



In addition, there are **nine** tutorials of 50 minutes each. Tutorial times and locations are listed on *Blackboard*. See also under *Tutorials* in this Course Outline.

### **Course Delivery**

Tuition in this course is provided by way of lectures and tutorials. Students should ensure that they attend all scheduled lectures and tutorials to maximise their learning opportunities.

### **Attendance at Lectures**

This is a lecture based course. Therefore, you are strongly recommended to attend *all* lectures. Much information, which is examinable, is conveyed by the *spoken word only* and is not posted on *Blackboard* or otherwise distributed.

### **Group Work**

#### ***Tutorial presentations***

In Tutorial 1, tutorial presentation groups will be organised and tutors will outline their expectations of your presentations and your bullet point summary solutions (see below). You will also have an opportunity to exchange email addresses, telephone numbers and other contact details with other students in your tutorial for the purpose of planning your presentation. **Therefore it is compulsory for you to attend the first tutorial, otherwise you will not know when you will be presenting and who you will be presenting with.**

Tutorials 2–9 will be conducted as follows: Two students will be required to lead the discussion on the topic nominated for the tutorial. You will be required to lead **1** tutorial during the course.

The success of your tutorial presentation depends on you meeting with your co-presenter before the tutorial to plan the content and how the presentation will be run. Hence, it is expected that you will contact each other once the tutorial lists are published on *Blackboard*, using your VUW student email address. If you do not use your VUW email address, you must ensure that you create a diversion within the VUW email system to your preferred email address, e.g. Gmail, Yahoo, Hotmail, etc.

Up to 10% of your final mark for this course is awarded for your preparation for, presentation in, and leading of, the discussion in the tutorial in which you present. In determining a mark for your presentation, the following matters will be taken into account:

- The quality of preparation and coordination with the other presenter(s) in your group;
- The quality of your presentation both oral and visual;
- The strength of your arguments, the facilitation of discussion with other students and your ability to debate your view convincingly.

At the conclusion of each tutorial in which you present, your tutor will discuss your presentation. Your mark will be uploaded on *Blackboard* in the week following each of your presentations. Your mark cannot be seen on *Blackboard* by other students.

If you are unhappy with your mark, you must first discuss, and attempt to resolve, the matter with your tutor before the following tutorial. If you cannot reach a satisfactory resolution with your tutor, the tutor will forward the matter to the Course Coordinator for consideration.

If you have a compelling reason for not attending the regular tutorial group in which you are enrolled in a particular week, and you are *not* presenting in that week, you may attend another

tutorial group (subject to seating capacity in that group). If you do so, you must advise the “alternative” tutor of your details and also inform the Course Administrator of the one-off change in your tutorial attendance. You must not make a habit of switching tutorials.

***Tutorial participation and bullet-point summaries***

For **each** tutorial in which you are **not** giving a presentation, you must prepare in electronic form a bullet-point summary solution to the tutorial questions and send it to the assignment folder on **Blackboard before 5:00pm on Friday of the week before** the tutorial. Late summaries will **not** be accepted. You should submit your summary as either a MS Word or .pdf file - **please do not paste your answers into the dialogue box on Blackboard as there are IT compatibility issues that make it difficult for your tutor to subsequently view it.** The time and date you submitted your bullet-point summary is also recorded by *Blackboard*. As the name suggests, they are to be summaries in bullet-point form. Do not write essays or lengthy tracts to answer tutorial questions.

Your bullet point summaries must be written in comprehensible and legible English. **They must also be your own work - group submissions are not permitted.** While the presentations are joint work, the bullet point summary is not. Bullet point summaries that contain evidence of plagiarism will be subject to the University’s disciplinary procedures.

Even when you are not making a formal presentation in a tutorial, you are expected to contribute to the discussion, and to answer coherently questions put to you by the presenters. This means that you must be properly prepared for all tutorials that you attend. To assist your participation in the tutorials, you should bring a copy of your bullet-point summary solution for use at the tutorial.

**No suggested solutions to tutorial questions are provided** on *Blackboard* or elsewhere, or distributed by tutors. Therefore, you need to attend the tutorials to ensure that you get the full benefit of the discussion and debate on the subject material. Tutors are informed of the material that needs to be covered in your presentations to ensure that the presentations and discussion in the tutorials adequately cover the topic, and that there is consistency between each tutorial group.

Your tutorial participation and bullet-point summary solutions are part of the *Mandatory Course Requirements* (refer page 5).

Tutorials take place in the following weeks:

<i>Tutorial Number:</i>	<i>Week Beginning:</i>
Tutorial 1 <b>Mandatory to Attend</b>	16 March 2015
Tutorial 2 (J Ryan)	23 March 2015
Tutorial 3 (J Ryan)	30 March 2015
Tutorial 4 (J Ryan)	28 April 2015
Tutorial 5 (J Ryan)	4 May 2015
Tutorial 6 (A Smith)	11 May 2015
Tutorial 7 (A Smith)	18 May 2015
Tutorial 8 (A Smith)	25 May 2015
Tutorial 9 (A Smith)	2 June 2015

Tutorial questions will be posted on *Blackboard* at least one week before the relevant tutorial.

Tutorial sign-up will be done on-line (<https://signups.victoria.ac.nz>) during the second week of the trimester. The exact time the signup will begin will be announced in class. The instructions for signing up are at the end of this Course Outline. Places in tutorials are allocated on a “first-come, first-served” basis and **cannot** exceed 16 students in each tutorial. Tutorial lists will be posted on *Blackboard* in the second week of the trimester. Tutorials will commence in the following week.

## **Expected Workload**

You should expect to spend on average 150 hours studying over the whole course which is broken down as follows:

- 24 hours in scheduled lectures;
- 9 hours of tutorial classes;
- 36 hours for background reading outside classes;
- 46 hours for tutorial preparation;
- 35 hours preparing for the test and examination.

## **Prescription**

An in-depth examination of the principles and practice of entity taxation in New Zealand.

## **Course Learning Objectives**

By the end of this course, students should be able to

- (a) Explain and apply the basic principles and policies of income tax law in New Zealand;
- (b) Provide reasoned arguments concerning whether particular transactions give rise to assessable income or to deductible expenditure or loss;
- (c) Explain and contrast the manner in which different entities are taxed;
- (d) Explain how transactions can be arranged legally to minimise a tax liability.

## **Course Content**

Details of the lecture programme are provided in a table at the end of this Course Outline.

## **Readings**

The following textbook and materials are required for this course:

1. Alley et. al., *New Zealand Taxation 2015: Principles, Cases and Questions*, Thomson Reuters, Wellington, 2015.
2. *New Zealand Taxation 2015 Legislation Handbook*, Thomson Reuters, Wellington, 2015. Alternatively you can use the *CCH New Zealand Income Tax Legislation 2015*.
3. Handouts distributed in lectures and/or posted on *Blackboard*.

The Thomson Reuters publications listed in (1) and (2) above may be purchased as a set at a discount.

You will be permitted to take the income tax legislation into the Mid-Trimester test and Final Examination, and are recommended to do so. However, if you wish to do so kindly please note:

1. Your tax legislation will be checked at the beginning of the Test and Exam.
2. Legislation containing written notes of any kind will *not* be approved for use in the Test or Exam. Only emphasis marks by a highlighter pen or by underlining are permitted.
3. The indexing of the legislation by tabs whether by use of “Post-it” notes or any other means is prohibited.
4. If you do not have tax legislation to use in the Test or Exam because your legislation did not meet the above conditions or you forgot to bring your copy, you will *not* be able to borrow a replacement copy from the examiners or to share a copy with another student.

## **Materials and Equipment**

Most course materials can be downloaded online from *Blackboard*. The course lecturers do not hold spare copies of any course materials in their offices. If you are having any trouble obtaining

course materials, please contact the Course Administrator, who is available Monday to Friday between 8.30am-5.00pm.

Electronic calculators and non-electronic foreign language dictionaries may be used in both the test and final examination. Calculators must be battery powered and silent in operation. Calculators with alphanumeric keyboards and programming functions are not permitted. Mobile phones are prohibited. No electronic device may connect to the Internet. If you are in doubt, check with the Course Coordinator.

### **Assessment**

The Assessment Handbook has applied to all VUW courses: see

<http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

In particular, there will be a new grade scheme, in which the A+ range will be 90-100% and 50-54% will be a C-.

To pass this course, you must obtain a weighted average mark of 50% or more over the 3 pieces of assessment in the course as below as well as obtaining at least 50% in either the mid-trimester test or final exam:

	<i>Percentage of final grade</i>	<i>Date</i>
Tutorial presentation	10%	
Test (75 minutes)	25%	Monday, 20 April at 6pm (RHLT1)
Examination (2 hours)	65%	During the mid-year examination period– actual date and time to be advised later during the Course.

Assessment of your ability in the test and final examination takes a variety of forms to cater for different aptitudes of different students. The assessment methods may include multiple choice questions, short-answer questions, calculation questions, and essay questions.

In addition to obtaining a weighted-average mark of 50% or more across the tutorial presentation, test and final examination, you must also meet the *Mandatory Course Requirements* (see below). *If you obtain a weighted-average mark of 50% or more but fail to meet the Mandatory Course Requirements, you will fail the course and be given a 'K' grade.*

If your performance is affected by sickness or other personal difficulties (e.g. bereavement of a close relative) you should contact the Course Coordinator as soon as possible. You must not delay this until the end of the course or when final results are posted. In case of sickness, it is essential that you see a registered medical practitioner as soon as possible while you are sick and obtain a medical certificate that certifies that in the opinion of the doctor you are sick and the extent of disability suffered by you during the period of sickness.

### **Penalties**

Any bullet point summaries submitted by a student in this course that contain evidence of plagiarism will be subject to disciplinary procedures and penalties as outlined in the general information link provided in this Course Outline (academic integrity).

### **Use of Turnitin**

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <http://www.turnitin.com>. Turnitin is an on-line plagiarism prevention tool which compares submitted work with a very large database of existing material. At the discretion

of the Head of School, handwritten work may be copy-typed by the School and submitted to Turnitin. A copy of submitted materials will be retained on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

### **Examinations**

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period. The final examination for this course is closed book, and it will be scheduled at some time during the following period:

Friday 12 June – Wednesday 1 July (inclusive)

### **Mandatory Course Requirements**

In addition to obtaining an overall course mark of 50 or better, students must:

- Satisfactorily complete and submit *at least 5* out of the **7** bullet-point summaries for the weeks in which you are not presenting at the tutorial;
- Undertake one tutorial presentation as allocated by your tutor;
- Attend and satisfactorily participate in *at least 6 of the 9* tutorials one of which must include Tutorial 1; *and*
- Obtain a mark of at least 50% in either the Mid-Trimester Test or Final Exam.

Note: These mandatory requirements for BPS submission and tutorial attendance have been set to make allowance for students who are affected by illness or unexpected emergencies during the trimester. They should NOT be interpreted as the minimum number necessary or recommended to ensure a pass in the course.

If you cannot complete an assignment or sit a test or examination, refer to:

[www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat](http://www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat)

### **Class Representative**

A class representative will be elected in the first class, and that person's name and contact details made available to VUWSA, the course coordinator and the class. The class representative provides a communication channel to liaise with the course coordinator on behalf of students.

### **Communication of Additional Information**

Additional information and announcements will be made from time to time during the course on Blackboard.

### **Student feedback**

Student feedback on University courses may be found at:

[www.cad.vuw.ac.nz/feedback/feedback\\_display.php](http://www.cad.vuw.ac.nz/feedback/feedback_display.php)

### **Link to general information**

For general information about course-related matters, go to:

<http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

### **Note to Students**

Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

## TAXN 301 COURSE PROGRAMME

Week	Week Beginning	Lecturer	Tutorial	Lecture Topics
1	2 March	JR	--	Introduction - Fringe Benefit Tax
2	9 March	JR	--	Fringe Benefit Tax
3	16 March	JR	1	Taxation Trust/Estates
4	23 March	JR	2	Tax Trusts/Estate
5	30 March	JR	3	Taxation of Partnerships
<b>Mid-Trimester Break (6 April – 19 April)</b>				
6	20 April	JR	Test	this week – No tutorials
<b>Mid-Trimester Test Tuesday 21 April at 5.30pm (venue and time tbc)</b>				
7	27 April		4	No Lecture – Anzac day
8	4 May	AS	5	Taxation of Companies
9	11 May	AS	6	Taxation of Companies
10	18 May	AS	7	Financial Arrangements
11	25 May	AS	8	Tax avoidance
12	1 June	AS	9	No lecture – Queen’s Birthday

Staff: JR = Mr Jim Ryan; AS = Associate Professor Andrew Smith

\*\*\*\*\*

## Tutorial Group Sign-up – “myAllocator”

You will be given the opportunity to sign up for one tutorial group by using the online system “myAllocator”. Detailed tutorial sign-up instructions are given below.

Any requests after the close-off date will need to be manually handled by the course administrator. You will need to submit a written application stating the reason why you were not able to sign up on time using the online system, along with other relevant documentation, such as a medical certificate.

You **must always attend the tutorial sessions for which you have signed up**. If you attend a different session, your attendance may not be recorded.

Changes can only be made if the course administrator agrees and you are not permitted to make temporary swaps of tutorials without the prior consent of the course organiser.

Your tutorial group number should be noted on all assignments.

## Tutorial Signup Instructions

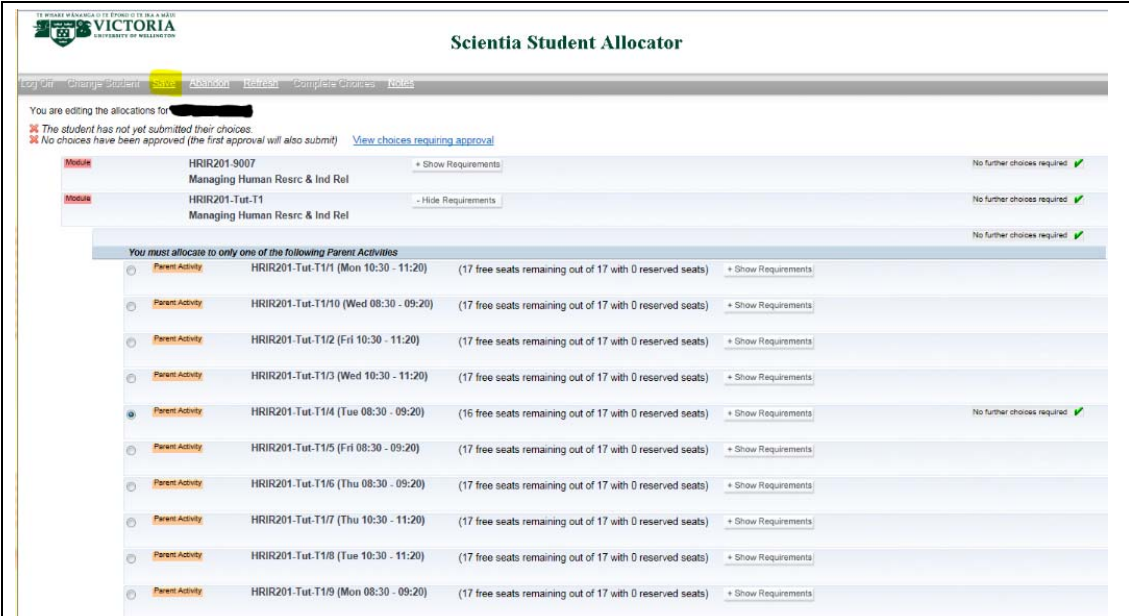
### myAllocator

#### What is it?

myAllocator allows you to electronically select a tutorial that fits with your timetable. It knows which tutorials clash with your other courses and prevents you from picking them.

#### How do I use it?

1. Log into <https://student-sa.victoria.ac.nz/> with your standard student log-in
2. You will see the courses that you are enrolled in, plus tutorial options that are open for selection.



The screenshot displays the 'Scientia Student Allocator' web interface. At the top, it shows the University of Victoria logo and the title 'Scientia Student Allocator'. Below the title, there are navigation tabs: 'Edit Offer', 'Change Student', 'Select', 'Admission', 'Details', 'Complete Choices', and 'Book'. A message indicates the user is editing allocations for a specific student. Below this, there are two rows of course options, each with a 'Show Requirements' or 'Hide Requirements' button and a status indicator 'No further choices required' with a green checkmark. The first row shows 'HRIR201-9007 Managing Human Resc & Ind Rel' and 'HRIR201-Tut-T1 Managing Human Resc & Ind Rel'. Below these, a section titled 'You must allocate to only one of the following Parent Activities' lists ten different tutorial sessions, each with a radio button, a course ID, a time slot, and the number of free seats remaining. The session 'HRIR201-Tut-T1/4 (Tue 08:30 - 09:20)' is selected with a blue dot and has a green checkmark.

You will also be shown the timetables for all courses you are enrolled in, no matter if they have tutorials or not.



Trimester 1	
<b>Monday</b>	14:40-15:30 HRIR201-9007/1 Weeks: Week 10-Week 16, Week 19-Week 23 Location:GBLT1 Zone:Pipitea
<b>Tuesday</b>	08:30-09:20 HRIR201-TuT-T1/4 Weeks: Week 11-Week 16, Week 19-Week 23 Location:RWW127 Zone:Pipitea
<b>Wednesday</b>	14:40-15:30 HRIR201-9007/1 Weeks: Week 10-Week 16, Week 19-Week 23 Location:GBLT1 Zone:Pipitea
<b>Thursday</b>	
<b>Friday</b>	

You can check out the timetable, under your tutorial options, before you make your tutorial requests.

3. If you click *Show Requirements* against a tutorial you will see the weeks and the room/campus.
4. From the list of tutorials simply click on the button beside the tutorial you wish to sign up to.
5. If you happen to select a tutorial that clashes with another of your classes, you will get a warning on the right-hand side and you will need to choose again. (The green tick indicates a non-clashing choice.)
6. Once you're happy with your choices, hit the *Save* button up in the grey menu line.

#### ***After you have saved/Changing your tutorial selection***

You *can* change your tutorial selection. If you have already clicked *Save* then when you make further changes and *Save* again, a new window will pop up stating that your choices have been saved.

In the window you will have the option to either log off myAllocator or make further changes (clicking on the latter link will take you back to the allocation screen).

You won't see the pop up page until you've hit the *Save* button for the first time.

#### **Questions and Answers**

**Q:** What are the two messages about submitting and approving choices?

**A:** Ignore them. We don't have a submission/approval process and are having this removed. *Save* is all you need in order to submit your choice of tutorials.

**Q:** What are the notes (in the menu)?

**A:** Ignore this we are removing this option until myAllocator can actually link notes to emails.

**Q:** What if there are no tutorials viewable or available?

**A:** If you have been told the course has tutorials that are ready to register into and you do not see them or they are all full, you will need to contact your course administrator. They are able to look after waitlists and they will also let the timetabling team know if a new tutorial needs to be created or made available for selection.