

In Progress

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



LAWS19034 Taxation Law and Practice B

Term 2 - 2026

Profile information current as at 22/01/2025 08:42 pm

All details in this unit profile for LAWS19034 have been officially approved by CQU University 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

This unit is an advanced elective in taxation which builds on previous studies in taxation law and practice. Topics covered in this unit include advanced company tax, including Division 7A and dividend imputation; superannuation; advanced capital gains tax; international taxation; tax planning; tax agent registration and ethical issues including consideration of the Professional Code of Conduct and the Tax Agent Services Act 2009; anti-avoidance; contemporary taxation problems.

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: LAWS 19033

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 - 2026

- Brisbane
- Melbourne
- Online
- Sydney

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 18 May 2026

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
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and 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 Student feedback, quality of submissions and discussion in the workshop.

Feedback

Students undertaking this unit show an interest in taxation law and this is reflected in the quality of their assessment submissions as well as active involvement in the online workshop. Students appreciated the practical perspective on each area of taxation law covered. There was a constant emphasis on the need to understand certain aspects of taxation law that a graduate would be exposed to in practice if employed in the public accounting environment.

Recommendation

Maintain updated changes to the taxation law each year.

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.

This information will be available on Monday 18 May 2026

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 18 May 2026

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.

This information will be available on Monday 22 June 2026

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.

This unit profile has not yet been finalised.