mix and difficulties with the relevant tax base.

The subject then concentrates on income taxation in Australia and covers in particular the basic concepts of income, deductions and tax accounting before moving on to consider the taxation of partnerships, trusts and corporations. The course is rounded out with a detailed
consideration of tax administration and tax anti-avoidance provisions. Finally some consideration is given to other taxes such as fringe benefits tax and goods and services taxation.

2.4 Course Aims and Relationship to Other Courses

The aim of this course is for you to be able to apply relevant Australian tax legislation, cases, rulings and principles to the solution of typical tax-related professional problems.

2.4.1 Pre-Requisites or Co-Requisites

The following courses are pre-requisites for this course:

- TABL 5511 - Legal Foundations of Business
- TABL 5512 - Legal Foundations for Accountants

If students choose to study either TABL5511 (Legal Foundations of Business) or TABL5512 (Legal Foundations for Accountants) as a co-requisite for other law subjects with the School of Taxation & Business Law, it is strongly recommended that the course chosen is studied as a co-requisite with TABL 5541 (Corporations and Business Associations Law). The reason for this recommendation is that students would benefit from the incremental exposure to legal issues gained from studying these subjects first (i.e. before studying TABL5551). Note also that students are not permitted to study three subjects (three law subjects) from the School of Taxation and Business Law in one semester.

2.4.2 Relationship between this Course and other Courses ( Majors) in the UNSW Business School

There is a strong relationship between generally accepted accounting principles (GAAPs) and Australia’s taxation rules. For example, it is arguable that understanding tax-effect accounting is made easier when one appreciates the taxation rules that create timing differences. Further, while some differences will always remain, there is a discernible trend towards the accounting and tax rules becoming less dissimilar.

One theme of this course is to build awareness of the link or the similarities between the tax rules and the accounting rules. Indeed, identifying areas of similarity between the tax rules and the accounting rules (e.g. treatment of trading stock, treatment of depreciable assets) can provide a substantial aid in building understanding of the tax rules as our study of some of the tax rules builds on your prior knowledge and experience.

The tax law influences investment decisions, investment patterns and the structure of financial products. Indeed, it would be a very unusual occurrence for tax advice not to be sought in regard to any major investment decision. Further, some financial products predominantly exist due to the taxation law rules. Accordingly, this course provides an excellent knowledge base for those of you studying a major in finance or contemplating a career in financial services.

If you have any queries regarding the above, please contact Professor Robert Deutsch.

2.5 Student Learning Outcomes

2.5.1 Course 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. By the end of this course you should be able to:
LO 1 Locate the tax rules under Australia’s tax regime that have been studied in this course;

LO 2 Summarise clearly, in oral and written form, the tax rules under Australia’s tax regime that have been studied in this course;

LO 3 Summarise and explain clearly, in oral and written form, how the tax rules under Australia’s tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals;

LO 4 Identify the relevant tax rules that may apply in a typical tax-related professional problem involving a set of facts similar to those presented to a court or tribunal;

LO 5 Identify the relevant tax rules that may apply in a typical tax-related professional problem involving a set of facts that are not similar to those presented to a court or tribunal;

LO 6 Apply the relevant tax rules to a typical tax-related professional problem involving facts similar to, and not similar to, those that have come before a court or tribunal to arrive at a conclusion that will stand up to critical scrutiny;

LO 7 Use your knowledge of the tax rules and your critical legal reasoning skills to construct, in oral or written form, arguments for a “new” tax rule to arrive at a conclusion for a typical tax-related professional problem involving facts that are not similar to those presented to a court or tribunal;

LO 8 Critically evaluate the contentious tax rules against a stated tax policy position or a tax policy norm;

LO 9 State and explain how “different” taxes interact with each other, and how these taxes are structured within the Australian taxation system; and

LO 10 Demonstrate your recognition that the tax law is dynamic and constantly changing.

By successfully completing this course, you should be able to satisfy accreditation requirements for further professional accounting studies (e.g. Professional Year (CA Program) of the Institute of Chartered Accountants of Australia), and tax-related studies (e.g. Master of Taxation).
2.5.2 Program Learning Goals and Outcomes

The Course Learning Outcomes in this course also help you to achieve some of the overall Program Learning Goals and Outcomes for all postgraduate 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’).

<table>
<thead>
<tr>
<th>Business Postgraduate Coursework Program Learning Goals and Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>Knowledge:</strong> Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.</td>
</tr>
<tr>
<td>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.</td>
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<tr>
<td>2. <strong>Critical thinking and problem solving:</strong> Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.</td>
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<tr>
<td>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.</td>
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<tr>
<td>3. <strong>Communication:</strong> Our graduates will be effective communicators in professional contexts.</td>
</tr>
<tr>
<td>You should be able to:</td>
</tr>
<tr>
<td>a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and</td>
</tr>
<tr>
<td>b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.</td>
</tr>
<tr>
<td>4. <strong>Teamwork:</strong> Our graduates will be effective team participants.</td>
</tr>
<tr>
<td>You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
</tr>
<tr>
<td>5. <strong>Ethical, social and environmental responsibility:</strong> Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.</td>
</tr>
<tr>
<td>You should be able to:</td>
</tr>
<tr>
<td>a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and</td>
</tr>
<tr>
<td>b. Consider social and cultural implications of business and/or management practice.</td>
</tr>
<tr>
<td>6. <strong>Leadership:</strong> Our graduates will have an understanding of effective leadership. (MBA and MBT programs only).</td>
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<tr>
<td>You should be able to reflect on your personal leadership experience, and on the capabilities necessary for leadership.</td>
</tr>
</tbody>
</table>

For more information on the Postgraduate Program Learning Goals and Outcomes, see Part B of the course outline.

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>1</td>
<td>Knowledge</td>
<td>Assignment; Exam</td>
</tr>
<tr>
<td></td>
<td>Locate the tax rules under Australia’s tax regime that have been studied in this course; Identify the relevant tax rules that may or may not apply in a typical tax-related professional problem involving a set of facts that are not similar to those presented to a court or tribunal;</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Critical thinking and problem solving</td>
<td>Assignment; Exam</td>
</tr>
<tr>
<td></td>
<td>Apply the relevant tax rules to a typical tax-related professional problem involving facts similar to, and not similar to, those that have come before a court or tribunal to arrive at a conclusion that will stand up to critical scrutiny; Use your knowledge of the tax rules and your critical legal reasoning skills to construct arguments for a “new” tax rule to arrive at a conclusion for a typical tax-related professional problem involving facts that are not similar to those presented to a court or tribunal; Critically evaluate the contentious tax rules against a stated tax policy position or a tax policy norm; State and explain how “different” taxes interact with each other, and how these taxes are structured within the Australian taxation system.</td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td>Written communication</td>
<td>Assignment</td>
</tr>
<tr>
<td></td>
<td>Construct written work which is logically and professionally presented; Summarise clearly the tax rules under Australia’s tax regime that have been studied in this course; Summarise and explain clearly how the tax rules under Australia’s tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals; Construct written arguments for a “new” tax rule.</td>
<td></td>
</tr>
<tr>
<td>3b</td>
<td>Oral communication</td>
<td>Class Participation</td>
</tr>
<tr>
<td></td>
<td>Summarise clearly the tax rules under Australia’s tax regime that have been studied in this course; Summarise and explain clearly, in oral form, how the tax rules under Australia’s tax regime studied in this course have been applied by judges in court cases and by members of relevant tribunals; Construct oral arguments for a “new” tax rule.</td>
<td></td>
</tr>
</tbody>
</table>
3 LEARNING AND TEACHING ACTIVITIES

3.1.1 Approach to Learning and Teaching in the Course

The key learning and teaching philosophy underpinning this course is the development of independent learning skills. Developing independence in learning is the best preparation for continued success in future study, and in your chosen career. Indeed, Guideline 11 of the UNSW Learning Guidelines reads:

“When students are encouraged to take responsibility for their own learning, they are more likely to develop higher-order thinking skills such as analysis, synthesis, and evaluation.”

https://teaching.unsw.edu.au/guidelines

Effect is given to this philosophy through the creation of an environment where the message to you is that you must take responsibility for, or ownership of, the problem solving process that is central to this course.

3.1.2 Learning Activities and Teaching Strategies

There are two 3-hour lectures in each of the 6 teaching weeks occurring each Monday and Tuesday. These classes are directed at helping you achieve the learning outcomes for the course.

The central role of each lecture is to provide the all-important first introduction to the structure of Australia’s tax regime and the more detailed tax rules in the relevant topic area. The lectures provide a foundation or framework on which you can add to through your readings, analysis, synthesis, etc. of the tax materials outside of class time. Accordingly, through modelling, the lecture assists you to meet, or puts you on a path to meeting, a number of the learning outcomes for this course.

There are no formal tutorials separate from the lectures in this course. However, we will aim to break up each three-hour teaching allocation into a two-hour lecture, and a one-hour tutorial discussion of problem questions. Accordingly, in-substance, we will have a regular tutorial.

The central role of the tutorial is to provide a supportive and co-operative environment for you to display or apply your problem-solving skills to a typical tax-related professional problem involving facts similar to those dealt with by a court or a tribunal. While the central focus is on Learning Outcome 6 (LO 6), the tutorial provides the forum for displaying your achievement of most of the other learning outcomes (e.g. lecturer may request that you summarise a section of the tax legislation).
4 ASSESSMENT

4.1 Formal Requirements
In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- make a satisfactory attempt at all assessment tasks (see below).

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</td>
<td>25%</td>
<td>1000 words</td>
<td>11 January at 4pm</td>
</tr>
<tr>
<td>Class Test</td>
<td>25%</td>
<td>60 minutes</td>
<td>18 January, 2016</td>
</tr>
<tr>
<td>Final Examination</td>
<td>50%</td>
<td>120 minutes</td>
<td>University Exam Period</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
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</tr>
</tbody>
</table>

Your assignment question will be posted to Moodle by the end of Week 1. Please observe the word limit. The word limit does not include footnotes or references. The cover page of your assignment must include your name, your student identification number and the word count. You should also note your student ID on all subsequent pages. In preparing and writing your assignment, you should read very closely the information about plagiarism located in Part B of this Course Outline. You must retain a copy of your assignment.

4.3 Assignment Submission Procedure
Your assignment must be lodged electronically via Moodle. This assignment will be submitted through TurnItIn which will check the originality of your work. You may submit your assignment as many times as you wish up until the due date and you will be able to check the originality report generated by TurnItIn. Please be aware that TurnItIn will only produce one originality report every 24 hours so if you resubmit your assignment, there may be an extended delay on receiving your updated originality report. You must allow for this in order to be able to submit your assignment on time. The version that is submitted at the due date will be the version that is accepted for marking. For information on TurnItIn functions and how to interpret originality reports please go here: http://www.turnitin.com/static/training/student.php.

Your marked assignment will be returned to you during class.
You must retain a copy of your original assignment and the marked assignment.

4.4 Late Submission
For the sake of fairness to all students and the short duration of the summer term, late assignments will not be accepted. That is, if you attempt to hand in an assignment late, you will receive 0 marks for this part of the assessment. This effectively means
you have failed the course, as one of the requirements for passing this course is that you must perform satisfactorily in every part of the assessment (see below).

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

The website for this course is on Moodle at: http://moodle.telt.unsw.edu.au

The textbooks for this course are:


6 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.

7 COURSE SCHEDULE

WEEK ONE – 7, 8 December 2015

1.1 Course Administration
1.2 Tax Policy
1.3 Administration of Australia’s Income Tax Regime
1.4 Income Tax Formula and Calculation of Liability to ATO
1.5 Jurisdictional Aspects of Australia’s Income Tax
1.6 Fundamental Income Tax Principles
1.7 Approach to Solving Problems in Taxation Law
2.1 Receipts and Benefits from personal Exertion: An Overview
2.2 Income as a Reward from Personal Exertion, or Product of Personal Exertion
2.3 Statutory Additions to Judicial Concept of Income from Personal Exertion
2.4 Integrating Various Personal Exertion Regimes
WEEK TWO – 14, 15 December 2015

3.1 Capital Receipts in Context of Reward for Personal Exertion
3.2 Introduction to Capital Gains Tax
3.3 Receipts and Benefits from a Business: An Overview
3.4 Existence of a business or a Money-making Endeavour
3.5 Normal Proceeds of Business/Ordinary Course of Business/Normal Incident of Business/Revenue or Structural Assets of Business
4.1 Isolated Business Ventures/Profit Making Undertakings or Schemes
4.2 Receipts and Benefits from Property: An Overview, and a Problem/Opportunity
4.3 Rent/Lease Returns
4.4 Interest
4.5 Compensation Receipts Principle: An Overview
4.6 Compensation Receipts Principle in Context of Personal Services
4.7 Compensation Receipts Principle in Business Context
4.8 Compensation Receipts Principle in Context of Property Income
4.9 Periodicity Principle
4.10 History of Capital Gains Taxation in Australia
4.11 Role of Capital Gains Taxation within the Income Tax Assessment Act
4.12 Broad Outline of Australia’s Capital Gains Tax

WEEK THREE – 4, 5 January 2016

5.1 Paradigm/Model CGT Framework: Essential Elements of First Charging Provision of the Capital Gains Tax
   5.2 Assets, Exempt Assets and Asset Classification
5.3 Acquisition and Disposal (CGT Events)
5.4 Timing Issues
5.5 Calculating Gain or Loss
5.6 Second Charging Provisions of the CGT Regime
5.7 Determining Taxable Gain and Integration with Non-CGT Provisions
6.1 Overview of Expense Recognition under the Income Tax Assessment Acts
6.2 Deductions: General Principles
6.3 Relevant Expenditure: Tests of Deductibility
6.4 Expense Apportionment

WEEK FOUR – 11, 12 January 2016

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TABL5551
TAXATION LAW

Course Outline
Summer Term, 2016

Part B: Key Policies, Student Responsibilities and Support
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PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1. 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.
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.

2. 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).

3. 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.

3.1 Workload
It is expected that you will spend at least eighteen to twenty 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

3.1 Attendance
Your regular and punctual attendance at lectures and seminars or in online learning 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

3.2 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

3.3 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/.

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

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

General Information on special consideration for undergraduate and postgraduate courses:

1. All applications for special consideration must be lodged online through myUNSW within 3 working days of the assessment (Log into myUNSW and go to My Student Profile tab > My Student Services > Online Services > Special Consideration). You will then need to submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully in advance the instructions and conditions at: https://student.unsw.edu.au/special-consideration

2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.

3. Applications will not be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodge an online application for special consideration.

4. Decisions and recommendations are only made by lecturers-in-charge (or by the Faculty Panel in the case of UG final exam special considerations), not by tutors.

5. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.

6. Special consideration requests do not allow lecturers-in-charge to award students additional marks.

5.  STUDENT RESOURCES AND SUPPORT

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

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

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

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

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

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

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

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

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