

LAWS 4003 ADVANCED TAXATION LAW

Credit Points 10

Legacy Code 200186

Coordinator James Paterson ([https://directory.westernsydney.edu.au/search/name/James Paterson/](https://directory.westernsydney.edu.au/search/name/James%20Paterson/))

Description Advanced Taxation law broadens and deepens the student's knowledge of taxation and revenue law by building upon existing knowledge of, and adding new topics to, those covered in 200187 Taxation Law and 200019 Revenue Law. Such topics include consideration of the tax policy framework, superannuation and also further aspects of income, deductions, entity tax, tax administration, aspects of international tax and 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/) page.

Level Undergraduate Level 4 subject

Pre-requisite(s) LAWS 4008 OR LAWS 3070

Equivalent Subjects LGYA 9868 - Advanced Taxation Law LGYB 8506 - Advanced Taxation Law

Learning Outcomes

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

1. Analyse elements of the Australian Income Tax System and Goods and Services Tax System;
2. Analyse the economic, social justice and ethical considerations involved in the formulation and application of taxation policy and law to different members of our community;
3. Solve practical tax law problems and issues including tax calculations;
4. Effectively use a range of research tools to locate and evaluate the quality, currency and relevance of legal information.

Subject Content

Tax Policy, Politics and Reform

Assessable Income: Advanced concepts

Capital Gains Tax: Special Topics

Taxation of Entities

Taxation of Superannuation

Tax Accounting

Tax Avoidance: Specific provisions

Tax Administration: Registration, Collection and Recovery

International Tax (Advanced)

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
Participation	Ongoing	10	N	Individual
Essay	2,500 Words	40	N	Individual
Final Exam	2 hours	50	Y	Individual

Prescribed Texts

- Stephen Barkoczy, Foundations of Taxation Law 2021 (Oxford University Press, 13th edition, 2021) (the 2020 edition is acceptable)
- Kerrie Sadiq, Dale Pinto Fundamental Tax Legislation 2021 (Thomson Reuters, 2021) OR Stephen Barkoczy Core Tax Legislation and Study Guide 2021 (Oxford University Press, 24th edition, 2021) (Students may use 2020 editions)

Teaching Periods

Autumn

Parramatta City - Macquarie St

Day

Subject Contact James Paterson ([https://directory.westernsydney.edu.au/search/name/James Paterson/](https://directory.westernsydney.edu.au/search/name/James%20Paterson/))

View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS4003_22-AUT_PC_D#subjects)