



# LAWS20060 *Taxation Law of Australia*

## Term 2 - 2024

Profile information current as at 29/07/2024 03:26 pm

All details in this unit profile for LAWS20060 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 enables students to acquire a sound knowledge of the Australian taxation system and the compliance requirements. It also provides students with an awareness of the key provisions of the relevant taxation legislation, and enables them to apply the relevant legislative concepts to determine taxation consequences. Topics include: the Constitution and taxation power; the concept, source and derivation of income; trading stock, exempt income, allowable deductions; tax offsets; and the determination of taxable income; decline in value; and miscellaneous business deductions; tax administration; fringe benefits tax; and goods and services tax. If you have successfully completed the unit LAWS20023 you should not enrol in this unit.

### Details

Career Level: *Postgraduate*

Unit Level: *Level 9*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

There are no requisites for this unit.

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 - 2024

- 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

### Recommended Student Time Commitment

Each 6-credit Postgraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

### Class Timetable

#### [Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

#### [Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

1. **Online Test**

Weighting: 10%

2. **Case Study**

Weighting: 40%

3. **Online Quiz(zes)**

Weighting: 50%

### Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

## 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](#).

## Unit Learning Outcomes

**On successful completion of this unit, you will be able to:**

1. Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
2. Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
3. Demonstrate competence in applying Australian taxation law by calculating and reporting on the correct or most appropriate preparation of income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
4. Analyse and report on the compliance requirements of the Australian taxation system, including a critical awareness of the concept of tax avoidance and of general tax avoidance provisions in the Australian Tax legislation
5. Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Online Test - 10%	•	•	•		•
2 - Case Study - 40%	•	•	•		•
3 - Online Quiz(zes) - 50%				•	

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Knowledge	◦	◦		◦	◦
2 - Communication	◦	◦	◦	◦	◦
3 - Cognitive, technical and creative skills			◦		◦
4 - Research					
5 - Self-management					
6 - Ethical and Professional Responsibility					
7 - Leadership					
8 - Aboriginal and Torres Strait Islander Cultures					

## Textbooks and Resources

### Textbooks

LAWS20060

#### Prescribed

#### Principles of Taxation Law 2024

Edition: 2024 (2024)

Authors: Sadiq et al

Thomson Reuters

Sydney , NSW , Australia

ISBN: 9780455248110

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Zoom capability for online workshops

## Referencing Style

All submissions for this unit must use the referencing styles below:

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**John McLaren** Unit Coordinator

[j.mclaren@cqu.edu.au](mailto:j.mclaren@cqu.edu.au)

## Schedule

### Week 1 - Introduction to the Australian Taxation Law - 08 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to the Australian Taxation Law	Principles of Taxation Law - Chapters 1 and 3.	End of chapter questions

### Week 2 - Residency of the taxpayer and Source of Income - 15 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Residency of the taxpayer and Source of Income	Principles of Taxation Law - Chapter 4.	End of chapter questions

### Week 3 - Assessable income - ordinary income from employment, business and property - 22 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Assessable income - ordinary income from employment, business and property	Principles of Taxation Law - Chapters 5,6,8 and 9.	End of chapter questions.

### Week 4 - General Deductions - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
General Deductions	Principles of Taxation Law - Chapter 12.	End of chapter questions

#### Week 5 - Specific Deductions and Capital Allowances - 05 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
Specific Deductions and Capital Allowances	Principles of Taxation Law - Chapters 13 and 14.	End of chapter questions

#### Vacation Week - 12 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
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#### Week 6 - Taxation of Capital Gains and Trading Stock - 19 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Capital Gains and Trading Stock	Principles of Taxation Law - Chapters 11 and 17.	End of chapter questions

#### Week 7 - Tax Offsets and Tax Accounting - 26 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
Tax Offsets and Tax Accounting	Principles of Taxation Law - Chapters 15 and 16.	End of chapter questions

#### Week 8 - Taxation of Companies and Shareholders and Superannuation - 02 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Companies and Shareholders and Superannuation	Principles of Taxation Law - Chapters 18 and 21	End of chapter questions <b>Case Study questions</b> Due: Week 8 Monday (2 Sept 2024) 11:59 pm AEST

#### Week 9 - Taxation of Partnerships and Partners and Trusts and Beneficiaries - 09 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Taxation of Partnerships and Partners and Trusts and Beneficiaries	Principles of Taxation Law - Chapters 19 and 20	End of chapter questions

#### Week 10 - Tax Administration and Tax Avoidance - 16 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Tax Administration and Tax Avoidance	Principles of Taxation Law - Chapters 23 and 24.	End of chapter questions

#### Week 11 - Fringe Benefits Tax (FBT) - 23 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Fringe Benefits Tax (FBT)	Principles of Taxation Law - Chapter 7.	End of chapter questions

#### Week 12 - Goods and Services Tax (GST) - 30 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Goods and Services Tax (GST)	Principles of Taxation Law - Chapter 25.	End of chapter questions

#### Review/Exam Week - 07 Oct 2024

Module/Topic	Chapter	Events and Submissions/Topic
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#### Exam Week - 14 Oct 2024

Module/Topic	Chapter	Events and Submissions/Topic
		<b>End of Term online quiz</b> Due: Exam Week Wednesday (16 Oct 2024) 11:45 pm AEST

# 1 Multiple Choice Test - end of Week 3

## Assessment Type

Online Test

## Task Description

The MCQ test will cover taxation law from weeks 1 to 3.

## Assessment Due Date

The online test must be completed within 30 minutes

## Return Date to Students

The mark will be shown in the grade book

## Weighting

10%

## Assessment Criteria

The MCQ test will comprise 10 questions covering weeks 1 to 3.

## Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

## Submission

Online

## Submission Instructions

Students to access the test through Moodle.

## Learning Outcomes Assessed

- Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
- Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
- Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
- Demonstrate competence in applying Australian taxation law by calculating and reporting on the correct or most appropriate preparation of income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
- Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

# 2 Case Study questions

## Assessment Type

Case Study

## Task Description

Students will be required to answer two case study questions which will involve calculation of the income tax liability as well as a demonstration of the application of that knowledge to practical situations.

## Assessment Due Date

Week 8 Monday (2 Sept 2024) 11:59 pm AEST  
answers to be submitted in Moodle

## Return Date to Students

Week 9 Friday (13 Sept 2024)  
mark will be available in Moodle together with feedback

## Weighting

40%

## Assessment Criteria

Each case study question will be worth 20 marks with a total of 40 marks for the assessment task. The case studies will require a calculation of tax payable and an explanation of the treatment of all items.

## Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

## Submission

Online

## Submission Instructions

Submit answers on Moodle

## Learning Outcomes Assessed

- Demonstrate a sound understanding of the Australian Taxation system and the sources of Australian taxation by researching and reporting on the Australian regulatory framework for taxation
- Demonstrate a professional knowledge of the main concepts and principles of Australian taxation law by analysing given business scenarios and reporting on the most appropriate planning for, or application of, Australian taxation law
- Demonstrate competence in applying Australian taxation law by calculating and reporting on the correct or most appropriate preparation of income tax returns of moderate complexity for individual taxpayers, companies, partnerships and trusts
- Provide strategic advice to stakeholders regarding the tax issues arising from common scenarios.

## 3 End of Term online quiz

### Assessment Type

Online Quiz(zes)

### Task Description

The end of term online quiz will cover all topics examined in this unit. The quiz will comprise short answer type case study questions requiring calculations and an application of the knowledge to practical situations.

### Number of Quizzes

-1

### Frequency of Quizzes

Other

### Assessment Due Date

Exam Week Wednesday (16 Oct 2024) 11:45 pm AEST

### Return Date to Students

### Weighting

50%

### Assessment Criteria

Students need to demonstrate not only a knowledge of Australian Taxation Law but also the ability to apply the law to practical situations.

## Referencing Style

- [Australian Guide to Legal Citation, 4th ed](#)
- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

## Submission

Online

## Learning Outcomes Assessed

- Analyse and report on the compliance requirements of the Australian taxation system, including a critical awareness of the concept of tax avoidance and of general tax avoidance provisions in the Australian Tax legislation



## Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

### What is a breach of academic integrity?

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

### Why is academic integrity important?

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

### Where can I get assistance?

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

### What can you do to act with integrity?



#### Be Honest

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



#### Seek Help

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



#### Produce Original Work

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem