

School of Accounting and Commercial Law

MMPA 517 SPECIAL TOPIC: CURRENT ISSUES IN TAXATION

Trimester 1, 2016

COURSE OUTLINE

Prescription

Current issues in taxation. Emphasis will be placed on understanding and analysing recent and ongoing developments in domestic and international taxation.

Course Learning Objectives

Students who pass this course should be able to:

- a) Identify and explain the context of a range of current issues in taxation;
- b) Explain the antecedents and drivers of these current issues;
- c) Assess ongoing developments relating to tax policy;
- d) Analyse current international tax policy issues, with reference to their impact on New Zealand.

Course Content

This inter-disciplinary course further develops tax concepts introduced in MMPA 509. The course focuses on topical issues facing the tax discipline, building on previous knowledge gained. As well as building on existing knowledge, new themes are introduced throughout the course.

The schedule of topics that will be covered is outlined at the end of this course outline.

Trimester Dates

Teaching Period: Monday 29th February – Friday 3rd June

Study Period: Monday 6th June – Thursday 9th June

Examination Period: Friday 10th June – Wednesday 29th June (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 11th March 2016.
2. The standard last date for withdrawal from this course is Friday 13th May 2016. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an 'Application for Associate Dean's Permission to Withdraw Late' including supporting documentation. The application form is available from either of the Faculty's Student Customer Service Desks or [online](#).

Names and Contact Details

*Course Coordinator
& Lecturer*

Lisa Marriott

lisa.marriott@vuw.ac.nz

Office hours: By appointment

Office

RH 603

Telephone

463 5938

<i>Lecturer</i>	Andrew Smith andrew.smith@vuw.ac.nz Office hours: By appointment	RH 620	463 6707
<i>Course Administrator</i>	Rebekah Sage rebekah.sage@vuw.ac.nz Office hours: Monday-Friday, 8.30 am-5.00 pm	RH 728	463 6921

Class Times and Room Numbers

Wednesdays: 12.40-3.30 pm

Venue: RH LT 3 (Rutherford House, Lecture Theatre 3), Pipitea Campus.

Course Delivery

The course is delivered in one three-hour lecture a week. The course lecturers will assign readings and out-of-class work that is expected to be completed. A thorough understanding of all assigned material is essential. The lecture will involve a range of activities from group work to discussion and lectures. Course lecturers will post material on Blackboard. It is suggested that students regularly check Blackboard for updates, announcements and materials.

Readings

There is no required text for this course. Readings will be provided by each lecturer at the commencement of each topic. Readings will include academic journal articles and government discussion documents.

Mandatory course requirements

In addition to obtaining an overall course mark of 50 or better, students must participate in a group presentation in order to develop oral communication and teamwork skills in relation to course learning objectives (a), (b) and (c).

If you believe that exceptional circumstances may prevent you from meeting the mandatory course requirements, contact the Course Coordinator for advice as soon as possible.

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

www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

Expected Workload

As MMPA 517 is a 15-point paper, it is expected that students will work for 150 hours across the course. Lectures and assessments account for 36 hours of this time. Accordingly, students are expected to allocate approximately ten hours per week during the teaching weeks (outside of class) to lecture preparation, lecture review, readings, and assignments.

Assessment

The Assessment Handbook will apply to all VUW courses: see

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

There are three assessment items in this course:

Item	%	Duration	Date	Course Learning Objectives Assessed
Mid-trimester Test	35%	60 minutes, closed book	Wed 6 April, RH LT 3, 12.40	ALL
Group Presentations	15%		Wed 25 May and Wed 1 Jun, 12.40pm, RH LT 3	(a), (b), (c)
Final Exam	50%	120 minutes, closed book	TBA (see 'Examinations' below)	ALL

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 will be scheduled at some time during the following period:

Friday 10th June – Wednesday 29th June (inclusive)

Penalties

- **Tests**

Unjustifiable absence from a test will result in a mark of 'zero' for that test and may result in a student not meeting the mandatory course requirements.

Students unable to take scheduled tests due to exceptional circumstances, must complete the 'Consideration of Exceptional Personal Circumstances for Tests Application Form' available on Blackboard. Submit this form to the MPA Administrator as early as possible, preferably before the test date.

Note: The submission of an application does not mean that the test requirement has been changed or waived. Penalties, as detailed above, will apply if it is not successful.

Exceptional Personal Circumstances include an impairment assessed by Disability Services, illness, bereavement, circumstances involving the health or wellbeing of a relative or close friend, compulsory attendance at court, national or international representative commitments, significant cultural commitments, or activities in which the student is representing the University.

*Note: Not being organised or failing to plan ahead are **not** exceptional circumstances.*

Group Work

Group work is required for the assessed presentations. It is expected that preparation and practice of these presentations will require approximately 6-10 hours of your time outside of the scheduled class time.

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.

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.

Student feedback

Student feedback on University courses may be found at www.cad.vuw.ac.nz/feedback/feedback_display.php.

Communication of Additional Information

Additional information concerning this course will be provided in lectures and posted on Blackboard: <http://blackboard.vuw.ac.nz>. Urgent notices will be circulated by email.

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.

LECTURE SCHEDULE

Lecture	Date	Topic	Lecturer
1	2 Mar	The international tax environment.	AS
2	9 Mar	Double tax agreements and setting of international taxing norms.	AS
3	16 Mar	International tax avoidance strategies.	AS
4	23 Mar	Harmful tax competition and OECD base erosion and profit shifting projects.	AS
<i>Easter Break 24 – 30 March</i>			
5	30 Mar	No lecture on Wed 30 March	
6	6 Apr	Mid-trimester Test, 60 minutes (RH LT 3) International tax topic	AS
7	13 Apr	Current issues in taxation: Retirement savings and taxation.	LM
8	20 Apr	Current issues in taxation: Interaction between the tax system and the welfare system.	LM
<i>Mid-Trimester Break 25-30 April 2016</i>			
9	4 May	Current issues in taxation: Capital gains and losses; the politics of tax; taxes and corruption; electric vehicles.	LM
10	11 May	**No scheduled lecture this week. Instead Lisa will meet with groups to discuss your presentations. Times and available dates are below this table.	LM
11	18 May	Current issues in taxation: Using the tax system to influence behaviour and outcomes (food taxes); Taxes and inequality.	LM
12	25 May	Assessed Presentations	LM
13	1 June	Assessed Presentations (if required)	AS

Staff: LM = Lisa Marriott; AS = Andrew Smith

****Presentation groups will be allocated at the lecture on 13th April. After this time, please schedule a time for your group to meet with Lisa Marriott at one of the available times:**

Tuesday 10 May: 8.30am, 9.30am, 10.30am, 12.30pm. 1.30pm. 2.30pm. 3.30pm. 4.30pm. 5.30pm

Thursday 12 May: 8.30am, 9.30am, 10.30am, 1.30pm

Friday 13 May: 2.30pm, 3.30pm, 4.30pm