Course Specific Information

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

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

This webpage can be found on the Business School website:
https://www.business.unsw.edu.au/degrees-courses/course-outlines/policies
# Table of Contents

1. **COURSE-SPECIFIC INFORMATION**
   - **STAFF CONTACT DETAILS**  
   - **COURSE DETAILS**

2. **COURSE DETAILS**
   - 2.1 Teaching Times and Locations
   - 2.2 Units of Credit
   - 2.3 Summary of Course
   - 2.4 Course Aims and Relationship to Other Courses
   - 2.5 Student Learning Outcomes

3. **LEARNING AND TEACHING ACTIVITIES**
   - 3.1 Approach to Learning and Teaching in the Course
   - How to Use These Study Materials
   - Features of the Study Guide
   - Tax Distance Course Student Guide
   - Webinars

4. **ASSESSMENT**
   - 4.1 Formal Requirements
   - 4.2 Assessment Details
   - Assignment Questions
   - 4.3 Assessment Format
   - 4.4 Assignment Submission Procedure
   - 4.5 Late Submission and Penalties

5. **COURSE RESOURCES**
   - Prescribed Textbook/s
   - Citation and Style Guide

6. **COURSE EVALUATION AND DEVELOPMENT**

7. **COURSE SCHEDULE**
COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Kathrin Bain  
MTax (UNSW), LLB (Hons1), BBus (Accounting) (Griffith), CTA

Phone: +61 2 9385 9541  
Email: k.bain@unsw.edu.au  
Consultation times are by appointment

Kathrin Bain is a lecturer in the School of Taxation and Business Law (Atax). Prior to joining Atax, Kathrin was a senior tax consultant at KPMG in Brisbane, where she specialised in corporate taxation and the research and development tax incentive. Kathrin holds a Bachelor of Laws with First Class Honours and a Bachelor of Business (Accounting) from Griffith University. In 2009, she completed the Masters of Taxation program through Atax, where she was awarded the KPMG Prize for Top Graduating Student. She is a Chartered Tax Adviser with the Tax Institute of Australia. Her research interests include international taxation (including double tax agreements and transfer pricing) and tax policy.

Communication with Staff

When you contact staff by email, please:

• Use your University (not personal) email address
• Specify the course TABL5901 as appropriate; and
• Sign off by using your name and student identity number.

2 COURSE DETAILS

2.1 Teaching Times and Locations

This course is fully online using the University’s learning management system, Moodle.
2.2 Units of Credit
The course is worth 6 units of credit.

2.3 Summary of Course
This course provides students from Australia and other jurisdictions with a technical overview of the essential elements of the Australian taxation system.Whilst the focus of this course is income taxation, it also provides an introduction to fringe benefits taxation, goods and services tax and the taxation of superannuation. In addition, ethical and professional responsibilities of tax advisers are considered.

The study guide for Principles of Australian Taxation Law comprises eleven modules:

Module 1 The Australian legal system: A lawyer’s reasoning
Module 2 Income tax: Assessable income
Module 3 Income tax: Allowable deductions
Module 4 Capital gains tax
Module 5 Partnerships and Trusts
Module 6 Companies and their Members
Module 7 Fringe Benefits Tax
Module 8 Australia’s Superannuation System
Module 9 Goods and Services Tax
Module 10 Anti-Avoidance Measures
Module 11 Ethics and Professional Responsibilities

Additional material will also be provided during the semester in relation to the taxation of entities – i.e. partnerships, trust and companies. Any additional material will be made available through the course.

2.4 Course Aims and Relationship to Other Courses
Upon completion of this course, students should have developed:

• an understanding of the legal framework within which Australian taxation operates, and of the policy considerations inherent in taxation generally
• the skills required to understand and apply legal cases, and to apply principles of taxation in solving problem questions;
• the ability to argue effectively and to consider issues from more than one point of view;
• a technical understanding of the key elements of Australia’s income tax system;
• a broad understanding of the taxation rules that effect different types of entities (partnerships, trusts and companies);
• a broad understanding of the operation of fringe benefits taxation;
• a broad understanding of the operation of the goods and services tax system; and
• an understanding of the ethical responsibilities of tax advisers, and how to respond to ethical problems that may be faced in practice.

This course is a pre-requisite for students wanting to undertake further studies in taxation at a postgraduate level who come from a background outside law or commerce and have not previously studied taxation at a tertiary level.

2.5 Student Learning Outcomes

The Course Learning Outcomes are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the assessment items.

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

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

The following table shows how your Course Learning Outcomes relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed (they may also be developed in tutorials and other activities):

<table>
<thead>
<tr>
<th>Program Learning Goals and Outcomes</th>
<th>Course Learning Outcomes</th>
<th>Course Assessment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>This course helps you to achieve the following learning goals:</td>
<td>On successful completion of the course, you should be able to:</td>
<td>This learning outcome will be assessed in the following items:</td>
</tr>
<tr>
<td>1 Knowledge</td>
<td>Demonstrate an understanding of the legal framework within which Australian taxation operates.</td>
<td>Module Activities</td>
</tr>
<tr>
<td>2 Critical thinking and problem solving</td>
<td>Interpret statutory information and be able to critically review legislative provisions in applying taxation provisions to a range of practical scenarios.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Assignments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Examination</td>
</tr>
<tr>
<td></td>
<td>Demonstrate an understanding and apply legal cases and principles of taxation in solving tax problems.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Argue effectively and to consider issues from more than one point of view.</td>
<td>Module Activities</td>
</tr>
<tr>
<td></td>
<td>Identify appropriate and relevant sources, and to effectively analyse and apply these sources in the construction of written legal argument.</td>
<td>Assignments</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Examination</td>
<td></td>
</tr>
<tr>
<td>3a Written communication</td>
<td>Develop clear, effective and well-reasoned analysis of the tax consequences of practical scenarios.</td>
<td>Assignments</td>
</tr>
<tr>
<td></td>
<td>Apply correct citation and referencing conventions in properly acknowledging all source material used.</td>
<td>Examination</td>
</tr>
</tbody>
</table>
3b | Oral communication | Not specifically addressed in this course.
---|------------------|----------------------------------
4  | Teamwork         | Not specifically addressed in this course.
5a. | Ethical, social and environmental responsibility | Not specifically addressed in this course.
5b. | Social and cultural awareness | Not specifically addressed in this course.

3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

How to Use These Study Materials

If you are new to flexible learning you should carefully read this Course Outline. It contains most of the relevant information about how this course will be run and the expectations of you as a student. You should also refer to the Suggested Study Schedule as a guide to completing your coursework. So as to get the most out of your study we recommend that you follow this study schedule through the course and fit various time demands into a well-organised diary. Systematic study through the Semester is the key to success in a flexible learning program.

The Study Guide (which includes this Course Outline and the individual Modules and is sometimes referred to as the study materials or course materials) can help you in three ways.

1. It sets out a clear path of study over the Semester and helps you plan your workload. It also identifies learning outcomes and key concepts at the start of each module and provides a series of activities to help you learn actively and manage your own progress through the course.

2. It contains the core content for the course (often with reference to legislation, textbooks and other relevant material). The structure and layout of the Study Guide is designed to highlight key points and assist your revision for assignments, research papers and examinations.

3. It tells you when to refer to textbooks, legislation and other readings, giving precise details of what you should read.

Features of the Study Guide

Each module includes a range of features to assist you in managing your learning and developing study skills. These features include:

- Overview page
- Heading levels
- Learning outcomes and key concepts
- Module text
- Activities and feedback
• Readings
• Margin notes
• Instructional icons

Tax Distance Course Student Guide

The *Tax Distance Course Student Guide* is a vital source of information for students studying flexible learning courses. It provides administrative and other information specific to studying these courses and you should make a point of being familiar with its contents. You can access the 2017 Tax Distance Student Guide from your Moodle course website(s).

Webinars

Throughout this course, you will have the opportunity to attend live webinars (conducted over the Internet). Instructions on preparing for and participating in webinars are available on the Taxation & Business Law website and in your course Moodle website.

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

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

**There are six webinars scheduled for this course during the Semester. Each webinar is of approximately one and a half hours’ duration.**

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

4 ASSESSMENT

4.1 Formal Requirements

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

In order to pass this course, you must obtain:

• 50% or more of the total marks available in the course and
• at least 40% of the marks available for the final examination in the course.
### 4.2 Assessment Details

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Weighting</th>
<th>Length</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignment 1</td>
<td>20%</td>
<td>1800 words</td>
<td>Monday, 21 August 2017</td>
</tr>
<tr>
<td>Assignment 2</td>
<td>30%</td>
<td>2200 words</td>
<td>Tuesday, 3 October 2017</td>
</tr>
<tr>
<td>Exam</td>
<td>50%</td>
<td>2 hours</td>
<td>University exam period</td>
</tr>
</tbody>
</table>

### Assignment Questions

#### Assignment 1

| Due Date: Submit via Moodle by Monday, 21 August 2017 (23:59 AEDT*) |
| Weighting: 20% |
| Length: 1800 words (plus or minus 10%) |

*Australian Daylight Saving Time (Sydney time)*

**Required:**

- Analyse the decision of the Federal Court in Vakiloroaya v FCT [2017] AATA 95. The case is available on Austlii:

Your analysis should include discussion of the following:

1. The facts of the case
2. The parties involved in the case
3. The history of the case
4. The arguments put forward by each party
5. The issue(s) to be decided
6. The decision(s) of the Court
7. The reasoning of the Court in reaching its decision
8. Any significant consequences of the decision
9. The advantages and disadvantages of having more clearly legislated rules regarding the deductibility of self-education expenses.

Your assignment must be your own analysis of this case.

### Evaluation Criteria

The following criteria will be used to grade assignments:

- ability to cut through the undergrowth and penetrate to key issues
- use of legal reasoning to come to a well-developed conclusion
- use of critical analysis when discussing and synthesising legal sources
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
• correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

You are will be required to read beyond the study materials (as the case is not included in those materials) to do the assignment.

Assignment 2:

Due Date: Submit via Moodle by Tuesday, 3 October 2017 (23:59 AEST*)
Weighting: 30%
Length: 2200 words (plus or minus 10%)

*Australian Eastern Standard Time (Sydney time)

Required:

Read the below hypothetical factual scenario.

Calculate Samantha’s taxable income for the year ended 30 June 2016. This includes calculating any net capital gain. Ensure you fully explain your answer with reference to appropriate legislation and cases. (I.e. you need to explain why a ‘receipt’ will/will not be assessable income and why any ‘outgoings’ will/will not be deductible).

Facts:

Susan is an Australian resident taxpayer. The following information relates to the year ended 30 June 2016.

For a number of years, Susan has worked as an advertising executive at a firm - “Your Way Advertising Pty Ltd” – in Sydney. In September 2015, she is offered a more senior managerial role in a rival advertising firm – “Select Advertising Pty Ltd.”

Susan accepts the new role, but “Your Way Advertising Pty Ltd” is concerned that they may lose some of their clients. They offer Susan a lump-sum payment of $20,000 to agree to not contact any of her former clients for a 24-month period. She accepts this payment.

Susan’s salary for the year ended 30 June 2016 was:

• Your Way Advertising: $12,000 (plus $1,140 superannuation);
• Select Advertising: $76,000 (plus $7,220 superannuation).

In the period between 1 July 2015 and 30 June 2016, she incurred the following expenses:

• $650: public transport costs to and from work.
• $750: home internet connection. Susan estimates her private (non-work) use of the internet is 60%. (I.e. she uses it 40% of the time for work-related activities).
• $1,200: mobile phone bills. Samantha estimates her private (non-work) use of her mobile phone is 70%. (I.e. she uses it 30% of the time for work-related phone calls).

Susan owns a rental property (a house) that she purchased on 1 September 2013 for $720,000. She was provided a 25-year mortgage by Oz Bank (an Australian
resident bank) on 1 September 2013 for $600,000. Borrowing costs associated with the loan were $3,500. The property has tenants when Susan purchased the property. Susan has never lived in the property herself.

For the year ended 30 June 2016, the rental property was rented from 1 July 2015 to 2 February 2016, and from 15 February 2016 to 30 June 2016. Susan received $23,000 in rental income. During the year, she incurred the following costs in relation to the rental property:

- Interest on mortgage: $26,200
- Real estate fees/commission (paid to real estate agent to manage the property): $2,800
- Advertising expenses (advertising the property when it was vacant for approximately 2 weeks in February 2016): $200

The tenants who moved out on 2 February 2016 complained that the house had been very hot in summer. Susan uses the two weeks in February when tenants are not in the house to have insulation installed in the ceiling, which is meant to cool the house in summer and help keep it warm in winter. (‘Insulation batts’ are laid between the roof and the ceiling). The cost was $12,000, and installation occurred on 8 February 2016. The company that installs the batts offers a 25-year guarantee.

**Required: (you must answer both Parts)**

**Part 1**

**Calculate Susan’s taxable income for the year ended 30 June 2016.**

(Note: you are not required to calculate tax payable). For each transaction described above, you are to advise what amount (if any) will be assessable income or an allowable deduction (as appropriate) and must explain why, through reference to relevant legislation and case law.

If relevant, you should assume that Susan has uses ‘diminishing value’ method to calculate any deductions for depreciating assets.

**Part 2**

Assume that on 1 July 2016, Susan signs a contract to sell the rental property for $850,000. Costs associated with selling the property are as follows:

- Real estate commission: $17,000
- Advertising: $1,500
- Legal fees: $2,000

**Calculate the capital gain or loss in relation to selling the property.**

(Note: you are not required to calculate her net gain or loss for the year as you do not have the necessary information to do so. You are only required to calculate the capital gain or loss in relation to the rental property).
(There will be information included in the main facts that have an impact on the capital gains tax consequences. For this reason, you will be required to use some of the figures you have calculated for Part 1 to correctly answer Part 2 – if you have made errors in your calculations for Part 1 and these errors are ‘carried forward’, you will not be penalised in relation to Part 2).

Evaluation Criteria

The following criteria will be used to grade assignments:

- ability to cut through the undergrowth and penetrate to key issues
- use of legal reasoning to come to a well-developed conclusion
- use of critical analysis when discussing and synthesising legal sources
- clarity of communication—this includes development of a clear and orderly structure and the highlighting of core arguments (including, where appropriate, headings)
- sentences in clear and, where possible, plain English—this includes correct grammar, spelling and punctuation
- correct referencing and bibliographic style in accordance with a recognised and appropriate citation and style guide (when uploading, check your footnotes have been correctly submitted).

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

4.3 Assessment Format

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

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

Assignment cover sheets

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

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

You should also include your name, ID and course code in the footer of your assignment document along with page numbers. A sample cover sheet can be found on Moodle in the Assessments section.
Abstract
An abstract is used to summarise the subject of a research paper. Abstracts are only required for research papers and should contain 100 to 200 words. Do not write an abstract for a problem-type assignment.

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

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

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

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

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

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

Your bibliography must be presented in the following format:

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

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

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

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

Due date and time

Each assignment should be submitted via Moodle by midnight AEST (or AEDT, Australian Eastern Daylight Time, where applicable) on the specified due date unless otherwise stipulated. You are advised to submit your assignment early if possible, and to allow at least 15 minutes for the Moodle submission process. Most assignments will be parsed through Turnitin which will check the originality of your work. If you are given the opportunity to resubmit your assignment up until the due date you should be aware that even though you can submit more than once each day, Turnitin will only produce one originality report every 24 hours so there may be a delay on receiving your updated originality report after the first submission. The version of your assignment that is submitted at the due date will be the version that is accepted for marking. For information on submitting assignments via Turnitin please see https://student.unsw.edu.au/Turnitin. For information on how to interpret originality reports please see: http://www.Turnitin.com/static/training/student.php.

Name and save your assignment documents

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

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

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

Problems with Moodle assignment submission

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

Assignment return

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

4.5 Late Submission and Penalties

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

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

- Where assignments are up to one week (i.e. 1–5 working days) late: 10% of the maximum marks available for the assessment item will be deducted.
- Where assignments are more than one week late and up to two weeks (i.e. 6–10 working days) late: 20% of the maximum marks available for the assessment item will be deducted.
- Where assignments are more than two weeks (i.e. 11 or more working days) late: the assignment can be perused, but no marks will be awarded. Assignments will be recorded only as having been submitted.

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

The penalty for lateness will be 20% of the maximum marks for the assessment. If the student’s mark before the imposition of the penalty was a credit mark of 65%, after taking the penalty into account this mark will fall to 45%—a failure.

If illness or other verified circumstances beyond your control have a significant effect on your ability to submit an assignment by the due date, the normal penalty may be remitted. Doctor’s reasons must be sufficiently detailed and specifically address the effect of the medical condition on your ability to complete assignments. For information on applying for penalty remissions through myUNSW Special Consideration portal, please visit: https://www.business.unsw.edu.au/about/schools/taxation-business-law/student-support/penalty-remissions

General points

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

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

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

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

5 COURSE RESOURCES

Prescribed Textbook/s

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.)


Electronic Databases:

The UNSW library subscribes to several electronic databases. The UNSW library database can be accessed at: https://www.library.unsw.edu.au/study/information-resources/databases
6 COURSE EVALUATION AND DEVELOPMENT

The School of Taxation & Business Law’s quality enhancement process involves regular review of its courses and study materials by content and educational specialists, combined with feedback from students. Towards the end of the semester, you will be asked to complete an online myExperience survey via Moodle to evaluate the effectiveness of your course lecturer and the actual course content. Your input into this quality enhancement process through the completion of these surveys is extremely valuable in assisting us in meeting the needs of our students and in providing an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhance the quality or course content and delivery.
<table>
<thead>
<tr>
<th>Wk</th>
<th>Beginning</th>
<th>Module</th>
<th>Topic</th>
<th>Events / Submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>24 July</td>
<td>1</td>
<td>The Australian legal system: A lawyer's reasoning</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>31 July</td>
<td>1</td>
<td>The Australian legal system: A lawyer's reasoning</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>7 August</td>
<td>2</td>
<td>Income tax: assessable income</td>
<td>Webinar 1</td>
</tr>
<tr>
<td>4</td>
<td>14 August</td>
<td>2</td>
<td>Income tax: assessable income</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>21 August</td>
<td>3</td>
<td>Income tax: allowable deductions</td>
<td>Webinar 2 Assignment 1</td>
</tr>
<tr>
<td>6</td>
<td>28 August</td>
<td>4</td>
<td>Capital gains tax</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>4 September</td>
<td>5</td>
<td>Partnerships and trusts</td>
<td>Webinar 3</td>
</tr>
<tr>
<td>8</td>
<td>11 September</td>
<td>6</td>
<td>Companies and their members</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>18 September</td>
<td>7</td>
<td>Fringe benefits tax</td>
<td>Webinar 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Mid-semester break from Saturday, 23 September to Monday, 2 October 2017</strong> (NOTE: Daylight saving begins on Sunday 1 October 2017)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>3 October</td>
<td>8</td>
<td>Australia’s superannuation system</td>
<td>Assignment 2</td>
</tr>
<tr>
<td>11</td>
<td>9 October</td>
<td>9</td>
<td>Goods and services tax</td>
<td>Webinar 5</td>
</tr>
<tr>
<td>12</td>
<td>16 October</td>
<td>10</td>
<td>Anti-avoidance measures</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>23 October</td>
<td>11</td>
<td>Ethics and professional responsibilities</td>
<td>Webinar 6</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Examination period from Friday 3 November to Monday 20 November 2017</strong></td>
<td></td>
</tr>
</tbody>
</table>