

School of Accounting and Commercial Law

TAXN 305 TAX POLICY

Trimester 2, 2016

COURSE OUTLINE

Prescription

The theory and application of tax policy.

Course Learning Objectives

1. Investigate contemporary tax policy issues in New Zealand;
2. Compare New Zealand's tax policy with tax policy development in other countries;
3. Explain and critique the criteria for answering tax policy proposals;
4. Apply tax policy frameworks to a contemporary tax policy issue at an advanced level.

Course Content

A lecture outline, which lists the topics covered in the course, is shown at the end of this course outline. Further information will be provided by lecturers.

Trimester Dates

Teaching Period: Monday 11th July – Friday 14th October

Study Period: Monday 17th October – Thursday 20th October

Examination Period: Friday 21st October – Saturday 12th November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 22nd July 2016.
2. The standard last date for withdrawal from this course is Friday 23rd September 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

<i>Course Coordinator & Lecturer:</i>	Associate Professor Lisa Marriott lisa.marriott@vuw.ac.nz Office Hours: To be advised	RH603	463 5938
<i>Lecturer:</i>	Associate Professor David White david.white@vuw.ac.nz Office Hours: To be advised	RH703	463 5705
<i>Lecturer:</i>	Associate Professor Andrew Smith david.white@vuw.ac.nz Office Hours: To be advised	RH620	463 6707

Course Administrator: Lee Vassiliadis RH708 463 5383
 lee.vassiliadis@vuw.ac.nz
 Office hours: Monday-Friday 8.30am-5pm
 (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)

Class Times and Room Numbers

Monday: 4.40pm-5.30pm GB LT 4
 Tuesday: 1.40pm-3.30pm GB LT 2

Course Delivery

This course is delivered via lectures and workshops.

Readings

There is no set textbook for this course. Readings will be allocated by the course lecturers.

Mandatory Course Requirements

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

Deliver one presentation, so that they have the opportunity to develop oral communication and teamwork skills in relation to each of the four course learning objectives.

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

You should expect to spend on average 10 hours per week on the course (*excluding* time to study for the test and final examination). How this time is made up varies from week to week, but typically comprises:

- 3 hours in scheduled lectures and workshops;
- 5 hours preparing for assessments;
- 3 hours reading for lectures, and revising lecture and tutorial notes.

In order to benefit fully from lectures, you should read the relevant materials relating to each lecture topic *before* the lectures.

Assessment

The Assessment Handbook will apply to all VUW courses: see

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

To pass this course, you must obtain a weighted average mark of 50% or more from the 4 pieces of assessment in the course stated below.

	<i>Percentage of final grade</i>	<i>Date</i>	<i>Course Learning Objectives</i>
Group presentations	15%	A list of topics will be provided in the first week of class A rubric will be provided on how the presentations will be assessed	ALL
Test (90 minutes) Closed Book	45%	The test will be held during the scheduled class time on Tuesday 6 September	3, 4
Examination (90 minutes) Closed Book	40%	The exam will be held during the scheduled class time on Tuesday 11 October	ALL

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.

Student feedback

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

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

This Course Outline, along with other information and materials relating to the course, is available on *Blackboard*. You are expected to have access to *Blackboard* to participate in this course. All announcements and notices are posted in the *Announcements* section of *Blackboard*. If you have problems accessing *Blackboard*, you should contact Student Computing Services or the Course Administrator.

Additional information is also conveyed to you in the lectures, and important announcements are e-mailed to your VUW student 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.

TAXN 305 COURSE PROGRAMME

Week No:	Week Beginning	Topic	Lecturer
1	11 Jul	Introduction	DW
2	18 Jul	Tax policy objectives	DW
3	25 Jul	Tax policy process	DW
4	1 Aug	Tax bases	DW
5	8 Aug	Tax Policy Case Study	AS
6	15 Aug	Tax Policy Case Study	AS
7	5 Sep	5 September Revision Class 6 September Mid-Term Test during scheduled class time (90 minutes)	AS
8	12 Sep	Using tax policy to influence behaviour – rewards for ‘good’ behaviour	LM
9	19 Sep	Using tax policy to influence behaviour – punishments for ‘bad’ behaviour	LM
10	26 Sep	No scheduled lectures this week Group meetings with course lecturers	LM / DW / AS
11	3 Oct	Assessed presentations (30 minutes / group)	LM
12	10 Oct	10 October Revision Class Tuesday 11 October Final Exam during scheduled class time (90 minutes)	LM

This is a general lecture outline only. Some topics may be addressed in a different week from that shown here.

Staff: DW – David White, AS – Andrew Smith, LM – Lisa Marriott

In week 10 there will be no scheduled lectures. Instead, groups will have one-on-one meetings with one of the course lecturers to discuss their presentations. We recommend that groups use the allocated lecture times on Monday 26 September and Tuesday 27 September to meet with their groups and work on their presentations in order that the maximum benefit can be obtained from the one-on-one meetings.

Please choose a time from the following options to meet with one of the course lecturers in your group. When your group has agreed a time that will suit all group members, please email the course lecturer to confirm that time.

Lisa

Thu 29 September: 9.30, 10.30, 11.30, 12.30, 1.30, 2.30, 3.30, 4.30

Fri 30 September: 8.30, 9.30, 10.30, 2.30, 3.30, 4.30

David

Mon 26 September: 8.30, 9.30, 10.30, 11.30, 12.30, 2.30, 3.30, 4.30

Tues 27 September: 8.30, 9.30, 10.30, 11.30, 12.30

Andrew

Wed 28 September: 1.40, 2.40, 3.40, 4.40

Thu 29 September: 10.30, 11.30, 1.40, 2.40, 3.40