BFA391
TAXATION
12.50 Credit points

Semester 1, 2019
Unit Outline

Unit Coordinator
Patricia O’Keefe
CONTACT DETAILS

Unit coordinator

Unit coordinator/Lecturer/Tutor: Patricia O’Keefe
Campus: Hobart
Email: Patricia.Okeefe@utas.edu.au
Phone: 62261941
Room location and number: Room 311 Centenary Building
Consultation hours: To be announced

Other teaching staff

Lecturer/Tutor: Dr John Minas
Campus: Launceston and Cradle Coast
Email: John.Minas@utas.edu.au
Phone: To be announced
Room location and number: D112 Launceston
Consultation hours: To be announced
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WHAT IS THE UNIT ABOUT?

**Unit description**

This unit is a compulsory unit in the Accounting Major and is designed to assist you in gaining an understanding of the theoretical concepts that underpin taxation law in Australia. This knowledge is used to develop your skills in the interpretation of taxation legislation, case law and rulings, and their application to different business entities and individuals. You will be required to calculate components of taxable income and different types of tax liability.

**Intended Learning Outcomes**

On completion of this unit, you will be able to:

1. Locate, analyse, interpret and explain relevant legislation, cases, rulings and principles of taxation law in Australia.
2. Analyse scenarios and critically apply relevant legislation, cases, rulings and principles of taxation law to reach a conclusion.
3. Justify and communicate arguments concerning issues in taxation law and report taxation information to interested parties.
Graduate Quality Statement

Successful completion of this unit supports your development of course learning outcomes, which describe what a graduate of a course knows, understands and is able to do. Course learning outcomes are available from the Course Coordinator. Course learning outcomes are developed with reference to national discipline standards, Australian Qualifications Framework (AQF), any professional accreditation requirements and the University of Tasmania's Graduate Statement.

The University of Tasmania experience unlocks the potential of individuals. Our graduates are equipped and inspired to shape and respond to the opportunities and challenges of the future as accomplished communicators, highly regarded professionals and culturally competent citizens in local, national, and global society. University of Tasmania graduates acquire subject and multidisciplinary knowledge and skills, and develop critical and creative literacies and numeracies and skills of inquiry. They demonstrate the ability to apply this knowledge in changing circumstances. Our graduates recognise and critically evaluate issues of social responsibility, ethical conduct and sustainability, are entrepreneurial and creative, and are mindful of their own wellbeing and that of the community. Through respect for diversity and by working in collaborative ways, our graduates reflect the values of the University of Tasmania.

Alterations to the unit as a result of student feedback

N/A

Prior knowledge &/or skills

You should have successfully completed the prerequisite units BFA104 and BFA141 or equivalent to enrol in this unit.
HOW WILL I BE ASSESSED?

Assessment schedule

<table>
<thead>
<tr>
<th>Assessment task</th>
<th>Date due</th>
<th>Percent weighting</th>
<th>Links to Intended Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment Task 1: Tutorial Workbook and Participation</td>
<td>Continuous: Submission of rubric by 5 pm Friday, 22 March. Submission of workbook and rubric by 5 pm Friday, 31 May.</td>
<td>10</td>
<td>LO3</td>
</tr>
<tr>
<td>Assessment Task 2: Assignment</td>
<td>Wednesday 17 April by 3 pm</td>
<td>20</td>
<td>LO1, LO2, LO3</td>
</tr>
<tr>
<td>Assessment Task 3: Examination - invigilated (internally)</td>
<td>Week 10</td>
<td>10</td>
<td>LO1, LO2, LO3</td>
</tr>
<tr>
<td>Assessment Task 4: Examination - invigilated (externally)</td>
<td>Exam Period</td>
<td>60</td>
<td>LO1, LO2, LO3</td>
</tr>
</tbody>
</table>

Assessment details

Assessment Task 1: Tutorial Workbook and Participation

<table>
<thead>
<tr>
<th>Task Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tutorial Workbook and Participation - Tutorials are held each week commencing in Week 2 with a total of 11 tutorials in all. Details of the tutorial questions and exercises are contained in the <em>Tutorial Program</em> that will be handed to you at the lecture in the first week of semester. You are required to attempt the tutorial questions before the tutorial and record your solutions in a Workbook. You may also record any questions you wish to ask the tutor concerning the topic or tutorial questions. The Workbook should be in the form of a bound or spiral bound A4 size notebook. Alternate pages may be left blank in order to make notes and corrections during the tutorial. Loose leaf sheets with answers typed or written are not a good idea as they are easily lost, and it is important to keep your corrections. If you wish to use a computer to type the solutions, you should bring your computer to class to show the tutor your work. Corrections must be made using a different colour font. Alternately, you may print them out and stick</td>
<td></td>
</tr>
</tbody>
</table>
the sheets into a bound book or have a special folder with plastic sleeves for the purpose.

At the beginning of each tutorial, the tutor will check that you have attempted to complete the set work. Your answers will not be checked for correctness - merely that a solid attempt has been made. The tutor will sign your workbook accordingly - noting if the work is incomplete or not attempted.

During the tutorial itself the set questions and problems will be discussed, firstly with your group and then with the class as a whole, to arrive at a suggested solution. You are expected to participate in the tutorial by contributing to the discussion. As the solution is worked, you should correct your own work in a different colour from the original attempt and also record any comments or notes. Participation in the tutorials is worth 25% of the mark allocated to this assessment task (see assessment rubric in tutorial program book and on MyLO) and students choosing not to attend tutorials will forgo all of these marks.

The purpose of this assessment is to enable you to practise answering legal questions and solving real-life taxation problems using the theoretical knowledge gained during lectures and your own research. The assessment task will also give you timely, formative feedback on your progress and areas in need of attention. A genuine, solid attempt at the work is what is required - you will not be assessed on the “correctness” of your first attempt.

Discussing your attempt and the solution with your peers, and correcting and reflecting on your work, will enable you to identify areas where you show strength and areas where you need to improve. The Workbook should be an invaluable resource for test and exam preparation.

The suggested solutions to the tutorial questions will be placed on MyLO at the end of each week. Therefore, if you are unable to attend a tutorial and wish to have your work considered you MUST email or hand your tutorial attempt to your tutor BEFORE your scheduled tutorial. It is the responsibility of students to make sure the work has been received (include a “read receipt” with your email). Work submitted after the tutorial will not be accepted.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Justify calculations and support arguments by including legislation, case law and rulings.</td>
<td>LO3</td>
</tr>
<tr>
<td>2</td>
<td>Prepare and discuss arguments concerning issues in taxation law with diverse groups during tutorials.</td>
<td>LO3</td>
</tr>
<tr>
<td>Task Length</td>
<td>There is no prescribed length for this task. Answers to questions can be brief provided they contain all the relevant source information</td>
<td></td>
</tr>
</tbody>
</table>
(that is references to legislation, rulings and cases). Calculations and worksheets should be of a sufficient length and detail to reflect a solid attempt at the various problems.

Due by date | Continuous assessment throughout semester. To enable you to reflect on your own progress, you are required to complete a rubric and submit it during the tutorial in week 4 or by 5 pm on Friday, 22 March. (Rubrics will be handed out in tutorials and available on MyLO.) Completed workbooks and a second rubric completed by you are to be submitted by 5 pm on Friday, 31 May.

### Assessment Task 2: Assignment

**Task Description**
The assignment will be an individual assignment and will involve the calculation of tax payable/refund for an individual taxpayer. You will also prepare a short, written report explaining the theoretical basis for the various components you included or excluded from the calculations. Details of the assignment will be distributed during the semester when the relevant topics are being taught.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Locate and identify relevant legislation, cases, rulings and principles of taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Analyse, interpret and explain relevant legislation, cases, rulings and principles underpinning taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Analyse real life scenarios, identify the issues involved and critically apply taxation law to reach a conclusion.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Calculate components of taxable income and tax liability/refund.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Justify calculations and support arguments by including legislation, case law and rulings.</td>
<td>LO3</td>
</tr>
<tr>
<td>6</td>
<td>Communicate independently with a client or superior in clear and coherent English in the form of a written report.</td>
<td>LO3</td>
</tr>
<tr>
<td>7</td>
<td>Apply legal referencing conventions.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**
2000 words maximum - this requirement refers to the written report section of the assignment and is a “maximum”. Students will not be penalised for using fewer words and making their report more succinct.

**Due by date**
Wednesday 17 April by 3 pm

### Assessment Task 3: Examination - invigilated (internally)

**Task Description**
In-class test - The test will involve questions relating to material covered up to and including Topic 8 with a particular emphasis on Topics 7 and 8 of the course. The test will be “open book” but with
certain limitations. Please see below in the description of the exam for what “open book” means in this unit.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Locate and identify relevant legislation, cases, rulings and principles of taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Analyse, interpret and explain relevant legislation, cases, rulings and principles underpinning taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Analyse real life scenarios, identify the issues involved and critically apply taxation law to reach a conclusion.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Calculate components of taxable income and tax liability/refund.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Justify calculations and support arguments by including legislation, case law and rulings.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**
Limited by time: 75 minutes.

**Due by date**
Week 10

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**Assessment Task 4: Examination- invigilated (externally)**

**Task Description**
Final exam - The final exam will be an open book exam but with certain limitations. You may take the two prescribed text books (any editions) only into the exam. They may be annotated (writing is allowed in any of the white space available) and you may use small “sticky tabs” with short headings only written on them. NO OTHER BOOKS, LOOSE PIECES OF PAPER OR LARGE POST-IT NOTES ARE TO BE TAKEN INTO THE EXAM. You will also require a non-programmable calculator to complete the exam.

<table>
<thead>
<tr>
<th>Criterion Number</th>
<th>Criterion Description</th>
<th>Measures ILO:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Locate and identify relevant legislation, cases, rulings and principles of taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>2</td>
<td>Analyse, interpret and explain relevant legislation, cases, rulings and principles underpinning taxation law.</td>
<td>LO1</td>
</tr>
<tr>
<td>3</td>
<td>Analyse real life scenarios, identify the issues involved and critically apply taxation law to reach a conclusion.</td>
<td>LO2</td>
</tr>
<tr>
<td>4</td>
<td>Calculate components of taxable income and tax liability/refund.</td>
<td>LO2</td>
</tr>
<tr>
<td>5</td>
<td>Justify calculations and support arguments by including legislation, case law and rulings.</td>
<td>LO3</td>
</tr>
</tbody>
</table>

**Task Length**
3 hours + 15 minutes reading time

**Due by date**
Exam Period
How your final result is determined

To pass this unit, you need to demonstrate your attainment of each of the Intended Learning Outcomes.

Your grade will be determined in the following way:

Your overall mark in this unit will be determined by combining your results from each assessment task. These marks are combined to reflect the percentage weighting of each task. You need to achieve an overall score of at least 50% to successfully complete this unit. It is expected that you will seek help (from the unit coordinator in the first instance), well before the due date, if you are unclear about the requirements for an assessment task.

- PP (pass) at least 50% of the overall mark but less than 60%
- CR (credit) at least 60% of the overall mark but less than 70%
- DN (distinction) at least 70% of the overall mark but less than 80%
- HD (high distinction) at least 80% of the overall mark

All grades are provisional, until confirmation by the Assessment Board at the end of semester.

Submission of assignments

The act of submitting your assignment will be taken as certification that it is your own work.

Assignments must be submitted electronically through the relevant assignment tab in MyLO. You must ensure that your name, student ID, unit code, tutorial time and tutor’s name (if applicable) are clearly marked on the first page. If this information is missing, the assignment will not be accepted and, therefore, will not be marked.

Where relevant, Unit Coordinators may also request you to submit a paper version of your assignment. You will be advised by the Unit Coordinator of the appropriate process relevant to your campus.

Please remember that you are responsible for lodging your assessment items on or before the due date and time. We suggest you keep a copy. Even in a perfect system, items sometimes go astray.

Requests for extensions

In this Policy:

1. (a) ‘day’ or ‘days’ includes all calendar days, including weekends and public holidays;
   (b) ‘late’ means after the due date and time; and
(c) ‘assessment items’ includes all internal non-examination based forms of assessment

2. This Policy applies to all students enrolled in TSBE Units at whatever Campus or geographical location.

3. Students are expected to submit assessment items on or before the due date and time specified in the relevant Unit Outline. The onus is on the student to prove the date and time of submission.

4. Students who have a medical condition or special circumstances may apply for an extension. Requests for extensions should, where possible, be made in writing to the Unit Coordinator on or before the due date. Students will need to provide independent supporting documentation to substantiate their claims.

Penalties

Late submission of assessment items will incur a penalty of 10% of the total marks possible for that piece of assessment for each day the assessment item is late unless an extension had been granted on or before the relevant due date.

Assessment items submitted more than five (5) days late will not be accepted.

Academic staff do NOT have the discretion to waive a late penalty, subject to clause 4 above.

Review of results and appeals

Review of Assessment is available to all students once the University has released the final result for a unit. If you are dissatisfied with your final result, you may apply to have it reviewed. Applications for a review of assessment are due within 10 working days of the release of the final result in the unit. When applying for a review, you must pay a $50 fee.

If you wish to have a piece of internal assessment reviewed as part of the review process, please state this clearly on the application form referred to above and include that assessment item with your application.

Please read and follow the directions provided by the University at:


Academic referencing

As BFA391 Taxation is a subject that involves law you will need to refer to legislation, cases and taxation rulings, which are known as “primary sources”, rather than cite academic literature. Where possible always cite the primary source in preference to secondary and even tertiary sources (text books). When citing these primary sources, please follow the referencing rules as set out below:
Legislation and Bills

The first time that legislation is referred to it should be written in full and in italics followed by a shortened version in brackets. The shortened version can be used thereafter. For example:

*Income Tax Assessment Act 1997 (Cth) (ITAA 97)*

Cases

When referencing cases, the title to the case should be in italics but not the year or the rest of the citation, e.g.:

*FCT v Cooke & Sherden (1980) 10 ATR 696*

Taxation Rulings, Draft Rulings, Determinations and Guidelines

When referencing taxation rulings, the title should be in italics but not the year or the initials e.g.:

*Taxation Ruling TR 2000/6*

More guidance on this will be provided with the assignment.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

You should also refer to the Tasmanian School of Business and Economics’ Writing Assignments: A Guide, which can be accessed at: http://www.utas.edu.au/business-and-economics/student-resources. This guide provides you with useful information about the structure and style of assignments in the TSBE.

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others, and how to maintain academic integrity.

The University library provides information on presentation of assignments, including referencing styles and should be referred to when completing tasks in this unit.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

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**Plagiarism**

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines. You may also find the Academic Honesty site on MyLO of assistance.
The intentional copying of someone else’s work as one’s own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University.

The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author’s permission is required before a work within the database can be viewed.

For further information on this statement and general referencing guidelines, see the Plagiarism and Academic Integrity page on the University web site or the Academic Honesty site on MyLO.

**Academic misconduct**

Academic misconduct includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

- seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or
- improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline, and this can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in Ordinance 9: Student Discipline – Part 3 Academic Misconduct.
WHAT LEARNING OPPORTUNITIES ARE THERE?

MyLO

MyLO is the online learning environment at the University of Tasmania. This is the system that will host the online learning materials and activities for this unit.

Getting help with MyLO

It is important that you are able to access and use MyLO as part of your study in this unit. To find out more about the features and functions of MyLO, and to practice using them, visit the Getting Started in MyLO unit.

For access to information about MyLO and a range of step-by-step guides in pdf, word and video format, visit the MyLO Student Support page on the University website.

If something is not working as it should, contact the Service Desk (Service.Desk@utas.edu.au, phone 6226 1818), or Request IT Help Online.

Resources

Required readings

You will need the following texts:

“Tax Pack 2019” that includes:


Pinto, D, Kendall, K & Sadiq, K 2019, Fundamental Tax Legislation, 27th edn, Thomson Reuters, Sydney, NSW.

Textbooks may be purchased from the Co-op Bookshops in Hobart and Launceston. The two books will be available as a pack at a slightly lower price. You should purchase paper versions of the text and not eBooks as the books may be taken into the test and exam. Please note that acquiring a current edition of the text is essential for this unit, as tax law is a field that undergoes rapid and constant changes. Students who use past editions will put themselves at a clear disadvantage.

Recommended readings


Reading Lists

Reading Lists provide direct access to all material on unit reading lists in one place. This includes eReadings and items in Reserve. You can access the Reading List for this unit from the link in MyLO, or by going to the Reading Lists page on the University Library website.
Other Required Resources

In addition to the texts recommended above, you are also expected to be familiar with the key academic journals in the discipline from which useful insights may be derived. In particular, you are encouraged to review regularly the relevant papers that are published in:

Australian Tax Forum

eJournal of Tax Research

Journal of the Australiasian Tax Teachers Association

The following websites can provide useful resources for tutorial preparation and the assignment:


ATO Legal Database: https://www.ato.gov.au/Law/#Law


The University library has many resources including access to a detailed tax database - Checkpoint.

This database has complete legislation, cases and rulings as well as search functions and great links to keep you up-to-date with current issues in tax. To access the database go to the library website then to databases and search under “C” for Checkpoint in the alphabetic listing. Guides to using the database can be found at http://taxtraining.thomsonreuters.com.au/products/checkpoint/.

Activities

Learning expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.
Details of teaching arrangements

Lecture/Tutorial Mode

Lectures:

This unit is based around a weekly 100-minute lecture. The lectures will be used to introduce the various taxation topics that will be covered in the unit. They will consist of topic overviews, explanations, summaries and some working of practical examples. It is expected that you will complete all the relevant reading before attending each week’s class (refer to the study schedule for list of readings required). The Hobart lecture will be recorded and available on MyLO.

Please note that taxation is a complex subject. Lectures can only be used to introduce each taxation topic. It is expected that through weekly reading, completing the tutorial questions and the assessment requirements, you will be exposed to a deeper understanding and become more informed on the topic of taxation.

Tutorials:

Tutorials start in week two and are of 50 minutes duration. Tutorials will reinforce the content of the lectures and provide an opportunity to engage in problem solving and discussion. They will comprise “real-life” scenarios and problems where you will perform calculations and provide advice to clients. A book containing all the tutorial exercises will be distributed during the first lecture.

Please note that assessable tutorial exercises are an integral part of the tutorial program for this unit, and attendance, although not mandatory, is very important. Absence from a tutorial may affect your level of achievement in Assessment Task 1.

Specific attendance/performance requirements

Taxation is a third-year unit with difficult content and a high workload. In order to succeed in this unit you must endeavour to attend all face-to-face classes. Your participation and engagement in this unit will be monitored. You must demonstrate evidence of having engaged actively with this unit and students not engaged will be contacted by the unit coordinator. This engagement will be monitored by completing the unit activation quiz on MyLO and by your attendance at classes (lectures and tutorials) over the semester.

Teaching and learning strategies

The University is committed to a high standard of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers. The University’s Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.
During the first four weeks of this semester, your participation and engagement in this unit will be monitored. If you do not demonstrate evidence of having engaged actively with this unit by Week 4 of semester, your enrolment may be cancelled or you may be withdrawn from the unit.

**Work Health and Safety (WHS)**

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's [Work Health and Safety website](http://www.example.com) and policy.

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**Communication**

**TO KEEP UP WITH ANNOUNCEMENTS REGARDING THIS UNIT**

Check the MyLO Announcement tool at least once every two days. The unit Announcement will appear when you first enter our unit’s MyLO site. Alternatively, click on the Announcement button (towards the top of the MyLO screen) at any time.

**WHEN YOU HAVE A QUESTION**

Other students may have the same question that you have. Please go to the Ask the Class Discussion forum on the unit’s MyLO site. Check the posts that are already there – someone may have answered your question already. Otherwise, add your question as a new topic. Students are encouraged to support each other using this forum – if you can answer someone’s question, please do. We will attempt to respond to questions within 48 business hours. If your question is related to a personal issue or your performance in the unit, please contact the appropriate teaching staff member by email instead.

**WHEN YOU HAVE AN ISSUE THAT WILL IMPACT ON YOUR STUDIES OR THE SUBMISSION OF AN ASSESSMENT TASK**

If you have a personal question related to your studies or your grades, please contact teaching staff by email.

For general questions about the unit, please add them to the Ask the Class Discussion forum on the unit’s MyLO site. This way, other students can also benefit from the answers.

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**Concerns and complaints**

The University is committed to providing an environment in which any concerns and complaints will be treated seriously, impartially and resolved as quickly as possible. We are also committed to ensuring that a student may lodge a complaint without fear of disadvantage. If you have a concern, information about who to contact for assistance is available on the [‘How to resolve a student complaint’ page](http://www.example.com).
Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life-planning issues, disability or illness which may affect your course of study, you are advised to raise these with the unit coordinator in the first instance.

There is a range of University-wide support services available to you including Student Learning Support, Student Advisers, Disability Services, and more which can be found on the Student Support and Development page of the University website.

Should you require assistance in accessing the Library, visit their website for more information.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE BEGINNING</th>
<th>TOPIC/s</th>
<th>TEXT CHAPTER/s</th>
<th>TUTORIALS</th>
<th>DUE DATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>25 Feb</td>
<td>Introduction Residency and Source</td>
<td>Chap 1, 3 (except 3.40 to 3.90) and 4</td>
<td>No tutorials</td>
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</tr>
<tr>
<td>2</td>
<td>4 March</td>
<td>Income</td>
<td>Chapters 5, 6, 8 and 9</td>
<td>Tutorial Topic 1</td>
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<tr>
<td>3</td>
<td>11 March</td>
<td>General Deductions Substantiation</td>
<td>Chapter 12</td>
<td>Tutorial Topic 2</td>
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<tr>
<td>4</td>
<td>18 March</td>
<td>Specific Deductions Capital Allowances</td>
<td>Chapters 13 and 14</td>
<td>Tutorial Topic 3</td>
<td>Tute rubric due at end of tute or by Friday, 22 March at 5 pm</td>
</tr>
<tr>
<td>5</td>
<td>25 March</td>
<td>Tax Accounting Medicare Offsets Tax Calculations</td>
<td>Chapters 3 (3.40 to 3.90), 15 and 16</td>
<td>Tutorial Topic 4</td>
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<tr>
<td>6</td>
<td>1 April</td>
<td>Capital gains tax</td>
<td>Chapter 11</td>
<td>Tutorial Topic 5</td>
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<tr>
<td>7</td>
<td>8 April</td>
<td>Taxation of partnerships</td>
<td>Chapter 19</td>
<td>Tutorial Topic 6</td>
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<tr>
<td>8a</td>
<td>15 April</td>
<td>Taxation of companies</td>
<td>Chapter 21</td>
<td>Tutorial Topic 7</td>
<td>Assignment due Wednesday 17 April by 3 pm</td>
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<td>Mid-semester break 18 April to 24 April (inclusive)</td>
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<tr>
<td>8b</td>
<td>22 April</td>
<td>Taxation of companies</td>
<td>Chapter 21</td>
<td>Tutorial Topic 7</td>
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<tr>
<td>9</td>
<td>29 April</td>
<td>Taxation of trusts and minors Anti-avoidance</td>
<td>Chapters 20 and 23</td>
<td>Tutorial Topic 8</td>
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<tr>
<td>10</td>
<td>6 May</td>
<td>In-Class Test</td>
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<td>No tutorials this week</td>
<td>Test during lecture</td>
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<tr>
<td>11</td>
<td>13 May</td>
<td>Goods and services tax</td>
<td>Chapter 25</td>
<td>Tutorial Topic 9</td>
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<tr>
<td>12</td>
<td>20 May</td>
<td>Fringe benefits tax</td>
<td>Chapter 7</td>
<td>Tutorial Topic 10</td>
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<tr>
<td>13</td>
<td>27 May</td>
<td>Unit review</td>
<td></td>
<td>Tutorial Topic 11</td>
<td>Tute workbook due at end of tute or by Friday, 31 May by 5 pm.</td>
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</tbody>
</table>

Exam Period 8 – 25 June (inclusive)
The Tasmanian School of Business and Economics (TSBE) is currently in the process of applying for business accreditation with the Association to Advance Collegiate Schools of Business (AACSB) – the lead program for accrediting business schools globally. AACSB seeks to connect educators, students, and business to achieve a common goal – to create the next generation of business leaders.

By joining AACSB and going through the accreditation process, TSBE is joining a global alliance committed to improve the quality of business education around the world, and to share the latest innovations in business education. Gaining Business Accreditation with AACSB is a multi-year process involving TSBE demonstrating our performance against the 15 accreditation standards.

Once complete, TSBE will join a select community of accredited business schools, with only 7% of all business schools globally having completed the AACSB process. This will further enhance the reputation of TSBE, and further enhance the global recognition of your qualifications. To find out more about AACSB click here.