

LAWS 3070 TAXATION LAW

Credit Points 10

Legacy Code 200187

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

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 fees 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	10 minutes per quiz	10	N	Individual
Intra-session Exam	1,500 words	30	N	Individual
Final Exam	2 hours	50	Y	Individual
Participation	Every week	10	N	Individual

Prescribed Texts

- Dale Pinto and Kerrie Sadiq *Fundamental Tax Legislation* (Thomson Reuters, 2024) (2023 edition acceptable)
- Kerrie Sadiq, et al *Principles of Taxation Law 2024* (Thomson Reuters, 2024) (2023 edition acceptable)

Teaching Periods

Spring (2023)

Online

Online

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View timetable (https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=LAWS3070_23-SPR_ON_2#subjects)

Parramatta City - Macquarie St

On-site

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Sydney City Campus - Term 3 (2023)

Sydney City

On-site

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WSU Online TRI-1 (2024)

Wsu Online

Online

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Autumn (2024)

Online

Online

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Parramatta City - Macquarie St

On-site

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Sydney City Campus - Term 1 (2024)

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/))

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Spring (2024)

Parramatta City - Macquarie St

On-site

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WSU Online TRI-3 (2024)

Wsu Online

Online

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Sydney City Campus - Term 3 (2024)

Sydney City

On-site

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