

School of Accounting and Commercial Law

ACCY 410 ADVANCED TAXATION

Trimester One 2007

COURSE OUTLINE

Contact Details

	<i>Office</i>	<i>Telephone</i>	<i>Email</i>
David White	RH 703	463 5705	david.white@vuw.ac.nz
David Dunbar	RH 626	463 7422	david.dunbar@vuw.ac.nz

David Dunbar is the Course Coordinator.

Class Times and Room Numbers

Classes will be held on Monday from 10.30 am to 1.30pm in room RWW 314 on the days indicated in the Course Programme at the end of this Course Outline. From time to time it may be necessary to change times. Students will be given advance warnings of any changes in time.

The course will have a Registry-conducted, 2-hour final examination in the second trimester examination period 4 June to 30 June. The date of the final exam will be announced during the course.

Course Objectives

The objective of the course is to enable students to critically review and examine two topical New Zealand tax issues at an advanced level.

Course Content

The course will be run in two parts. The first part (from 26 February to 23 April) will be taught by David Dunbar and will examine the general anti-avoidance rule. The second part (from 23 April to 1 June) will be taught by David White and will examine the taxation of offshore portfolio (equity) investment (FIF rules).

Expected Workload

In addition to scheduled class times, it is expected that students on average will spend 12-14 hours per week outside studying for this course.

Group Work

While students are welcome to discuss course issues between themselves, there is NO group assessment of any kind. Any material subjected for assessment **MUST BE** the student's own work.

Readings

A list of readings will be supplied by each lecturer for their respective part of the course. In most cases copies of the required material will be provided to the students directly.

Materials and Equipment

There is no special equipment or other materials required to study in this course. Students are expected to have access to computing facilities so that all work submitted for assessment (other than the final examination) is typed.

Assessment Requirements

The course assessment will be as follows:

First Essay (due Monday 23 April at 5pm)	20%
Second Essay (due Wednesday, 30 May at 12pm)	20%
Class Participation	10%
Final Examination (2-hours)	<u>50%</u>
TOTAL:	<u>100%</u>

Penalties

If any of the two essays are not submitted on time, a penalty of 5% of the mark awarded will be deducted for each day (or part of a day) the work is late. If a student finds it necessary to submit an essay late because of medical or other personal problems they should see the Course Co-ordinator as soon as possible to obtain an extension.

Mandatory Course Requirements

In order to obtain a passing mark in this course (a 'C' grade or higher) students must submit both of the course essays for grading. Failure to do so will result in the student not meeting and mandatory requirements of the course and failing the course irrespective of the overall mark they received.

Communication of Additional Information

Information of additional information about the course will be notified to students may email and placed on the SACL Noticeboard on the Mezzanine Floor of Rutherford house. Students are *strongly advised* to ensure that they (i) supply the course lecturers with their correct address and contact details; (ii) *regularly check* their email account for the email address given above; and (iii) ensure there is *adequate free space* in their email accounts to receive emails at all times during the course.

Faculty of Commerce and Administration Offices

Railway West Wing (RWW) - FCA Student and Academic Services Office

The Faculty's Student and Academic Services Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

General University Policies and Statutes

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar available in hard copy or under 'About Victoria' on the VUW home page at www.vuw.ac.nz.

Student and Staff Conduct

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps are to be taken if there is a complaint. For information about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor or refer to the statute on the VUW policy website at www.vuw.ac.nz/policy/studentconduct. The Policy on Staff Conduct can be found on the VUW website at www.vuw.ac.nz/policy/staffconduct.

Academic Grievances

If you have any academic problems with your course you should talk to the tutor or lecturer concerned; class representatives may be able to help you in this. If you are not satisfied with the result of that meeting, see the Head of School or the relevant Associate Dean; VUWSA Education Coordinators are available to assist in this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website at www.vuw.ac.nz/policy/academicgrievances.

ACADEMIC INTEGRITY AND PLAGIARISM

Academic integrity is about honesty – put simply it means no cheating. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. The University defines plagiarism as follows:

The presentation of the work of another person or other persons as if it were one's own, whether intended or not. This includes published or unpublished work, material on the Internet and the work of other student or staff.

It is still plagiarism even if you re-structure the material or present it in your own style or words.

Note: It is however, perfectly acceptable to include the work of others as long as that is acknowledged by appropriate referencing.

Plagiarism is prohibited at Victoria and is not worth the risk. Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct and may be penalised severely. Consequences of being found guilty of plagiarism can include:

- **an oral or written warning**
- **cancellation of your mark for an assessment or a fail grade for the course**
- **suspension from the course or the University.**

Find out more about plagiarism, and how to avoid it, on the University's website at www.vuw.ac.nz/home/studying/plagiarism.html.

Students with Impairments

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities the same opportunity as other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services (DSS) to discuss your individual needs and the available options and support on a confidential basis. DSS are located on Level 1, Robert Stout Building, telephone (04) 463 6070, email disability@vuw.ac.nz. The name of your School's Disability Liaison Person is in the relevant prospectus or can be obtained from the School Office or DSS.

Student Support

Staff at Victoria want students to have positive learning experiences at the University. Each Faculty has a designated staff member who can either help you directly if your academic progress is causing you concern, or quickly put you in contact with someone who can. Assistance for specific groups is also available from the Kaiwawao Māori, Manaaki Pihipihinga or Victoria International.

In addition, the Student Services Group (email student-services@vuw.ac.nz) is available to provide a variety of support and services. Find out more at www.vuw.ac.nz/st_services/.

VUWSA employs Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and Faculty delegates. The Education Office (tel. 04 463 6983 or 04 463 6984, email education@vuwsa.org.nz) is located on the ground floor, Student Union Building.

Manaaki Pihipihinga - Maori and Pacific Mentoring Programme (Faculty of Commerce and Administration)

This is a mentoring service for Maori and Pacific students studying at all levels. Weekly one hour sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14

Kelburn Parade, and Room 210 and 211, Level 2, Railway West Wing. Sessions cover drafting and discussing assignments, essay writing, and any questions that may arise from tutorials and/or lectures. A computer suite networked to Cyber Commons is available for student use.

To register with Manaaki Pihipihinga, please contact one of the following:

Puawai Wereta
Room 210, Level 2
Railway West Wing
Tel. (04) 463 8997
Email: Puawai.Wereta@vuw.ac.nz

Fa'afoi Seiuli
Room 109 B
14 Kelburn Parade
Tel. (04) 463 5842
Email: Faafoi.Seiuli@vuw.ac.nz

ACCY 410 COURSE PROGRAMME 2007

<i>Week</i>	<i>Date</i>	<i>Topic</i>
1	26 February	Introduction
2	5 March	General Anti-Avoidance Rule (David Dunbar)
3	12 March	<i>continued</i>
4	19 March	<i>continued</i>
5	26 March	<i>continued</i>
6	2 April	<i>continued</i>
MID-TRIMESTER BREAK		
7	23 April	Foreign Investment Funds (David White)
8	30 April	<i>continued</i>
9	7 May	<i>continued</i>
10	14 May	<i>continued</i>
11	21 May	<i>continued</i>
12	28 May	Final Class