

# LAW 3069 STATE TAXES AND GST

**Credit Points** 10

**Legacy Code** 200266

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

**Description** This subject examines the Commonwealth statutory regime to the Goods and Services Tax and the NSW statutory regimes relating to Payroll Tax, Land Tax and Stamp Duty. It provides the framework to critically assess proposals for reform of these taxes.

**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 1004

## 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 the key elements of the States Taxes and GST systems
2. Recognise the economic, social justice and ethical considerations involved in the formulation of State Taxes and Federal indirect taxation law and policy.
3. Analyse and discuss selected aspects of: GST Law, such as the concepts of registration, supply and acquisition, classification, reporting, thresholds and special rules
4. Analyse and discuss selected aspects of NSW State Taxes, such as payroll tax, land tax and duties and how these relate to similar tax regimes in other Australian States.
5. Apply their knowledge of State Taxes and GST Law obligations and potential liabilities by analysing and solving practical problems.
6. Write and express effectively and concisely, displaying clear and logical structure and using accurate citation, grammar and punctuation,
7. Communicate and respond in a professional context in relation to States Taxes and GST law, by explaining the law.
8. Consider and hypothesise upon the application State Taxes and GST law in relation to a given set of facts.

## Subject Content

How GST works

Special rules applying to individual circumstances in relation to GST

Administration and anti-avoidance issues in relation to GST

Planning for GST

General liability in relation to payroll tax

Payroll tax and group employers

Practical aspects of payroll tax

Land tax and general liability

Special matters in relation to land tax

Assessment of stamp duty

Consequences of non stamping

Conveyances and transfers in relation to stamp duty

Stamp duty and interests in land owning companies and trusts

Loan securities and stamp duty

Prescribed Texts

- McCouat, Philip, Australian Premier Master GST Guide 2011 (CCH, 2011) Available online via Intelliconnect

Teaching Periods