

## 732-303 Taxation Law

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| <b>Credit Points:</b>                    | 12.500  |
| <b>Level:</b>                            | Undergraduate   |
| <b>Dates &amp; Locations:</b>            | 2008,<br>This subject commences in the following study period/s:<br>Semester 2, - Taught on campus.   |
| <b>Time Commitment:</b>                  | Contact Hours: Two 1-hour lectures and a 1-hour tutorial per week Total Time Commitment: Estimated total time commitment of 100 hours.  |
| <b>Prerequisites:</b>                    | None  |
| <b>Corequisites:</b>                     | 732-202 Corporate Law   |
| <b>Recommended Background Knowledge:</b> | None  |
| <b>Non Allowed Subjects:</b>             | None  |
| <b>Core Participation Requirements:</b>  | <p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt;         &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt;</p> |
| <b>Coordinator:</b>                      | Ms S Jogarajan  |
| <b>Subject Overview:</b>                 | This subject provides students with an overview of the operation of the Australian taxation system with an emphasis on solving common practical tax questions. The subject examines income tax, capital gains tax, fringe benefits tax and goods and services tax law for different types of taxpayers.   |
| <b>Assessment:</b>                       | Tutorial participation (20%), a compulsory assignment (20%) and final two-hour examination (60%)  |
| <b>Prescribed Texts:</b>                 | Deutsch (ed) Fundamental Tax Legislation (ATP, current edition)   |
| <b>Breadth Options:</b>                  | This subject is not available as a breadth subject.   |
| <b>Fees Information:</b>                 | Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>   |
| <b>Generic Skills:</b>                   | <p>On completion of the subject, students should have developed the following generic skills:</p> <ul style="list-style-type: none"> <li># attitudes towards knowledge that include valuing truth, openness to new ideas and ethics associated with knowledge creation and usage</li> <li># the capacity for close reading and analysis of a range of sources</li> <li># the capacity for critical and independent thought and reflection</li> <li># the capacity to solve problems, including through the collection and evaluation of information</li> <li># the capacity to communicate, both orally and in writing</li> <li># the capacity to plan and manage time</li> <li># the capacity to participate as a member of a team</li> <li># intercultural sensitivity and understanding</li> </ul>   |

In addition, on completion of the subject, students should have developed the following skills specific to the discipline of law:

- # Capacity to solve tax problems by collecting and evaluating information from a variety of sources;
- # Communicate solutions to tax problems both orally and in writing;
- # Ability to work in groups to solve legal tax problems and critically analyse legal materials in a classroom setting;