TABL5575
TAX POLICY

Course Outline
Semester 1, 2016

Part A: Course-Specific Information
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1  PART A: COURSE-SPECIFIC INFORMATION

2  ABOUT THE LECTURER

Neil Warren
BCom Hons(Econ), PhD UNSW

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

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

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

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

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

For more details see https://www.business.unsw.edu.au/our-people/neilwarren.
3 LETTER OF INTRODUCTION

Dear Student

What distinguishes a tax professional from a technician? Essentially, it is a person’s ability to grasp the wider implications of the technical tax issues facing them. What factors are a politician or the Commissioner’s key adviser or (privately) a High Court judge likely to weigh in deciding issues? What outcomes will it have on the economy and on the bottom line about who pays tax and who does not?

In this course you will be given the chance to apply policy tools directly to day-to-day tax problems. This course seeks to develop new dimensions to your understanding of tax issues. By the end of this course we hope to have persuaded you that you cannot do a competent job as a professional in a sophisticated and fast changing tax system without an adequate grasp of the basic tools of policy analysis.

It was a famous economist, Keynes, who said that ideas are more powerful than is commonly understood. Tax practitioners who haven’t given a thought to anything as ‘high flown’ as policy for many years are invariably the slaves to past thinking.

The objective of Tax Policy is to give you a grounding in the tools of tax policy analysis. It does not pretend to ‘cover the field’. It takes a practical approach. The course outlines some of the basic concepts, economic as well as others, but it does not overwhelm you with detail. We will be selective and targeted in our approach. You will, of course, already have learned some important tax policy skills in the context of dealing with technical problems in other courses and, no doubt, those of you in more senior jobs have been grappling with these sorts of problems already. This course provides a structured environment in which you can focus your undivided attention on this important dimension of tax. In this course you are not overwhelmed by substantive tax law; rather, you are given a structured environment to develop your own policy skills as you apply policy concepts to practical problems. You will learn by doing, with the opportunity to apply the skills and knowledge you are learning immediately to real-world tax problems. If you can apply these policy tools to research topics which are relevant to the work you are doing in your office, so much the better.

It should be said at the outset that this course does have an ‘economics of taxation’ focus although this is balanced off against regular reference to tax technical issues. No apologies are made for this economics focus. Over the last few years, economic concepts have been dominant in tax analysis in Australia and therefore need to be given some prominence. However, what this course does is encourages you to take a critical attitude to these economic approaches and gives you the material to broaden your perspective. As you go through the course you will see the germs of a distinctive form of tax policy analysis starting to evolve and you will be part of the process of developing applied policy tools relevant to Australian conditions. We are, all of us, in this for the long term.

The essence of the course is not the information in it. It is the skills you will develop, in particular, the skills to think clearly and critically about the Australian tax system and to locate ‘narrow, technical’ issues in the bigger picture. No university worth its name should send its Masters graduates out, the sorts of people most likely to be judges, senior decision-makers and advisers to the major players or lobby groups, without requiring them to devote some time and thought to these issues.

This emphasis on clarity and locating arguments in the larger picture should be reflected in all your work in the course.

Always present well digested analysis, choose a tight practical presentation over an extended and abstract analysis. The emphasis is on quality and practical relevance rather than quantity. Develop the capacity to think outside the narrow, legal confines of a problem and across traditional disciplines.

Neil Warren
3.1 Staff Contact Details
Lecturer-in-charge: Neil Warren
Phone No: +61 (2) 9385 9542
Email: n.warren@unsw.edu.au

Consultation Times – by appointment

4 COURSE DETAILS

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

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

4.3 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.

4.4 Summary of Course
No tax decision, from the most fundamental tax design issue to the most routine technical problem of tax accounting, is made in a policy vacuum. This course develops an intensive, ‘hands on’ approach to tax policy and gives you an insight into the tax issues which will be of concern in the new millennium. It offers systematic immersion in the techniques of practical, policy driven, tax problem solving with a strong emphasis is on enhancing your ability to actually use policy tools for systematic analysis. To this end, we will be re-visiting much of what you have already learnt in your economics related courses. However, now we will require you to take those tools and apply them to a range of tax policy problems. You will need to become familiar with economic concepts like tax expenditures, tax capitalisation and excess burden, and issues such as the efficient design of taxes can be achieved. You will also hopefully gain some applied understanding of the difficult debate surrounding income distribution. Institutional constraints on the development of tax policy will also be examined as will the influence brought by the need to consider political issues in any discussion relating to changes to the tax system. Not only will we look into the lessons of recent Australian tax history, but we shall also look towards the next millennium and the important role likely to be played by international consideration such as the impact on tax system design of globally mobile capital, labour and goods and services.

The future belongs to those capable of keeping all the balls in the air – those who can expand the policy agenda and move flexibly from the broad strategic framework to the problems of implementing tax decisions at the practical level (and back again). This course will help you develop those skills.

4.5 Relationship to Other Courses
This course is compulsory for Master of Taxation candidates and will normally be attempted in the final session of the course. It is run as a research course. Very limited places are normally available for Graduate Diploma in Advanced Taxation candidates, who will only be admitted if they have strong records in the earlier part of the program.
This course is a component of a coherent academic program designed to produce a tax professional with the education, skills and critical faculties appropriate to a Masters graduate of a first tier university. Earlier postgraduate courses provide knowledge of technical tax issues and a critical understanding of the main tax problems. This course focuses on providing the extra policy dimension and critical perspectives required by serious tax decision makers.

This course is designed to give you the tools and the structured environment to stand back and develop a broader critical understanding of the Australian taxation system and to apply those skills in your own research on current tax problems.

4.5.1 Course Summary
This tax policy course uses an applied tax policy approach. You are given a framework for your work but you learn by doing. It is problem oriented and you are assessed predominantly on your own research.

To function effectively as a significant player in a sophisticated and fast changing tax system you need an adequate grasp of the basic tools of policy analysis. The essence of this course is skills development and, in particular, the skills to think clearly and critically about the real-world outcomes of ‘technical’ tax decisions and to locate those decisions in the bigger picture. Equally to place tax policy decisions in a tax ‘technical’ context. The materials are selective and targeted in their approach. They give participants the tools to evaluate the practical outcomes of tax decisions in terms of economic, income distribution, political and institutional outcomes.

The practical, ‘hands-on’ nature of the course brings larger policy issues down-to-earth and provides a structured opportunity to apply policy tools to ‘live’ practical tax problems.

The major assessment is based on research which is modelled largely on issues raised through the materials and in group research projects. Your research must reflect a session of work on these materials.

4.5.2 Course Objectives
The objective of this course is to give a grounding in the tools of tax policy analysis. It is essentially an applied tax policy course which concentrates on developing tools capable of day-to-day application in critically evaluating and solving typical tax problems. It gives you the opportunity to evaluate critically the utility of various policy tools in the resolution of tax problems.

More specifically, this course:
- concentrates on the development of robust policy formulation and implementation skills with an emphasis on applying those skills to typical tax problems
- provides a knowledge base to facilitate a systematic approach to evaluating the outcomes of tax decisions, including introduction to relevant economic and distributional concepts for tax analysis
- develops critical understanding of key concepts and institutions relevant to policy application, including an overview of the Australian tax system and an understanding of its political and institutional context.
4.6 Student Learning Outcomes

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

<table>
<thead>
<tr>
<th>Business Postgraduate Coursework Program Learning Goals and Outcomes</th>
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<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
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<tr>
<td>3. Communication: Our graduates will be effective communicators in professional contexts. 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>
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<tr>
<td>4. Teamwork: Our graduates will be effective team participants. You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team’s processes and ability to achieve outcomes.</td>
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<tr>
<td>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:</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>
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</tbody>
</table>

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>
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<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 critical understanding of key concepts and institutions relevant to policy application, including an overview of the Australian tax system and an understanding of its political and institutional context. Balance an economics perspective against tax technical issues and demonstrate the capacity to think outside the narrow, legal confines of a problem and across traditional disciplines. Demonstrate skills required for independent and reflective learning through regular self-assessment opportunities in course modules and further extended in class discussions. | Module Activities
Conferences
Assignments
Examination |
| 2 Critical thinking and problem solving | Demonstrate a knowledge base (including relevant economic and distributional concepts for tax analysis) which will enable you to take a systematic approach to evaluating the outcomes of tax decisions. Apply a critical framework and a set of practical tools for analysing tax policy issues and applying policy concepts to practical, real world problems. | Module Activities
Assignments
Examination |
| 3a Written communication | Demonstrate clear, effective and well-reasoned analysis of specific tax policy issues. | Assignments
Examination |
| 3b Oral communication | Not specifically addressed in this course. | |
| 4 Teamwork | In cooperation with peers, apply policy tools to ‘live’ practical tax problems. | Group Research Project and Reflection |
| 5a Ethical, environmental and sustainability responsibility | Demonstrate a critical approach to material presented and evidence of original and independent thought taking into account the various perspectives presented in the course. Think clearly and critically about the Australian tax | Assignments
Module Activities
Examination |
system and to locate ‘narrow, technical’ issues in the bigger picture.

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<tr>
<td>5b.</td>
<td>Social and cultural awareness</td>
</tr>
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<td></td>
<td>Not specifically addressed in this course.</td>
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</table>

## 5 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.

### 5.1 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.
6 KEY TO INSTRUCTIONAL ICONS

- compulsory reading
- write responses outside the Study Materials
- write response in the Study Materials
- note this important point
- pause to reflect
- prepare for discussion in an 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.
7 TEXTBOOKS AND REFERENCES

7.1 Prescribed Textbook/s

There is no prescribed textbook for this course. However, it is strongly recommended that you download from the OECDiLibrary website (accessible through the UNSW Library http://library.unsw.edu.au), the following OECD e-publication:


Revenue Statistics 1965-2013)

Consumption Tax Trends 2014

Taxing Wages 2012-13

You should also access the following report, which is referred to throughout the course:

Australia’s Future Tax System (AFTS)—Report to the Treasurer December 2009 (2010), Final Report, Parts 1 and 2, available at:

The Government’s response is available from the following links and should be read in conjunction with AFTS Final Report:


In October 2011, the Government convened a Tax Forum in Canberra where invited participants discussed the Final Report, the Government’s response and the direction of necessary future reforms. The discussion and relate papers can be accessed at:


In 2013, the Commonwealth Government committed to releasing reports on Reform of the Federation and a Tax White Paper before the 2016 election. Make sure you regularly review the following two websites for relevant press releases and issues papers:

https://federation.dpmc.gov.au/

http://www.treasury.gov.au

See Appendix 2 of the 2014 Final Report of the Financial System Inquiry which details “tax observations” for “consideration by the Tax White Paper”, which is downloadable from:


Also a relevant reading is the 2013 Treasury paper on Tax Policy Formulation in Australia which can be downloaded from:

and EU reports on recent tax reforms in the EU available at:


These various publications are important references for this course. Other publications on the AFTS and Treasury website should also be of interest.

An additional reference which is probably the most comprehensive reviews of tax reform issues has been that undertaken by the IFS Mirrlees Review. This review provides both an academic and practical perspective on a broad range of necessary future tax reforms (including GST). See the various links at:
http://www.ifs.org.uk/mirrleesReview

Additional readings are also included in your study materials and others are freely available from the internet. Do not forget that taxation issues concern more than just taxation authorities or Treasuries. Most industry associations also have a significant interest in taxation issues.

7.1.1 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.)


8 SUPPORTING YOUR LEARNING

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

All assignments must be submitted **electronically** through Moodle. Note, however, that if you wish to devise your Research Paper topic, your synopsis needs to be emailed to your lecturer (please refer to the assignment section for full details). 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 students undertaking this course will be on the basis of:

(a) Group Research Project (1500 words)  
(b) Individual reflection on Group Project (500 words)  
(c) Course participation  
(d) Individual Research Report (3000 words)  
(e) Final examination

In order to pass this course, a student 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 Final Examination

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

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

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

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

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

9.2 Group Research Projects

**Weighting:** 15%  
**Length:** 1500 words (plus or minus 10%)

Each student will be randomly assigned to a particular research group within Moodle and a topic will be allocated to the group. The groups will be limited to a maximum of 5 students.

The topics allocated to each group (and the applicable due dates) are presented below and have been designed so that they follow the Modules in the Course Materials and can be fragmented in such a way that parts of the question can be assigned to different group members.
Each week, beginning in Week 4, one of the Groups will be required to email to the Lecturer-in-Charge, a copy of the Group’s Draft Report for distribution to all students enrolled in the course for their comment based on the timelines set out in the Suggested Study Schedule.

It is important that you do not underestimate the time involved in undertaking the research for these questions nor the time to bring it to draft stage. Course Participation Mark (as outline further below) based on individual comments posted on the Draft Reports in the Discussion Forum in Moodle.

Your participation in the group research projects will be discussed more fully during the first webinar and more detailed information will be made available on Moodle.

A special procedure will be used to allocate marks to Group members for their contribution to the Group’s Final Report.

Firstly, each Group’s Final Report will be allocated a mark out of 100%.

Secondly, members of the groups will then be asked to assign a mark to each group member based on this mark. The group can choose to assign the same mark to all group members or different marks to different persons based on their respective contributions.

For example, if a Group report is given 70% and the Group has 5 members, the Group has some 350% to allocate between its 5 members (on the condition obviously that no one person receives >100%). The Group can decide to allocate the same mark to all because they contributed equally (ie 70% in our example). Alternatively, the Group can agree to a different allocation (such as 75% to 4 persons and 50% to the fifth) as long as the total percentage points allocated sums to 350%.

Thirdly, all Group members must agree to the final assignment of marks between group members and correspond with me to this effect via Moodle.

This method has proven to be fair and just in the past. Remember, Group research is just that, group research, and if you do not participate, your marks will reflect this fact.

9.2.1 Group Research Project Submission Dates

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<tr>
<td>1</td>
<td>Monday, Week 4</td>
<td>Friday Week 4</td>
<td>Monday, Week 6</td>
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<td>2</td>
<td>Monday, Week 5</td>
<td>Friday, Week 5</td>
<td>Monday, Week 7</td>
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<tr>
<td>3</td>
<td>Monday, Week 6</td>
<td>Friday, Week 6</td>
<td>Monday, Week 8</td>
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<td>4</td>
<td>Monday, Week 7</td>
<td>Friday, Week 7</td>
<td>Monday, Week 9</td>
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<td>5</td>
<td>Monday, Week 8</td>
<td>Friday, Week 8</td>
<td>Monday, Week 10</td>
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<td>6</td>
<td>Monday, Week 9</td>
<td>Friday, Week 9</td>
<td>Monday, Week 11</td>
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<td>7</td>
<td>Monday, Week 9</td>
<td>Friday, Week 9</td>
<td>Monday, Week 11</td>
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<td>8</td>
<td>Monday, Week 10</td>
<td>Friday, Week 10</td>
<td>Monday, Week 12</td>
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</table>
9.3 GROUP RESEARCH PROJECT TOPICS 1-8

**Group 1: Good tax design trade-offs**

One of the Federal Coalition Government’s key messages in its “ReThink, Better tax system, better Australia” initiative is the need for fairer taxes. In the Executive summary of the *ReThink Tax Discussion Paper* (page 2*) it is suggested that “there are opportunities to improve the fairness of the tax system” and “to simplify the tax system”. However, very little, if any, is mentioned about the potential trade-off between more efficient and fairer taxes, or between simpler and fairer taxes. Critically discuss the claim that there is scope for making the Australian tax system more equitable.

In your answer you should also provide a comprehensive review of the concept of fairness as a criterion of good tax policy, explain how fairness can be measured in practice, consider the impact of taxation on income redistribution in Australia and discuss the trade-off between tax policy objectives.

<table>
<thead>
<tr>
<th>Draft Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</th>
<th>Monday, Week 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</td>
<td>Monday, Week 6</td>
</tr>
</tbody>
</table>

**Group 2: Economic inefficiencies and taxation**

In “Our Problem” of the *ReThink Better Tax Better Australia website* (http://bettertax.gov.au/problem/tax-system/) the Australian Federal Government articulated its case for tax reform as:

“There is evidence that the economic costs of Australia’s tax system are higher than they need to be. Australia’s tax system was designed in a different era, when the economy was very different. It was not designed to deal with multinational trade, increasing global competition for investment, the internet and the digital economy. The implications of an ageing population require a fresh approach to tax. There are opportunities to simplify Australia’s tax system and improve its fairness. Many features of the existing system make it less attractive to invest in Australia and limits job growth, affecting Australia’s continuing prosperity. Other features make it less attractive for people to work. Some aspects create unnecessary waste. Across the system there is significant complexity. Tax reform is an opportunity to unleash Australia’s full economic potential, support improved living standards and continued prosperity.”

Critically evaluate these rationales. Are these rationales fundamentally different from those articulated in the Henry Review**?

In your discussion, it will be necessary to examine empirical evidence relating to the current Australian tax system.

<table>
<thead>
<tr>
<th>Draft Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</th>
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</thead>
<tbody>
<tr>
<td>Final Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</td>
<td>Monday, Week 7</td>
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**Group 3: Simplicity**

In the *ReThink Tax Discussion Paper* (page 34*) the following question was asked:

“Discussion Question 4: To what extent should reducing complexity be a priority of tax reform?”
What is meant by tax complexity and what are its causes? How can tax complexity be measured and what are the effects of excessive tax complexity on the economy? Discuss the empirical evidence relating to the level of complexity in the Australian tax system. On the basis of this background information, provide your answer to the above discussion question.

<table>
<thead>
<tr>
<th>Draft Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</th>
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<tr>
<td>Final Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</td>
<td>Monday, Week 8</td>
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</table>

**Group 4: State taxation**

Tax reform in Australia tends to omit state and local taxes. These often neglected issues were considered in the White Tax Paper initiative. *The Tax Discussion Paper* (page 151*) formulated the following question:

"Discussion Question 52: What are the relative priorities for state and local tax reform and why? In considering reform opportunities for particular state taxes, what are the broader considerations that need to be taken into account to balance equity, efficiency and transitional costs?"

Provide a succinct but comprehensive overview of current state and local taxes in Australia. On this basis, present your answer to the above question, paying attention to the issues of transitional costs and the potential interaction between federal, state and local taxes.

<table>
<thead>
<tr>
<th>Draft Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</th>
<th>Monday, Week 7</th>
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<tr>
<td>Final Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</td>
<td>Monday, Week 9</td>
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</table>

**Group 5: Company taxation**

Part of Recommendation 27 in the AFTS Final Report states that:

"The company income tax rate should be reduced to 25 per cent over the short to medium term with the timing subject to economic and fiscal circumstances."

Critically assess the above recommendation. In your discussion it is a minimum requirement to consider the revenue impact of such a reduction, the impact of regional tax competition, and the gap between the company tax rate and the top marginal individual income tax rate.

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<tr>
<th>Draft Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</th>
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<tr>
<td>Final Report emailed to Lecturer (<a href="mailto:n.warren@unsw.edu.au">n.warren@unsw.edu.au</a>)</td>
<td>Tuesday, Week 10</td>
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</table>

**Group 6: Savings and taxation**

Savings, especially those that fund productive investment, are critically important for continuing economic growth. Yet, it was claimed in the Executive Summary of the *ReThink Tax Discussion Paper* (page 3*) that "the tax treatment of savings is very complex and distorts saving choices."

Critically evaluate this claim from an economic perspective. What recommendations would you like to make to simplify and improve the efficiency of tax treatment of savings in Australia? In your discussion, ensure that the empirical evidence relating to the level and
composition of savings in Australia is reviewed and the effective tax rates of major savings types are analysed.

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**Group 7: GST**

As there have been no fundamental changes to the GST since it was introduced 15 years ago, discussing potential reform of the GST is timely if not overdue. Despite its obvious importance, the GST only features once in the list of questions posed in the Rethink Tax Discussion Paper (page 141*):

“Discussion Question 51: To what extent are the tax settings (that is, the rate, base and administration) for the GST appropriate? What changes, if any, could be made to these setting to make a better tax system to deliver taxes that are lower, simpler, fairer?”

Provide a comprehensive review of the GST in Australian since 2000. On this basis, assess the appropriateness of the design of the Australian GST, paying particular attention to criteria for good tax policy. Make your own policy recommendations and justify them, bearing in mind the knock-on impact of any GST reform on the Australian tax system.

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**Group 8: Company tax competition**

Part of Recommendation 27 in the AFTS Final Report states that;

“The company income tax rate should be reduced to 25 per cent over the short to medium term with the timing subject to economic and fiscal circumstances.”

Critically assess the above recommendation. In your discussion it is a minimum requirement to consider the revenue impact of such a reduction, the impact of regional tax competition, and the gap between the company tax rate and the top marginal individual income tax rate.

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<td>Monday, Week 13</td>
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**Notes**


9.4 Course Participation Mark

Weighting: 5%

A mark of 5% will be allocated to students based on the quality and quantity of their contribution to the commentary posted to Discussion Forum in Moodle on each Group’s Draft Research Report following the distribution of those reports. The timeline for contribution in the case of each Group Report is set out in the Suggested Study Schedule.

9.5 Individual Reflection on Group Project

Weighting: 5%
Length: 500 words
Due Date: Monday, 23 May, 2016

The rationale behind asking you to reflect on your group work is to assist you in understanding the ways in which you might have benefited from participating in a Group project. You will be asked to honestly and critically:

1. Analyse and evaluates your own teamwork performance
2. Analyse the team’s processes and ability to achieve the outcomes you expected

Reflection includes identifying strengths and weaknesses and suggesting improvements for future practice. As well as describing aspects of what you did/didn’t do, you should go beyond description to discuss and assess your performance more generally and to demonstrate some learning about yourself.

You should refer to the suggested ‘Principles for Effective Teamwork’ that are on Moodle as a reference point for this assessment. Additional insight into this will be provided in the initial Webinar and guidance provided as to the content and scope of any response.

9.6 Individual Research Paper

Due Date: Submit via Moodle by Monday, 16 May 2016 (23:59, *AEST)
Weighting: 35%
Length: 3000 words (plus or minus 10%)

*Australiand Eastern Standard Time

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

9.6.1 Choosing a topic

For your research paper topic you may either:

1. select a topic from the list of topics supplied at the end of this section of the Course Outline

Or
2. you may devise your own topic. In this case the prior agreement of the lecturer will be required, and you should submit by **Monday, 21 March 2016** a one-page synopsis of the research proposal to your lecturer for approval. **Do not lodge your synopsis through the assignment section of the Moodle.** You should fax or email your synopsis directly to your lecturer.

In either case you may find that you are able to draw upon your work experience and this should enhance the quality of the research paper. However, you should remember your obligation to disclose fully any reliance on earlier work (both your own and that of others).

### 9.6.2 Research Topics

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

   “The case for retaining dividend imputation is less clear than in the past. To the extent that dividend imputation distorts the allocation of funding, a lower company tax rate would likely reduce such distortions.

   By removing the double taxation of corporate earnings, the introduction of dividend imputation (in 1987) reduced the cost of equity and the bias towards debt funding. This contributed to the general decline in leverage among non-financial corporates.

   However, the benefits of dividend imputation, particularly in lowering the cost of capital, may have declined as Australia’s economy has become more open and connected to global capital markets. If global capital markets set the (risk-adjusted) cost of funding, then dividend imputation acts as a subsidy to domestic equity holders. That would create a bias for domestic investors, including superannuation funds, to invest in domestic equities. Imputation provides little benefit to non-residents that invest in Australian corporates.

   For investors (including superannuation funds) subject to low tax rates, the value of imputation credits received may exceed tax payable. Unused credits are fully refundable to these investors, with negative consequences for Government revenue.”

   Critically review this statement giving particular attention to the global trends in company tax rates, base and the nature of shareholder tax relief.

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

   “For leveraged investments, the asymmetric tax treatment of borrowing costs incurred in purchasing assets (and other expenses) and capital gains, can result in a tax subsidy by raising the after-tax return above the pre-tax return. Investors can deduct expenses against total income at the individual’s full marginal tax rate. However, for assets held longer than a year, nominal capital gains, when realised, are effectively taxed at half the marginal rate. All else being equal, the increase in the after-tax return is larger for individuals on higher marginal tax rates.

   The tax treatment of investor housing, in particular, tends to encourage leveraged and speculative investment. Since the Wallis Inquiry, higher housing debt has been accompanied by lenders having a greater exposure to mortgages. Housing is a potential source of systemic risk for the financial system and the economy.”

   Critically review this statement giving particular attention to why have calls for such reforms (including by AFTS) have been common to most tax reviews over past decades but little progress be made in implementing any form of change.
3. In Appendix 2 of the 2014 Final Report of the Financial System Inquiry, it was stated that:

The tax system treats returns from some forms of saving more favourably than others. For example, interest income from bank deposits and fixed-income securities are taxed relatively heavily. This distorts the asset composition of household balance sheets and the broader flow of funds in the economy.

To the extent that tax distortions direct savings to less productive investment opportunities, a more neutral tax treatment would likely increase productivity.

The relatively unfavourable tax treatment of deposits and fixed-income securities makes them less attractive as forms of saving and increases the cost of this type of funding.

Critically review this statement giving particular attention to why have calls for such reforms (including by AFTS) have been common to most tax reviews over past decades but little progress be made in implementing any form of change.

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

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

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

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

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

5. In its 2012 Economic Survey of Australia the OECD recommended (in Box 1, p12) a range of tax reforms relating to business taxes; currently untaxed fiscal resources; the mineral resource rent tax and the GST. Evaluate the merits of two of the four recommendations, taking into account the good tax principles. You should also identify the issues that a government would need to resolve to implement those reforms, taking into account political and institutional factors. (The full report, OECD Economic Surveys: Australia 2012, is available for download from OECDiLibrary through UNSW Library)

6. Property taxes in Australia are criticised on two bases. Firstly, that they are not good tax design and secondly, that they are underutilised as a revenue source. Compare and contrast Australia’s approach to taxing property with that in other countries and outline how Australia could both improve its current design as well as increase the revenue from this source. Ensure your discussion gives attention to not only the good tax criteria, but also to the transitional and political issues associated with changing property tax design.

Consultation Question Q3.4 Assuming no increase in the rate or base of the GST, what principles should guide the future development of other consumption taxes in Australia, and is there a need to change the role and structure of such taxes?


If the review had been allowed to consider a GST, what difference might it have made to the responses in the Final Report?

8. “AFTS Recommendation 14: Provide a 40 per cent savings income discount to individuals for non-business related:

(a) net interest income;
(b) net residential rental income (including related interest expenses);
(c) capital gains (and losses); and
(d) interest expenses related to listed shares held by individuals as non-business investments.

In conjunction with introducing the discount further consideration should be given to how the boundaries between discounted and non-discounted amounts are best drawn to achieve certainty, reduce compliance costs, and prevent labour and other income being converted into discounted income. Further consideration should also be given to addressing existing tax law boundaries related to the treatment of individuals owning shares in order to address uncertainties about when the shares are held on capital account (and subject to capital gains tax) and on revenue account (and taxed as ordinary income)”. (AFTS Final Report, Part 1, Volume 1, p70.)

Outline the problems which led to this recommendation?

Do you agree with this recommendation—why or why not?

Would you recommend different reforms and why?

9.6.3 Planning the research

Be aware that the Semester 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 Semester 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 may find it useful at that stage to prepare a draft working paper which clearly states those issues and summarises the approaches taken to the problem so far. This can then be the springboard for your own research. Draft working papers (which are not for submission) should only be about four pages long. You may find it
useful to circulate these to colleagues or fellow students in order to generate comment and feedback.

9.6.4 Presentation
You will probably find the writing of the final paper to be the easiest part of the process. The research paper should be organised, well-structured and make use of plenty of spacing and headings. They should be typed or word processed in accordance with the guidelines provided in Appendix A of the Course Outline. The number of words should be clearly stated on the Research Paper cover sheet. All quotations should be fully referenced, and acknowledgment must be made of any work or material that 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.

9.6.5 Assessment criteria
The research papers will contribute 35 per cent of the overall assessment mark for students in this course. You will be assessed according to the following assessment criteria:

- 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
- 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 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
- 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
- quality of research and bibliography.
- 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).

If you have any queries on the above, phone Neil Warren on +61 (2) 9385 9542 or e-mail to n.warren@unsw.edu.au.

9.6.6 Framework of research
You may very well need to develop a framework to suit your own topic and approach. The following template may assist you (use the short headings in bold lettering).
1. **Problem outlined** (including enough context to demonstrate significance of problem, identifies main problem or gives provisional statement of it).

2. **Short statement of existing outcomes** from cases or rulings or practices with short and critical evaluation.

3. **Generation and designation of alternative approaches** (optional and only if more than one obvious option; but do not fail to go through this brain storming stage in your preparation). May include a statement of preferred outcomes if this does not come out of previous analysis.

4. **Short statement of factors in practical context** which limit range of choices (solution may be too difficult or expensive to administer or impose unacceptable revenue leakage or have unacceptable political problems).

5. **Policy analysis of approaches** (concentrating on preferred approach or perhaps a couple of close candidates; including contrast with existing outcomes).
   - economic outcomes
   - distributional outcomes
   - other outcomes.

6. **Critical analysis** of approach adopted, contrasting existing practices and realistic alternatives, including projection and evaluation of likely outcomes and any wider implications including, where relevant, institutional impact, weighing of the various criteria. Must include a conclusion, however reluctant.

7. Bibliography

8. **Disclosure** of any reliance on work from earlier courses, professional work or the work of others (if in doubt include photocopies) [not included in word limit].

Do not get bogged down in items 1 to 4. This part should rarely take more than about 800 words and may take less. The nub of your work should be on developing your alternative policy approach and analysing the outcomes.

To stand back and reiterate the key features, there are four main steps to the job:

1. Identify the key problem.
2. Briefly lay out the framework which mainstream decision-makers have used to analyse the problem in the past. This might well include some analysis of how current approaches in judicial decisions, rulings or practices act to narrow the agenda of possibilities.
3. Generate new options to address the same problem.
4. Apply a policy framework to the solutions and see if outcomes are improved.

The real problem in getting decision-makers to apply policy analysis in day-to-day tax decisions is the gap between the work of theorists and the basis on which practitioners operate. Everyone finds it easier to work with material with which they are comfortable and familiar. What is required of you is that you demonstrate an ability to understand, to modify for your purpose and to apply tax policy tools to working problems. Do not allow the heading to make your presentation rigid. Research papers need to be well structured with clear statements of argument and good English. The emphasis should be on well-digested material and keeping your critical faculties on the alert.

### 9.6.7 Suggested Research Topics

For your research topic you may:

(a) Develop your own topic and submit a synopsis for approval by Monday, 21 March 2016.

For example, you could identify one of the more “politically courageous”

An alternative is to identify one of the themes in the current tax debate stimulated by the Commonwealth Government’s commitment to release a Tax White Paper (being prepared by a Treasury Taskforce) before the 2016 Election.

Many groups have already released their own tax reform ideas and one option might be for you to critique one of these reform proposal or even critique a whole proposed package of tax reforms.

OR

(b) Select one of the suggested topics listed below.

1. One of the Federal Coalition Government’s key messages in its Tax White Paper is fairer taxes. In the Executive summary of the Tax Discussion Paper (page 2) it is suggested that “there are opportunities to improve the fairness of the tax system.” However, very little, if any, is mentioned about the potential trade-off between more efficient and fairer taxes, or between simpler and fairer taxes. Critically discuss the claim that there is scope for making the Australian tax system more equitable.

In your answer you should also provide a comprehensive review of the concept of fairness as a criterion of good tax policy, explain how fairness can be measured in practice, consider the impact of taxation on income redistribution in Australia and discuss the trade-off between tax policy objectives.

2. In “Our Problem” of the “Re:think, better tax system, better Australia” initiative <http://bettertax.gov.au/problem/tax-system/> the Australian Federal Government articulated its case for tax reform as:

“There is evidence that the economic costs of Australia’s tax system are higher than they need to be. Australia’s tax system was designed in a different era, when the economy was very different. It was not designed to deal with multinational trade, increasing global competition for investment, the internet and the digital economy. The implications of an ageing population require a fresh approach to tax.

There are opportunities to simplify Australia’s tax system and improve its fairness. Many features of the existing system make it less attractive to invest in Australia and limits job growth, affecting Australia’s continuing prosperity. Other features make it less attractive for people to work. Some aspects create unnecessary waste. Across the system there is significant complexity.

Tax reform is an opportunity to unleash Australia’s full economic potential, support improved living standards and continued prosperity."

Critically evaluate these rationales. Are these rationales fundamentally different from those articulated in the Henry Review? In your discussion, it will be necessary to examine empirical evidence relating to the current Australian tax system.

3. In the Tax Discussion Paper (page 34) the following question was asked:

“Discussion Question 4: To what extent should reducing complexity be a priority of tax reform?”

What is meant by tax complexity and what are it causes? How can tax complexity be measured and what are the effects of excessive tax complexity on the
economy? Discuss the empirical evidence relating to the level of complexity in the Australian tax system? On the basis of this background information, provide your answer to the above discussion question.

4. Tax reform in Australia tends to omit state and local taxes. These often neglected issues were considered in the White Tax Paper initiative. The Tax Discussion Paper (page 151) formulated the following question:

“Discussion Question 52: What are the relative priorities for state and local tax reform and why? In considering reform opportunities for particular state taxes, what are the broader considerations that need to be taken into account to balance equity, efficiency and transitional costs?”

Provide a succinct but comprehensive overview of current state and local taxes in Australia. On this basis, present your answer to the above discussion question, paying attention to the issues of transitional costs and the potential interaction between federal, state and local taxes.

5. Entrepreneurship and innovation are clearly important to Australia’s continuing prosperity. The Tax Discussion Paper (page 104) posed the following question:

“Discussion Question 40: What other taxation incentives, including changes to existing measures, are appropriate to encourage investment in innovation and entrepreneurship?”

Provide a general discussion on whether tax incentives can positively influence the level of innovation and entrepreneurship (in any country, not necessarily confined to Australia). On the basis of this background information, provide your own analysis and recommendations. In your discussion, other forms of incentives (such as subsidies) should also be canvassed.

6. Savings, especially those that fund productive investment, are critically important for continuing economic growth. Yet, it was claimed in the Executive summary of the Tax Discussion Paper (page 3) that “the tax treatment of savings is very complex and distorts saving choices.” Critically evaluate this claim from an economic perspective. What recommendations would you like to make to simplify and improve the efficiency of tax treatment of savings in Australia? In your discussion, ensure that the empirical evidence relating to the level and composition of savings in Australia is reviewed and the effective tax rates of major savings types are analysed.

7. As there have been no fundamental changes to the GST since it was introduced 15 years ago, discussing potential reform of the GST is timely if not overdue. Despite its obvious importance, the GST only features once in the list of questions posed in the Tax Discussion Paper (page 141):

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"The company income tax rate should be reduced to 25 per cent over the short to medium term with the timing subject to economic and fiscal circumstances."

Critically assess the above recommendation. In your discussion it is a minimum requirement to consider the revenue impact of such a reduction, the impact of regional tax competition, and the gap between the company tax rate and the top marginal individual income tax rate.

Quality Assurance

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

10 COURSE EVALUATION AND DEVELOPMENT

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

11 SUGGESTED COURSE SCHEDULE

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<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 Feb</td>
<td>1</td>
<td>Australian Tax System</td>
<td>Webinar 1 (AEDT, 1.15pm, Thursday 3 March)</td>
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<tr>
<td>2</td>
<td>7 March</td>
<td>1</td>
<td>Australian Tax System</td>
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<td>3</td>
<td>14 March</td>
<td>2</td>
<td>Economic efficiency</td>
<td>1. Submission of Synopsis (Monday)</td>
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<td>2. Research Group 1 email Draft Report to Lecturer (Monday)</td>
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<td>3. Moodle commentary on Group 1’s Report (by Friday)</td>
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Mid-semester break from Friday, 25 March to Sunday, 3 April 2016 inclusive (NOTE: Daylight saving ends on Sunday, 3 April 2016)

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<td>5</td>
<td>4 April</td>
<td>3</td>
<td>Equity</td>
<td>1. Research Group 2 email Draft Report to Lecturer (Monday)</td>
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<td>6</td>
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<td>3</td>
<td>Equity</td>
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<td>2. Research Group 3 email Draft Report to Lecturer (Monday)</td>
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<td>3. Moodle commentary on Group 3’s Report (by Friday)</td>
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<td>Date</td>
<td>Task Description</td>
<td>Due Dates</td>
<td>Notes</td>
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<td>7 18 April 4</td>
<td>Political and institutional dimensions</td>
<td>1. Research Group 2 email <strong>Final</strong> Report to Lecturer (Monday) 2. Research Group 4 email <strong>Draft</strong> Report to Lecturer (Monday) 3. Moodle commentary on Group 4's Report (by Friday)</td>
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<td>8 25 April 5</td>
<td>Taxation design in an open economy</td>
<td>1. Research Group 3 email <strong>Final</strong> Report to Lecturer (Monday) 2. Research Group 5 email <strong>Draft</strong> Report to Lecturer (Monday) 3. Moodle commentary on Group 5’s Report (Friday)</td>
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<tr>
<td>9 2 May 5</td>
<td>Taxation design in an open economy</td>
<td>1. Research Group 4 email <strong>Final</strong> Report to Lecturer (Monday) 2. Research Groups 6 &amp; 7 email <strong>Draft</strong> Report to Lecturer (Monday) 3. Moodle commentary on Groups 6 and 7’s Reports (Friday)</td>
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<td>10 9 May 6</td>
<td>Income and capital taxes</td>
<td>1. Research Group 5 email <strong>Final</strong> Report to Lecturer (Monday) 2. Research Group 8 email <strong>Draft</strong> Report to Lecturer (Monday) 3. Moodle commentary on Group 8 Report (Friday)</td>
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<tr>
<td>11 16 May 6</td>
<td>Income and capital taxes</td>
<td>1. Research Groups 6 and 7 email <strong>Final</strong> Report to Lecturer (Monday) 2. Individual Research Paper (Monday)</td>
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<tr>
<td>12 23 May 7</td>
<td>Domestic consumption and production taxes</td>
<td>1. Research Group 8 email <strong>Final</strong> Report to Lecturer (Monday) 2. Individual Reflection Report (Monday)</td>
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<td>13 30 May</td>
<td>Course Revision</td>
<td>Webinar 2 (AEST, 1.15pm, Thursday 2 June)</td>
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Examination period from Friday 10 June to Monday 27 June 2016