KING'S OWN INSTITUTE*

ACC301 TAX LAW T325 BRIEF

All information in the Subject Outline is correct at the time of approval. KOI reserves the right to make changes to the Subject Outline if they become necessary. Any changes require the approval of the KOI Academic Board and will be formally advised to those students who may be affected by email and via Moodle.
Information contained within this Subject Outline applies to students enrolled in the trimester as indicated

1. General Information

1.1 Administrative Details

Associated HE Award(s)	Duration	Level	Subject Coordinator
B Bus (Accg); B Bus (Mgt & Finance)	1 trimester	Level 3	Celine Adams celine.adams@koi.edu.au P: +61 (2) 9283 3583 L: Level 7-11, 11 York Street Consultation: via Moodle or by appointment.

1.2 Core / Elective
This is a core subject for B Bus (Accg) and an elective subject for B Bus (Mgt & Finance)

1.3 Subject Weighting

Indicated below is the weighting of this subject and the total course points.

Subject Credit Points	Total Course Credit Points
4	BBus (Accg) 96; B Bus (Mgt & Finance) 96

1.4 Student Workload

Indicated below is the expected student workload per week for this subject

No. timetabled hours/week*	No. personal study hours/week**	Total workload hours/week***
4 hours/week (2 hour Lecture + 2 hour Tutorial)	6 hours/week	10 hours/week

* Total time spent per week at lectures and tutorials
** Total time students are expected to spend per week in studying, completing assignments, etc.
*** Combination of timetable hours and personal study.

1.5 Mode of Delivery Classes will be face-to-face or hybrid. Certain classes will be online (e.g., special arrangements).

1.6 Pre-requisites BUS101 Introduction to Business Law and
BUS200 Law of Business Organisations

1.7 General Study and Resource Requirements

- Students are expected to attend classes with the weekly worksheets and subject support material

provided in Moodle. Students should read this material before coming to class to improve their ability to participate in the weekly activities.
- Students will require access to the internet and their KOI email and should have basic skills in word processing software such as MS Word, spreadsheet software such as MS Excel and visual presentation software such as MS PowerPoint.
- Computers and WIFI facilities are extensively available for student use throughout KOI. Students are encouraged to make use of the campus Library for reference materials.

Resource requirements specific to this subject: Students should have a non-programmable calculator. Applications in smart phones will not be sufficient to perform the required calculations.

1.8 Academic Advising

Academic advising is available to students throughout teaching periods including the exam weeks. As well as requesting help during scheduled class times, students have the following options:

- Consultation times: A list of consultation hours is provided on the homepage of Moodle where appointments can be booked.
- Subject coordinator: Subject coordinators are available for contact via email. The email address of the subject coordinator is provided at the top of this subject outline.
- Academic staff: Lecturers and Tutors provide their contact details in Moodle for the specific subject. In most cases, this will be via email. Some subjects may also provide a discussion forum where questions can be raised.
- Head of Program: The Head of Program is available to all students in the program if they need advice about their studies and KOI procedures.
- Vice President (Academic): The Vice President (Academic) will assist students to resolve complex issues (but may refer students to the relevant lecturers for detailed academic advice).

2. Academic Details

2.1 Overview of the Subject

The subject provides a broad understanding of the Australian taxation system from a legal perspective. It covers the fundamental elements of the Australian direct and indirect taxation regimes, the principles of the taxation of income and deductions rules, timing issues in taxation, the capital gains tax rules, fringe benefits tax and the taxation of superannuation, the goods and services tax and important state taxes such as stamp duty, as well as an introduction to tax administration.

2.2 Graduate Attributes for Undergraduate Courses

Graduates of the *Bachelor of Business (Accounting),* and the *Bachelor of Business (Management and Finance)* courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Bachelor's degree under the Australian Qualifications Framework (2nd edition, January 2013). Graduates at this level will be able to apply an advanced body of knowledge from their major area of study in a range of contexts for professional practice or scholarship and as a pathway for further learning.

King's Own Institute's generic graduate attributes for a bachelor's level degree are summarised below:

	KOI Bachelor Degree Graduate Attributes	Detailed Description
	Knowledge	Current, comprehensive and coherent knowledge
	Critical Thinking	Critical thinking and creative skills to analyse and synthesise information and evaluate new problems
	Communication	Communication skills for effective reading, writing, listening and presenting in varied modes and contexts and for transferring knowledge and skills to a variety of audiences
	Information Literacy	Information and technological skills for accessing, evaluating, managing and using information professionally
	Problem Solving Skills	Skills to apply logical and creative thinking to solve problems and evaluate solutions
	Ethical and Cultural Sensitivity	Appreciation of ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Teamwork	Leadership and teamwork skills to collaborate, inspire colleagues and manage responsibly with positive results
	Professional Skills	Professional skills to exercise judgement in planning, problem solving and decision making

Across the course, these skills are developed progressively at three levels:

- **Level 1 Foundation –** Students learn the basic skills, theories and techniques of the subject and apply them in basic, stand-alone contexts.
- **Level 2 Intermediate –** Students further develop skills, theories and techniques of the subject and apply them in more complex contexts, beginning to integrate the application with other subjects.
- **Level 3 Advanced** – Students have a demonstrated ability to plan, research and apply the skills, theories and techniques of the subject in complex situations, integrating the subject content with a range of other subject disciplines within the context of the course.

2.3 Subject Learning Outcomes

This is a Level 3 subject.

Listed below, are key knowledge and skills students are expected to attain by successfully completing this subject:

Subject Learning Outcomes	Contribution to Graduate Attributes
a) Apply the Australian Income Tax Assessment Acts 1936 and 1997 to calculate the taxable income or net income and the tax payable, where applicable, by individuals, partnerships, trusts, companies and international aspects	
b) Apply the legislation applicable to the Fringe Benefits Tax	

c) Apply the legislation applicable to the Goods & Services Tax	
d) Analyse aspects of taxation, such as the concepts of income and capital, tax administration and anti-avoidance measures	
e) Apply appropriate problem solving processes and argue effectively in considering legal problems.	

2.4 Subject Content and Structure

Below are details of the subject content and how it is structured, including specific topics covered in lectures and tutorials. Reading refers to the text unless otherwise indicated.

Weekly Planner:

Week (beginning)	**Topic covered in each week's lecture**	**Reading(s)**	**Expected work as listed in Moodle**
Week 1 27 Oct	Introduction to the tax system	Relevant Chapter in Text	Tutorial Exercises
Week 2 03 Nov	Income, residence and source	Relevant Chapter in Text	Tutorial Exercises
Week 3 10 Nov	Income from personal exertion, income from property and income from business	Relevant Chapter in Text	Tutorial Exercises
Week 4 17 Nov	Goods and services tax (GST) and Fringe benefits tax (FBT)	Relevant Chapter in Text	Tutorial Exercises
Week 5 24 Nov	Capital gains tax (CGT)	Relevant Chapter in Text	Tutorial Exercises **Assessment 1: Practice MTE (0% weighting). Students will have the opportunity to attempt a practice MTE**
Week 6 01 Dec	General deductions **Mid trimester exam**	Relevant Chapter in Text	Tutorial Exercises **Assessment 2: Mid trimester exam (20%)**
Week 7 08 Dec	Specific deductions	Relevant Chapter in Text	Tutorial Exercises
Week 8	Tax accounting, trading stock, SBE	Relevant Chapter in Text	Tutorial Exercises

15 Dec			
Week 9 05 Jan	Partnerships, companies and shareholders	Relevant Chapter in Text	Tutorial Exercises **Deferred mid trimester exams** - see Section 2.6 below for more information
Week 10 12 Jan	Trusts and beneficiaries and superannuation	Relevant Chapter in Text	**Assessment 3: Group Assignment (30%) is due**
Week 11 19 Jan	Tax administration and anti-avoidance	Relevant Chapter in Text	Tutorial Exercises
Week 12 27Jan (Tue)	Revision & preparation for Take-home Online Exam	All course material	Review Questions **Assessment 4: Take -home Online Exam (50%) will be released in week 12 or week 13. Students shall be advised of the exact date and time of the Take-home Online Exam towards the end of trimester**.
Week 13 02 Feb	Study Review Week and Final Exam Week		
Week 14 09 Feb	Examinations Continuing students - enrolments for T126 open	Please see exam timetable for exam date, time and location	
Week 15 16 Feb	Student Vacation begins New students - enrolments for T126 open		
Week 16 23 Feb	● Results Released ● Review of Grade Day for T325 – see Sections 2.6 and 3.2 below for relevant information. ● Certification of Grades NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.		
T126 2 Mar 2026			
Week 1 02 Mar	Week 1 of classes for T126		

2.5 Teaching Methods/Strategies

Briefly described below are the teaching methods/strategies used in this subject:

Lectures (2 hours/week) are conducted in seminar style and address the subject content, provide motivation and context and draw on the students' experience and preparatory reading.

Tutorials (2 hours/week) include class discussion of case studies and research papers, practice sets and problem-solving and syndicate work on group projects. Tutorials often include group exercises and so contribute to the development of teamwork skills and cultural understanding. Tutorial participation is an essential component of the subject and contributes to the development of many of the graduate attributes (see section 2.2 above). Tutorial participation contributes towards the assessment in many subjects (see details in Section 3.1 for this subject). Supplementary tutorial material such as case studies, recommended readings, review questions etc. will be made available each week in Moodle.

Online teaching resources include class materials, readings, model answers to assignments and exercises and discussion boards. All online materials for this subject as provided by KOI will be found in the Moodle page for this subject. Students should access Moodle regularly as material may be updated at any time during the trimester

Other contact - academic staff may also contact students either via Moodle messaging, or via email to the email address provided to KOI on enrolment.

2.6 Student Assessment

Provided below is a schedule of formal assessment tasks and major examinations for the subject.

Assessment Type	**When assessed**	**Weighting**	**Learning Outcomes Assessed**
Assessment 1: Practice Mid-trimester exam (MTE)	Week 5	0%	a, b, d, e
Assessment 2: Mid-trimester exam (MTE)	Week 6	20%	a, b, d, e
Assessment 3: Group Assignment	Week 10	30%	a, c, d, e
Assessment 4: Take-home Online Exam Students shall be advised of the exact date and time of the Take-home Online Exam towards the end of trimester.	Week 12 or Week 13	50%	a, b, c, d, e

Requirements to Pass the Subject:

To gain a pass or better in this subject, students must gain a *minimum of 50%* of the total available subject marks.

Changes Made to the Subject Based on Feedback from Students and Teachers:

Students have asked if the publisher can provide the questions and well as answers to problems from the text. This will be implemented for this trimester.

2.7 Prescribed and Recommended Readings

Provided below, in formal reference format, is a list of the prescribed and recommended readings.

Prescribed Texts:

Cliff, G., Taggart, J., Walsh, R., 2022. Taxation Law & Practice. 8th ed. Sydney: Mellor North.

Woellner, R.H., Barkoczy, S., Murphy, S., Evans, C. and Pinto, D., 2021. *Australian Tax Law 2021*. 31st ed., Melbourne: Oxford University Press.

Legislation:

Barkoczy, S., 2021. Foundations of Taxation Law 2021. 13th ed. Melbourne: Oxford University Press. Barkoczy, S., 2021. Core Tax Legislation and Study Guide 2021. 24th ed. Melbourne: Oxford University Press.

Or

Sadiq, K., Pinto, D., Kendall, K., 2021. Fundamental Tax Legislation 2021. Sydney: Thomson Reuters

Some students might prefer to have the full printed set of Tax Legislation instead of the edited version mentioned above. These students might prefer:

Australian Income Tax Legislation 2021. Sydney: Wolters Kluwer or

Australian Tax Legislation 2021. Sydney: Thomson Reuters

Reference Books:

Barkoczy, S., 2020. *Australian Tax Casebook*. 15th ed. Melbourne: Oxford University Press. Chapman, M., 2020. *Australian Practical Tax Examples*. 3rd ed. Sydney: Wolters Kluwer

Nethercott, L., Devos, K., Gonzaga, L., 2020. *Australian Taxation Study Manual 2020*. 30th ed. Sydney: Oxford University Press.

Sadiq K., et ors, 2021. *Principles of Taxation Law 2021.* Sydney: Thomson Reuters. Sadiq, K., 2021. *Australian Taxation Law Cases 2021.* Sydney: Thomson Reuters.

Other References:

- Australian Tax Review
- Journal of Tax Research
- Journal of Australian Taxation
- Taxation in Australia Journal

Useful Websites:

The following websites are useful sources covering a range of information useful for this subject. However, most are not considered to be sources of Academic Peer Reviewed theory and research. If your assessments require ***academic peer reviewed journal articles*** as sources, you need to access such sources using the Library database, Ebscohost, or Google Scholar. Please ask in the Library if you are unsure how to access Ebscohost. Instructions can also be found in Moodle.

An important area of this subject involves the skill of finding appropriate legislation, tax rulings and cases. During lectures and tutorials, students will be informed where cases may be found. Students are also expected to use the library and the internet.

Internet-based Legal Resources:

- www.ato.gov.au This is probably the best site for our course, being the homepage of the Australian Tax Office.
- www.austlii.edu.au AustLII is a full-text Australian and World Case Law and Legislation Database jointly owned and operated by the faculties of law of UTS and UNSW.
- www.afr.com.au Australian Financial Review website – has a link under Business for legal articles
- www.findlaw.com American legal resource website.
- www.law.com American legal resource website
- www.lawportal.com.au LawPortal is an Internet-based legal resources navigator offering access to AustLII, SCALE plus, daily A u s t r a l i a -wide court listings, as well as links to all major national newspapers.