

# LAWS 4003 ADVANCED TAXATION LAW

**Credit Points** 10

**Legacy Code** 200186

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

**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 fees 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 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

1. Tax Policy, Politics and Reform
2. Assessable Income: Advanced concepts
3. Capital Gains Tax: Special Topics
4. Taxation of Entities
5. Taxation of Superannuation
6. Tax Accounting
7. Tax Avoidance: Specific provisions
8. Tax Administration: Registration, Collection and Recovery
9. 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.

Type	Length	Percent	Threshold	Individual/ Group Task	Mandatory
Participation	Ongoing	10	N	Individual	Y
Essay	2,500 Words	40	N	Individual	Y
Final Exam	2 hours	50	Y	Individual	Y

### Summer On-site

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	Mandatory
Quiz	20 minutes	10	N	Individual	N
Participation	Ongoing throughout semester	10	N	Individual	N
Presentation	20 minutes in total	45	N	Individual	N
Essay	1500 words	35	N	Individual	N

Prescribed Texts

- Stephen Barkoczy, Foundations of Taxation Law 2024 (Cambridge University Press, 15th edition, 2024)
- Dale Pinto and Kerrie Sadiq, Fundamental Tax Legislation (Thomson Reuters, 2024)

Teaching Periods

## Autumn (2025)

**Parramatta City - Macquarie St**

**On-site**

**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/odd/timetable/?subject\\_code=LAWS4003\\_25-AUT\\_PC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=LAWS4003_25-AUT_PC_1#subjects))