

Course Title: **Tax Administration**

Course Code: **LAWS822**

Descriptor Start Date: **01/01/2021**

POINTS: **30.00**

LEVEL: **8**

PREREQUISITE/S: **None**

COREQUISITE/S: **None**

RESTRICTION/S: **369010**

LEARNING HOURS

Hours may include lectures, tutorials, online forums, laboratories. Refer to your timetable and course information in Canvas for detailed information.

Total learning hours: 300

PRESCRIPTOR

A theoretical and applied study of tax administration. Assessments, tax investigations and audits, disputes resolution and challenge procedures are considered. Other topics include: tax penalties; binding rulings; scope of judicial review; principles of freedom of information and privacy; and taxpayers' rights

LEARNING OUTCOMES

1. Understand and analyse Rules relating to tax administration under the Income Tax Act 2007 and Tax Administration Act 1994.
2. Determine the policy issues in tax administration.
3. Argue for the reform options and normative design principles.

CONTENT

Tax investigations and audits;
Disputes resolution and challenge procedures;
Tax penalties;
Binding rulings;
Scope of judicial review;
Freedom of information and secrecy;
Taxpayer's rights;
Selected topics

Disclaimer: Course descriptors may be amended between teaching periods/semesters

LEARNING & TEACHING STRATEGIES

An appropriate range of strategies that may include lectures, workshops & online learning.

ASSESSMENT PLAN

Assessment Event	Weighting %	Learning Outcomes
Internal Assessment	100.00	-

Grade Map

MAP1

A+ A A- Pass with Distinction
B+ B B- Pass with Merit
C+ C C- Pass
D Fail

Overall requirement/s to pass the course:

LEARNING RESOURCES

Details of all learning resources (including journals, databases, websites etc) are available on Canvas. Required Text(s): If there is a required text, details are available by searching the University Bookshop's website: www.ubs.co.nz

For further information, contact: Te Ara Pakihi, Te Ohanga Me Te Ture - Faculty of Business, Economics and Law

Principal Programme: AK1044, Master of Laws

Related Programme/s: AK1044 LLM, AK1050 PgCertLaw, AK3712 BBus(Hons), AK3741 PgDipBus, AK3742 PgCertBus

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