

School of Accounting and Commercial Law

MMPA 517 SPECIAL TOPIC: CURRENT ISSUES IN TAXATION

Trimester 3, 2015

COURSE OUTLINE

<u>Names and Contact Details</u>	Office	Telephone
<i>Course Coordinator & Lecturer</i> Lisa Marriott lisa.marriott@vuw.ac.nz Office hours: TBA	RH 603	463 5938
<i>Lecturer</i> Andrew Smith andrew.smith@vuw.ac.nz Office hours: TBA	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

Trimester Dates

From the week starting Monday 16th November to the week ending Friday 19th February.

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 27 November 2015.
2. The standard last date for withdrawal from this course is 26 January 2016.

After the last date stated in #2, 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.

Class Times and Room Numbers

Wednesdays: 5.40-8.30 pm

Venue: GB LT3 (Government Buildings Lecture Theatre 3), Pipitea Campus.

Teaching Format

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.

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.

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.

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.

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.

Assessment

There are three assessment items in this course:

Item	%	Duration	Date	Course Learning Objectives Assessed
Mid-trimester Test	35%	60 minutes, closed book	Wed 16 Dec, 5.40pm, GB LT 3	ALL
Group Presentations	15%		Wed 3 Feb and Wed 10 Feb, 5.40pm, GB LT 3	(a), (b), (c)
Final Test	50%	120 minutes, closed book	Wed 17 Feb, 5.40pm, GB LT 3	ALL

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.*

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.

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50 or better, students must participate in a group presentation.

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.

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

Student feedback

Student feedback on University courses may be found at
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.

LECTURE SCHEDULE

Lecture	Date	Topic	Lecturer
1	18 Nov	The international tax environment	AS
2	25 Nov	Double tax agreements and setting of international taxing norms.	AS
3	2 Dec	International tax avoidance strategies	AS
4	9 Dec	Harmful tax competition and OECD base erosion and profit shifting projects	AS
5	16 Dec	Mid-trimester Test, 60 minutes (GB LT 3) International tax topic	AS
MID-TRIMESTER BREAK (Tuesday 22 Dec – Monday 4 January)			
6	6 Jan	Current issues in taxation: Retirement savings and taxation	LM
7	13 Jan	Current issues in taxation: Interaction between the tax system and the welfare system	LM
8	27 Jan	Current issues in taxation: Capital gains and losses; the politics of tax	LM
9	3 Feb	Current issues in taxation: Using the tax system to influence behaviour and outcomes	LM
10	Friday 5 Feb	Assessed Presentations	LM
11	10 Feb	Assessed Presentations	LM
	17 Feb	Final Test, 120 minutes, GB LT 3, 5.40pm	

Staff: LM = Lisa Marriott; AS = Andrew Smith

Please note amended lecture dates – there will be no class on Wednesday 20 January