

# LAWS 3070 TAXATION LAW

**Credit Points** 10

**Legacy Code** 200187

**Coordinator** Tenille Buttigieg ([https://directory.westernsydney.edu.au/search/name/Tenille Buttigieg/](https://directory.westernsydney.edu.au/search/name/Tenille%20Buttigieg/))

**Description** This unit covers the constitutional basis of taxation, the process of determining income tax liability, the concept of income tax and allowable deductions, taxation of fringe benefits, taxation of certain entities (partnerships, companies and trusts), tax accounting, trading stock provisions, tax administration and practice, taxation planning and avoidance, and the Goods and Services Tax.

**School Law**

**Discipline** Taxation Law

**Student Contribution Band** HECS Band 4 10cp

Check your HECS Band contribution amount via the Fees ([https://www.westernsydney.edu.au/currentstudents/current\\_students/fees/](https://www.westernsydney.edu.au/currentstudents/current_students/fees/)) page.

**Level** Undergraduate Level 3 subject

**Pre-requisite(s)** LAWS 2010

**Equivalent Subjects** LGYA 9867 - Taxation Law and Practice LGYB 3529 - Taxation (V1) LGYB 8505 - Taxation Law

**Incompatible Subjects** LAWS 4008 - Revenue Law

**Restrictions**

Students enrolled in 2502 Bachelor of Laws (Non graduate entry) must obtain permission to enrol in this subject.

## Learning Outcomes

On successful completion of this subject, students should be able to:

1. Identify and explain the key elements of the Australian Income Tax System and the key tax law principles.
2. Apply understanding of legislation, cases and rulings to analysing and solving practical problems, examining theoretical legal issues and performing tax calculations.

## Subject Content

1. The constitutional basis of taxation
2. The process of determining income tax liability
3. The concept of income tax and allowable deductions
4. Taxation of fringe benefits
5. Taxation of certain entities (partnerships, trusts, companies and superannuation funds)
6. Tax accounting
7. Trading stock provisions
8. Tax administration and practice
9. Taxation planning and avoidance
10. The Goods and Services Tax

## Assessment

The following table summarises the standard assessment tasks for this subject. Please note this is a guide only. Assessment tasks are regularly updated, where there is a difference your Learning Guide takes precedence.

Item	Length	Percent	Threshold	Individual/ Group Task
Quiz	5 quizzes. Each quiz is of 5 multiple choice questions. Each question is worth 1 mark. The best 4 of 5 quiz results will be included in the final mark. Each quiz is of 15 minutes duration.	20	N	Individual
Essay	72 hours, 1,750 words	30	N	Individual
Final Exam	2 hours	50	Y	Individual

Prescribed Texts

- Dale Pinto and Kerrie Sadiq *Fundamental Tax Legislation 2022* (Thomson Reuters, 2022) (2021 editions acceptable).
- Kerrie Sadiq, et al *Principles of Taxation Law 2022* (Thomson Reuters, 2022) (2021 edition acceptable)

Teaching Periods

## Autumn

### Parramatta City - Macquarie St

**Day**

**Subject Contact** Tenille Buttigieg ([https://directory.westernsydney.edu.au/search/name/Tenille Buttigieg/](https://directory.westernsydney.edu.au/search/name/Tenille%20Buttigieg/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-AUT\\_PC\\_D#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-AUT_PC_D#subjects))

**Evening**

**Subject Contact** Tenille Buttigieg ([https://directory.westernsydney.edu.au/search/name/Tenille Buttigieg/](https://directory.westernsydney.edu.au/search/name/Tenille%20Buttigieg/))

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## WSU Online TRI-1

### Wsu Online

**Online**

**Subject Contact** Matthew Kelly ([https://directory.westernsydney.edu.au/search/name/Matthew Kelly/](https://directory.westernsydney.edu.au/search/name/Matthew%20Kelly/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-OT1\\_OW\\_O#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-OT1_OW_O#subjects))

## Sydney City Campus - Term 2

### Sydney City

**Day**

**Subject Contact** Neelam Goela ([https://directory.westernsydney.edu.au/search/name/Neelam Goela/](https://directory.westernsydney.edu.au/search/name/Neelam%20Goela/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-SC2\\_SC\\_D#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-SC2_SC_D#subjects))

## Spring

### Parramatta City - Macquarie St

#### Day

**Subject Contact** Tenille Buttigieg ([https://directory.westernsydney.edu.au/search/name/Tenille Buttigieg/](https://directory.westernsydney.edu.au/search/name/Tenille%20Buttigieg/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-SPR\\_PC\\_D#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-SPR_PC_D#subjects))

#### Evening

**Subject Contact** Tenille Buttigieg ([https://directory.westernsydney.edu.au/search/name/Tenille Buttigieg/](https://directory.westernsydney.edu.au/search/name/Tenille%20Buttigieg/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-SPR\\_PC\\_E#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-SPR_PC_E#subjects))

## WSU Online TRI-3

### Wsu Online

#### Online

**Subject Contact** Matthew Kelly ([https://directory.westernsydney.edu.au/search/name/Matthew Kelly/](https://directory.westernsydney.edu.au/search/name/Matthew%20Kelly/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS3070\\_22-OT3\\_OW\\_O#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-OT3_OW_O#subjects))