

# LAWS 7069 REVENUE LAW

**Credit Points** 10

**Legacy Code** 201071

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

**Description** This subject examines the legal basis for the Australian taxation system and its application. It will cover taxation of income from personal exertion, business and property, as well as the taxation of fringe benefits provided in the context of employment and the goods and services tax (popularly known as the GST). Lectures and tutorials cover the constitutional basis of taxation, income tax assessment and the concepts of income tax, allowable deductions, other federal and state taxes, taxation of business associations (partnerships, companies, trusts and primary producers), taxation accounting, administration and practice, taxation planning and avoidance.

**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** Postgraduate Coursework Level 7 subject

**Pre-requisite(s)** LAWS 7057

**Incompatible Subjects** LAWS 7031

**Restrictions**

Students must be enrolled in a postgraduate program.

## Learning Outcomes

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

1. Explain the key elements of the Australian Income Tax System and the Goods and Services Tax System.
2. Examine the relevance of tax law information in a decided taxation case, effectively and appropriately, how the case law and legislation are applied in solving tax law problems.
3. Apply their understanding of revenue law concepts to analysing and solving practical problems.
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	Y	Individual

Prescribed Texts

- Celeste Black et al *Principle of Taxation Law* (Thompson Reuters, 2024)
- Principles of Taxation Law 2024 Edition Thomson Reuters By Celeste Black, Wes Obst, Rami Hanegbi, Sunita Jogarajan, Kerrie Sadiq, Sonali Walpola, Jared Clements, Richard Krever
- Fundamental Tax Legislation 2024 By Kerrie Sadiq, Dale Pinto

Teaching Periods

## Autumn (2024)

**Online**

**Online**

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View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=LAWS7069\\_24-AUT\\_ON\\_2#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=LAWS7069_24-AUT_ON_2#subjects))