

LAWS 7011 CONTEMPORARY ISSUES IN TAXATION

Credit Points 10

Legacy Code 200872

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Description This advanced tax law course expands on foundational Australian taxation law studies, delving into new topics and a deeper exploration of core principles. Key topics include the taxation of non-profits and the professional legal and ethical obligations of tax practitioners. Students will apply tax law to real-life situations like end-of-life events, relationship breakdowns, and small business management. It prompts critical engagement with current tax issues, encouraging reflection on tax policy's role in advancing societal objectives such as education, housing, and social equality.

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 Postgraduate Coursework Level 7 subject

Pre-requisite(s) LAWS 7031 or LAWS 7069

Restrictions

Students must be enrolled in 2793 Master of Financial Planning, 2794 Graduate Diploma in Financial Planning, 2807 Master of Stockbroking and Financial Advising, 2824 Master of Laws or 2826 Juris Doctor

Learning Outcomes

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

1. Apply ethical standards and professional responsibilities to tax practice including relevant legislative requirements.
2. Apply relevant tax laws to complex problem scenarios including different entity structures and life scenarios.
3. Critically examine tax issues in contemporary issues affecting tax policy, economic behaviour, and social equity.
4. Communicate complex tax concepts effectively to diverse audiences including clients, tax professionals and regulatory bodies.

Subject Content

1. Tax policy and tax reform in contemporary Australia.
2. Advanced issues of assessability of income under the ITAAs including compensation and crypto.
3. Capital gains tax concessions selected topics including small businesses and end of relationships.
4. Selected contemporary issues in deductions and deductibility.
5. Advanced employment and tax issues, including gig work, ESS, and end of work.
6. End of life tax planning.
7. Ethical and professional responsibilities of tax agents including obligations under the Tax Agent Services Act 2009 and the Tax Agent Services Regulations 2009

8. Tax avoidance and evasion: legal and ethical perspectives.
9. Not-for-profits and tax law

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
Reflection	3 x 500 words	20	N	Individual
Professional Task	2,000 words	30	N	Individual
Final Exam	2 hours	50	Y	Individual

Prescribed Texts

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