

LAWS 3070 TAXATION LAW

Credit Points 10

Legacy Code 200187

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

Description This subject 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/) page.

Level Undergraduate Level 3 subject

Pre-requisite(s) LAWS 2010 - Law of Business Organisations

Incompatible Subjects LAWS 4008 - Revenue Law

Restrictions

Students enrolled in 2502 B Laws (Non graduate entry), 2788 B Bus/LLB or 2840 B Bus/LLB (Honours) cannot 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.

Type	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
Intra-session Exam	72 hours, 1,750 words	30	N	Individual
Final Exam	2 hours	50	Y	Individual

Prescribed Texts

- Kerrie Sadiq, et al Principles of Taxation Law 2023 (Thomson Reuters, 2023) (2022 edition acceptable)
- Dale Pinto and Kerrie Sadiq Fundamental Tax Legislation 2023 (Thomson Reuters, 2023) (2022 editions acceptable).

Teaching Periods

Autumn (2022)

Parramatta City - Macquarie St

Day

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View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS3070_22-AUT_PC_D#subjects)

Evening

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WSU Online TRI-1 (2022)

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)

Sydney City Campus - Term 2 (2022)

Sydney City

Day

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Spring (2022)

Parramatta City - Macquarie St

Day

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Evening

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WSU Online TRI-3 (2022)

Wsu Online

Online

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

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Autumn (2023)

Online

Online

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Parramatta City - Macquarie St

On-site

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

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Sydney City Campus - Term 1 (2023)

Sydney City

On-site

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/odd/timetable/?subject_code=LAWS3070_23-SC1_SC_1#subjects)

WSU Online TRI-2 (2023)

Wsu Online

Online

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

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Spring (2023)

Online

Online

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Parramatta City - Macquarie St

On-site

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