



ASSESSMENT BRIEF	
Subject Code and Title	LAW 6001 Taxation Law
Assessment	Assessment 2: Written Assignment
Individual/Group	Individual
Length	Maximum 2500 words
Learning Outcomes	<ol style="list-style-type: none">2. Explain the Code of Conduct established under the Tax Agents Service Act (TASA) 2009.3. Interpret and apply selected sections of the Income Tax Assessment Act (ITAA) 36 and ITAA 97.4. Investigate alternatives and prepare written advice for a client about the tax implications for a proposed investment strategy.6. Analyse and apply tax legislation to authentic scenarios.
Submission	By 11:55pm AEST/AEDT Sunday of Module 5
Weighting	30%
Total Marks	100 marks

Context:

This assessment assesses your research skills, your ability to synthesise an original piece of work to specific content requirements and your ability to produce a comprehensible piece of advice which addresses the client's needs.

It also assesses your written communication skills. The ability to deliver to a brief is an essential skill in the workplace. Clients may well approach advisors seeking a combination of specific information needs and advice on the tax implications of a particular arrangement, or advice on how to structure a business concept given the tax aspects of the jurisdiction. It is therefore important to be able to identify all the issues presented by an arrangement and to think about the potential consequences of different approaches to addressing the client's needs.

The case study is designed to incorporate uncertainty. You are expected to develop a piece of work equating to written advice for your client. You must therefore identify the facts and issues presented by each aspect of the case study, identify and apply the relevant legislation and/or case law, come to a conclusion and make a recommendation to your client as to the preferred approach to comply with the relevant tax laws whilst achieving the required business outcome for your client.



Instructions:

Your case study needs to be presented in the form of a written report to a client. An executive summary is not required. The report should use appropriate subheadings and appropriate referencing techniques.

Your case study needs to identify and discuss the tax implications of the various issues raised. As an end goal you need to provide specific advice to your client as to how you think the client should structure their affairs in order to manage their tax risks in the Australian jurisdiction. Your advice must be consistent with the ethical requirements of the Tax Agent Code of Conduct.

In order to produce your case study, you will need to review relevant case and legislation. The subject manual and set texts are starting points only, and you will be expected to use these initial materials to identify potential useful resources. You will then need to review your selected resources to see if they value add to your analysis.

Your case study is not just a list of answers. You must address each issue and come to an integrated analysis as to the structure you would recommend. Your reasons for your conclusions and recommendations must be based on your research into the relevant cases and legislation.

It is expected that you will survey the relevant literature, including decided cases, and select appropriate additional resources. Additionally, at least two (2) decided cases should be referenced and at least three (3) other resources.

Refer to the Assessment 2 Case Study document attached in the assessments area.

An electronic copy of presentation must be emailed to the lecturer by 4 pm on the due date.



Learning Rubrics

Assessment Attributes	Fail (0-49)	Pass (50-64)	Credit (65-74)	Distinction (75-84)	High Distinction (85-100)
Grade Description (Grading Scheme)	Evidence of unsatisfactory achievement of one or more of the learning objectives of the course, insufficient understanding of the course content and/or unsatisfactory level of skill development.	Evidence of satisfactory achievement of course learning objectives, the development of relevant skills to a competent level, and adequate interpretation and critical analysis skills.	Evidence of a good level of understanding, knowledge and skill development in relation to the content of the course or work of a superior quality on the majority of the learning objectives of the course. Demonstration of a high level of interpretation and critical analysis skills.	Evidence of a high level of achievement of the learning objectives of the course demonstrated in such areas as interpretation and critical analysis, logical argument, use of methodology and communication skills.	Evidence of an exceptional level of achievement of learning objectives across the entire content of the course demonstrated in such areas as interpretation and critical analysis, logical argument, creativity, originality, use of methodology and communication skills.
Knowledge and understanding 20%	Limited understanding of required concepts and knowledge Key components of the assignment are not addressed.	Knowledge or understanding of the field or discipline. Resembles a recall or summary of key ideas. Often conflates/confuses assertion of personal opinion with information substantiated by evidence from the research/course materials.	Thorough knowledge or understanding of the field or discipline/s. Supports personal opinion and information substantiated by evidence from the research/course materials. Demonstrates a capacity to explain and apply relevant concepts.	Highly developed understanding of the field or discipline/s. Discriminates between assertion of personal opinion and information substantiated by robust evidence from the research/course materials and extended reading.	A sophisticated understanding of the field or discipline/s. Systematically and critically discriminates between assertion of personal opinion and information substantiated by robust evidence from the research/course



				Well demonstrated capacity to explain and apply relevant concepts.	materials and extended reading. Mastery of concepts and application to new situations/further learning.
Critical reasoning, presentation and defence of an argument and/or position 25%	Specific position (perspective or argument) fails to take into account the complexities of the issue(s) or scope of the assignment. Makes assertions that are not justified.	Specific position (perspective or argument) begins to take into account the issue(s) or scope of the assignment. Justifies any conclusions reached with arguments not merely assertion.	Specific position (perspective or argument) takes into account the complexities of the issue(s) or scope of the assignment. Others' points of view are acknowledged. Justifies any conclusions reached with well-formed arguments not merely assertion.	Specific position (perspective or argument) is expertly presented and accurately takes into account the complexities of the issue(s) and scope of the assignment. Justifies any conclusions reached with well-developed arguments.	Specific position (perspective or argument) is presented expertly, authoritatively and imaginatively, accurately taking into account the complexities of the issue(s) and scope of the assignment. Limits of position are acknowledged. Justifies any conclusions reached with sophisticated arguments.



<p>Formation of recommendation as to the preferred structure based on the identification of the issues and the application of case law principles and relevant legislation identified in the research process.</p> <p>25%</p>	<p>Difficulty in formulating own opinion and a lack of recognition of the various issues. A lack of application of the relevant case law and/or relevant legislation</p>	<p>Difficulty in justifying own opinion. Some recognition and discussion of the various issues. Some application of the relevant case law and/or relevant legislation</p>	<p>Own opinion is partly justified with reference to case law and/or relevant legislation. Recognition and discussion of the various issues identified in the question Application of the relevant case law and/or relevant legislation to these issues</p>	<p>Own opinion is justified with reference to case law and/or relevant legislation. Recognition and discussion of the various issues identified in the question plus others identified by the student Application of the relevant case law and/or relevant legislation to these issues</p>	<p>Sophisticated arguments supporting own opinion is justified with reference to case law and/or relevant legislation. Recognition and discussion of the various issues identified in the question plus others identified by the student and problems identified Application of the relevant case law and/or relevant legislation to these issues</p>
<p>Use of academic and discipline conventions and sources of evidence</p> <p>15%</p>	<p>Poorly written with errors in spelling, grammar.</p> <p>Demonstrates inconsistent use of good quality, credible and relevant research sources to support and develop ideas.</p> <p>There are mistakes in using the APA style.</p>	<p>Is written according to academic genre (e.g. with introduction, conclusion or summary) and has accurate spelling, grammar, sentence and paragraph construction.</p> <p>Demonstrates consistent use of credible and relevant research sources to support and develop ideas, but these are not</p>	<p>Is well-written and adheres to the academic genre (e.g. with introduction, conclusion or summary).</p> <p>Demonstrates consistent use of high quality, credible and relevant research sources to support and develop ideas.</p>	<p>Is very well-written and adheres to the academic genre.</p> <p>Consistently demonstrates expert use of good quality, credible and relevant research sources to support and develop appropriate arguments and statements. Shows evidence of reading beyond the key reading</p>	<p>Expertly written and adheres to the academic genre.</p> <p>Demonstrates expert use of high-quality, credible and relevant research sources to support and develop arguments and position statements. Shows extensive evidence of reading</p>



		<p>always explicit or well developed.</p> <p>There are no mistakes in using the APA style.</p>	<p>There are no mistakes in using the APA style.</p>	<p>There are no mistakes in using the APA style.</p>	<p>beyond the key reading</p> <p>There are no mistakes in using the APA Style.</p>
<p>Effective communication</p> <p>15%</p>	<p>Difficult to understand for audience, no logical/clear structure, poor flow of ideas, argument lacks supporting evidence.</p> <p>No effort is made to keep audience engaged, audience cannot follow the line of reasoning.</p> <p>Little use of presentation aids, or the presentation aids and material used are irrelevant.</p>	<p>Information, arguments and evidence are presented in a way that is not always clear and logical.</p> <p>Attempts are made to keep the audience engaged, but not always successful. Line of reasoning is often difficult to follow.</p> <p>Presentation aids are used more for effect than relevance.</p>	<p>Information, arguments and evidence are well presented, mostly clear flow of ideas and arguments.</p> <p>The audience is mostly engaged, line of reasoning is easy to follow.</p> <p>Effective use of presentation aids.</p>	<p>Information, arguments and evidence are very well presented, the presentation is logical, clear and well supported by evidence.</p> <p>Engages the audience, demonstrates cultural sensitivity.</p> <p>Carefully and well prepared presentations aids are used.</p>	<p>Expertly presented; the presentation is logical, persuasive, and well supported by evidence, demonstrating a clear flow of ideas and arguments.</p> <p>Engages and sustains audience's interest in the topic, demonstrates high levels of cultural sensitivity</p> <p>Effective use of diverse presentation aids, including</p>



					graphics and multi-media.
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