

# LAWS 4008 REVENUE LAW

**Credit Points** 10

**Legacy Code** 200019

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

**Description** Revenue Law introduces you to the underlying principles of the Australian taxation system, with a particular focus on Commonwealth taxes. The subject of study is essential for all students intending to embark on a career in tax, law, business, commerce or the public sector. The subject covers the system of taxation; provides a critical analysis of the fundamental concepts of income and capital; and examines the key topics of taxation of remuneration, allowable deductions; taxation of entities, tax avoidance and aspects of tax administration.

**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 2008

**Incompatible Subjects** LAWS 3070 - Taxation Law

## Learning Outcomes

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

1. Explain the key elements of the Australian income tax system
2. Analyse selected aspects of revenue law, such as the concepts of income and capital, the concepts of capital gains, allowable deductions and taxation of business entities.
3. Apply legislation, cases and rulings to analysing and solving practical problems, examining theoretical legal issues and performing tax calculations.
4. Use a range of research tools to locate and evaluate the quality, currency and relevance of legal information.

## Subject Content

1. Introduction to the legal and policy framework in which the Australian taxation system operates
2. Taxation of Remuneration
3. Assessable Income: Income from Business
4. Assessable Income: Capital Gains Tax
5. Allowable Deductions: General Deductions
6. Allowable Deductions: Specific Deductions
7. Entities: Taxation of Partnership Income
8. Entities: Taxation of Trust Income
9. Entities: taxation of companies
10. Tax Administration
11. Tax Avoidance

## 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
Participation	All semester	10	N	Individual
Reflection	3 x 500 word reflections	15	N	Individual
Professional Task	2,000 words	35	N	Individual
Final Exam	2 hours	40	N	Individual

Prescribed Texts

- Celeste Black et al *Principle of Taxation Law* (Thompson Reuters, 2024)
- Sadiq, K and Pinto, D *Fundamental Tax Legislation* (Thomson Reuters, 2024)

Teaching Periods

## Autumn (2024)

Online

Online

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View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS4008\\_24-AUT\\_ON\\_2#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS4008_24-AUT_ON_2#subjects))