

In Progress

Please note that this Unit Profile is still in progress. The content below is subject to change.



LAWS19033 *Taxation Law and Practice A*

Term 2 - 2027

Profile information current as at 04/09/2026 06:41 pm

All details in this unit profile for LAWS19033 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview

The Constitution and taxation power; the taxing formula; the concept, source and derivation of income at ordinary concepts; exempt income; non-assessable non-exempt income; allowable deductions; tax rates, tax offsets and levies; statutory inclusions in income including capital gains, trading stock; fringe benefits tax; goods and services tax; taxation of companies; partnerships and trusts; administrative provisions.

Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites

Prerequisite (ACCT11059 or ACCT11057 or FINC11002) and (LAWS11030 or LAWS19031 or LAWS11054)

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

Offerings For Term 2 - 2027

- Online

Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

Class and Assessment Overview

Information for Class and Assessment Overview has not been released yet.
This information will be available on Monday 17 May 2027

CQUniversity Policies

All University policies are available on the [CQUniversity Policy site](#).

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Academic Progression Policy and Procedure
- Student Refund and Credit Balance Policy and Procedure
- Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Unit coordinator

Feedback

The past use of invigilated exams in exam centers created a timing issues interfering with the release of grades.

Recommendation

This problem was subsequently addressed with no further issues. That said, should paper based invigilated exams be required in the future, further resourcing is required.

Feedback from Student feedback

Feedback

Students have appreciated the practical approach being taken in the teaching of taxation law.

Recommendation

Maintaining this approach by using practical case studies which reflect the real-world experience.

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.
This information will be available on Monday 17 May 2027

Alignment of Learning Outcomes, Assessment and Graduate Attributes

Information for Alignment of Learning Outcomes, Assessment and Graduate Attributes has not been released yet.
This information will be available on Monday 17 May 2027

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 21 June 2027

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.