

# Taxation Law

2020

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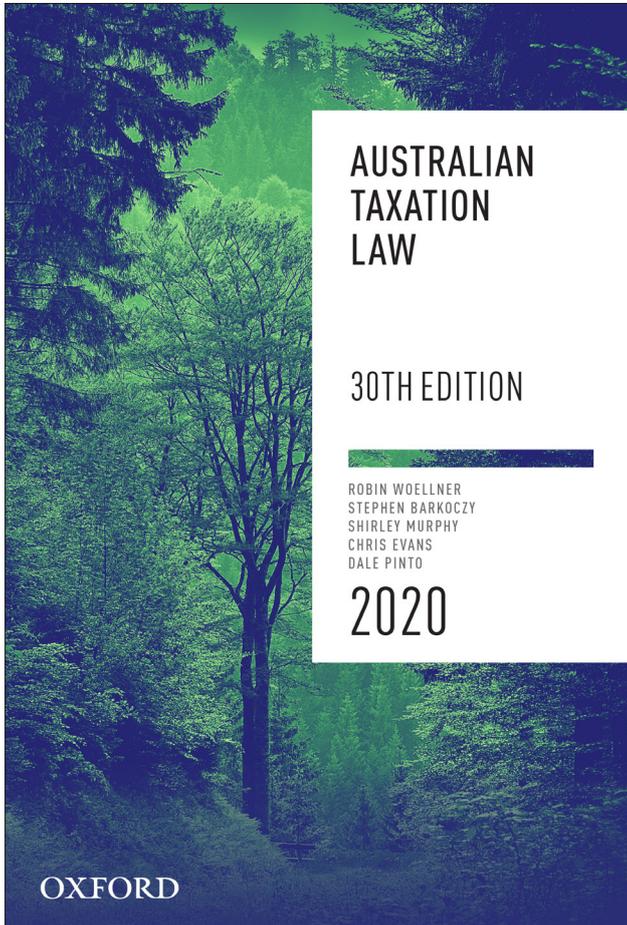
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# Taxation Law



## Australian Taxation Law 2020

Thirtieth Edition  
Robin Woellner, Stephen Barkoczy,  
Shirley Murphy, Chris Evans,  
& Dale Pinto  
9780190323738  
February 2020  
[oup.com.au/woellner2020](http://oup.com.au/woellner2020)



Celebrating the publication of its 30th edition, *Australian Taxation Law 2020* comprehensively examines the fundamental taxation legislation that underpins the Australian tax system. It focuses on the core areas of income tax, CGT, corporate tax, FBT, GST, superannuation and state taxes (state land tax, payroll tax and stamp duties).

This text provides extensive expert analysis of the latest legislative provisions, case law developments and rulings, administrative reforms and policy announcements. It has been designed to help students navigate the complexities of taxation law and includes practical examples that will help them learn how to apply the law to real-life situations.

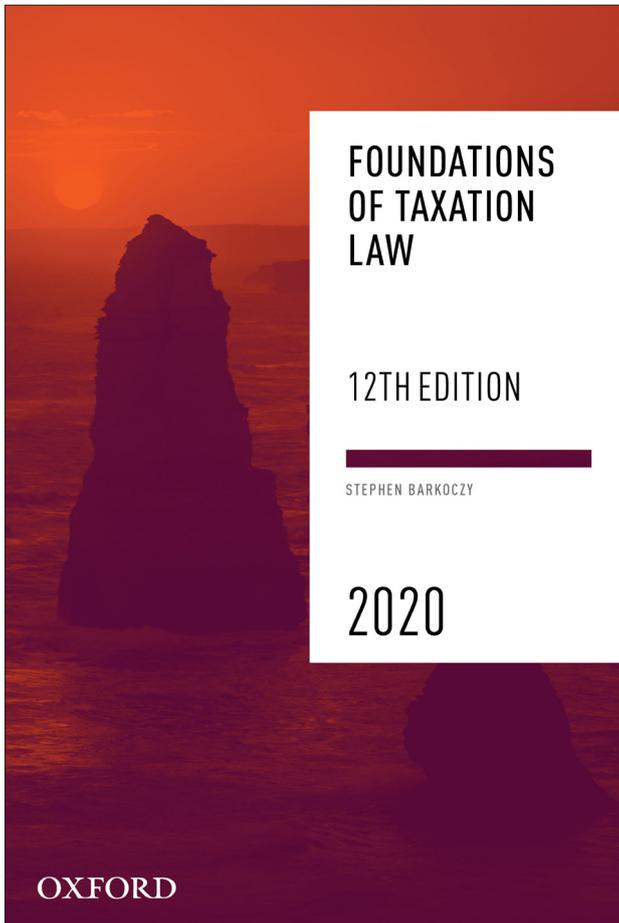
### NEW TO THIS EDITION

- Incorporates the latest major legislative reforms and key decisions of courts and tribunals
- Includes tax rates for the 2019/20 financial year
- Discussion on:
  - The Government's proposal to remove the CGT main residence exemption for foreign residents
  - Changes to the eligibility rules for small business CGT concessions, and the 'similar business' test for carry-forward of corporate losses
  - New rates for the taxation of superannuation benefits and termination payments, and the extension of eligibility to make personal superannuation contributions
  - The High Court's decision on legal professional privilege following Glencore International AG's attempt to restrain the ATO from using documents leaked in the 'Paradise Papers'
  - The landmark decision in *Moreton Resources Ltd v Innovation and Science Australia* [2019] FCAFC 120, clarifying the meaning of 'core Research & Development activities'.

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# Taxation Law



## Foundations of Taxation Law 2020

Twelfth Edition

Stephen Barkoczy

9780190323783

January 2020

[oup.com.au/foundations2020](http://oup.com.au/foundations2020)



*Foundations of Taxation Law 2020* is designed to progressively build your understanding of taxation law, helping you navigate the complex legislation that governs its operation. It tackles areas of significant and practical importance, and cross-references topics to specific provisions and relevant cases to help you find the source of law.

Now in its twelfth edition, this text is your guide to understanding fundamental taxation law concepts, supported by discussion of legislative provisions, cases and rulings. It covers a broad range of Commonwealth taxes, including income tax, GST, FBT and superannuation taxes, and explores comparative social, economic, political and international issues.

Use in conjunction with the *Core Tax Legislation and Study Guide* for legislative provision extracts and the *Australian Tax Casebook* for summaries of the cases covered in this text.

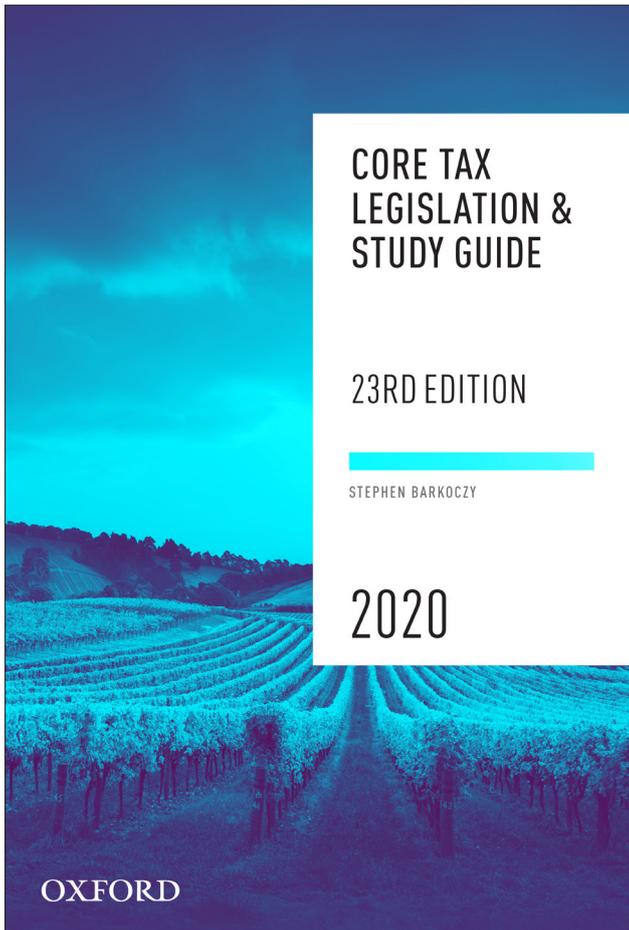
### INCLUDED IN THIS EDITION

- Important legislative reforms, case law developments, administrative changes and policy announcements, including expanded policy and technical discussion
- Extensive analysis of the Morrison Government's 2019 Budget measures, including its tax cuts, as well as discussion of the tax issues raised in the 2019 election
- Detailed discussion of important developments, such as:
  - the new business continuity test for carrying forward corporate losses
  - the new single touch payroll regime
  - recent international tax and anti-avoidance reforms
- User-friendly diagrams, examples and tables that condense the law and clarify complex concepts
- End-of-chapter study questions and further reading suggestions to assist with exam preparation and assessments.

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To see a table of contents, visit [oup.com.au/foundations2020](http://oup.com.au/foundations2020)

# Taxation Law



## Core Tax Legislation & Study Guide 2020

Twenty-third Edition

Stephen Barkoczy

9780190323776

February 2020

[oup.com.au/coretax2020](http://oup.com.au/coretax2020)



*Core Tax Legislation & Study Guide 2020* is a reference text designed to assist students as they undertake courses in Australian taxation law. It brings together the core provisions they need to know into one user-friendly text and teaches them how to apply relevant principles to realistic situations. This text is presented in three parts.

Part 1 contains the Study Guide which provides students with instruction on tax law research practices, along with advice on note taking, essay writing, exam preparation and answering techniques. It includes a style guide that explains how to cite references to legislation, cases, articles, rulings and reports for assignments. A list of tax websites and journals provides further reference.

Part 2 contains the Core Tax Legislation, reproducing the major provisions in Commonwealth tax and related legislation, regulations and treaties that students will encounter in their subjects. It covers key income tax, GST, FBT, superannuation and tax administration legislative and regulatory provisions, as well as many of the important provisions covered in specialist graduate taxation law courses.

Part 3 features the Legislation Index, covering the relevant legislative and regulatory provisions in Part 2.

Updated to incorporate all recent amendments, this text can be used in conjunction with *Foundations of Taxation Law*, *Australian Taxation Law*, the *Australian Tax Casebook*, and the *Australian Master Tax Guide*.

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**Part 2:** Core Tax Legislation

**Part 2A:** Income Tax Assessment Act 1997

**Part 2B:** Income Tax Assessment Act 1936

**Part 2C:** International Income Tax Provisions

**Part 2D:** Rates and Other Income Tax Provisions

**Part 2E:** Goods and Services Tax Provisions

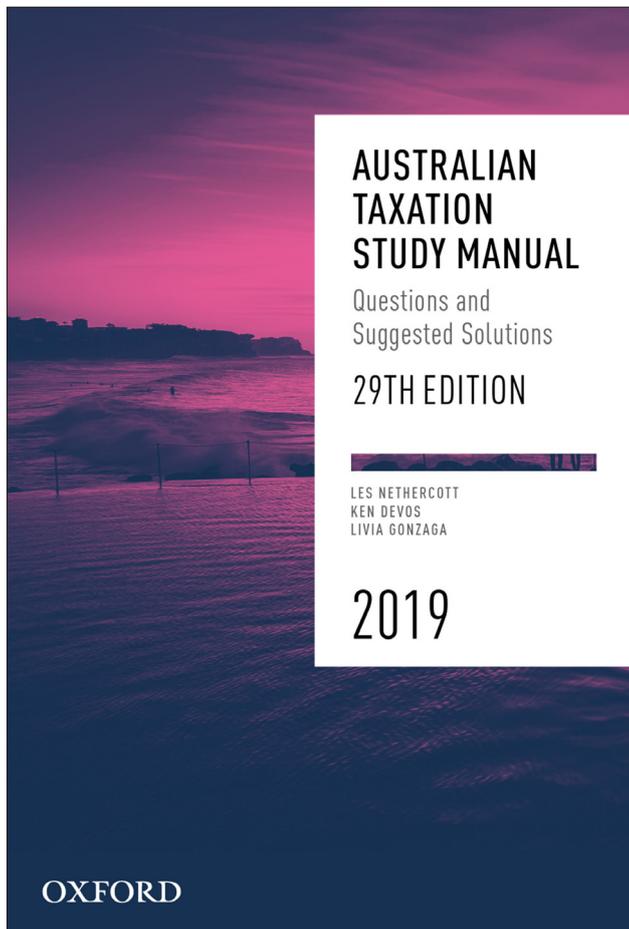
**Part 2F:** Fringe Benefits Tax Provisions

**Part 2G:** Constitutional and Administrative Provisions

**Part 2H:** Superannuation and Other Provisions

**Part 3:** Legislation Index

# Taxation Law



## Australian Taxation Study Manual 2019: Questions and Suggested Solutions

Twenty-ninth Edition

Les Nethercott, Ken Devos, & Livia Gonzaga

9780190322922

July 2019

[oup.com.au/nethercott29e](http://oup.com.au/nethercott29e)



The *Australian Taxation Study Manual 2019* is your practical guide to the real-life tax problems you will encounter as a professional, whether you're working for multinational corporations, small businesses, or individuals. It fosters an understanding of the legislation and key principles of taxation law with over 600 exercises that encourage you to apply your knowledge to contemporary scenarios.

Questions are graded by level of complexity and are designed to assess your understanding of key concepts by requiring you to support your answers with reference to the relevant legislation and case law. It covers twelve key areas of taxation law and practice, and includes questions with suggested solutions and questions without solutions.

### KEY FEATURES

- Fully updated for the 2018/19 financial year and reflective of recently enacted legislative and juridical developments
- All calculations updated to reflect changes for the 2018/19 tax year rates and rebates
- Multi-issue Case Study Questions assess students' knowledge across multiple taxation topics within the one scenario
- Questions without Solutions can be used for self-assessment, tutorials or weekly assignments
- Questions with Solutions provide fully worked calculations, allowing students to assess how accurately they have applied their knowledge of tax law
- A topical index, case table and list of legislation and rulings help readers quickly navigate and access relevant sections of the law
- Cross-referenced with the *Australian Master Tax Guide*, *Australian Taxation Law* and *Foundations of Taxation Law*.

### CONTENTS

Taxation Rates and Rebates for the 2018/19 Year of Income

**Section 1:** Questions with Suggested Solutions

**Section 2:** Questions without Suggested Solutions

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**Category B:** Other Questions

**Category B:** Multi-Issue Questions

**Section 3:** Suggested Solutions Cases

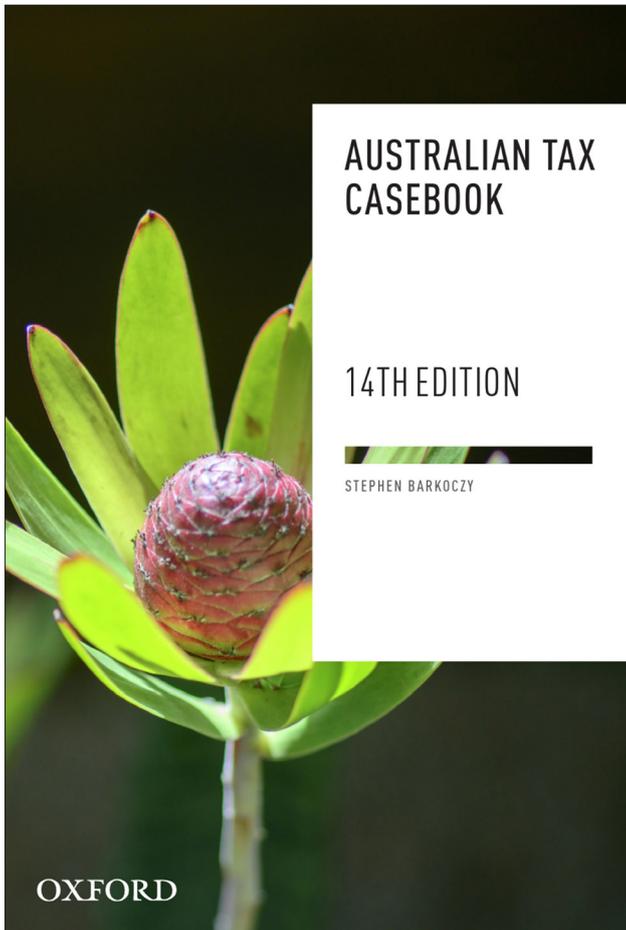
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# Taxation Law



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## Australian Tax Casebook

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Fourteenth Edition  
Stephen Barkoczy  
9780190309824  
January 2018  
[oup.com.au/casebook14e](http://oup.com.au/casebook14e)



The *Australian Tax Casebook* is a comprehensive reference text with more than 640 case summaries dealing with income tax, the fringe benefits tax, the goods and services tax, and other areas related to federal taxation law.

Designed for taxation students and practitioners, the fourteenth edition is highly accessible, with each summary identifying the essential facts and arguments of a case, including the fundamental issues and outcomes, while incorporating the relevant judicial statements.

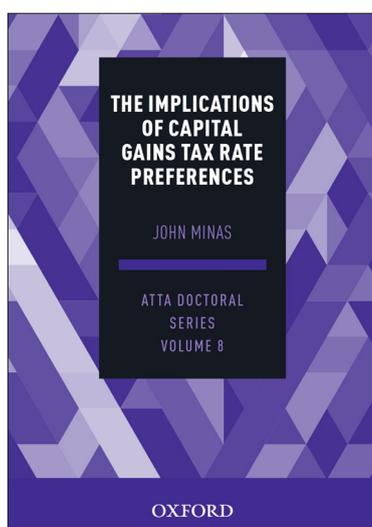
The *Australian Tax Casebook* is a valuable and time-saving resource that can be used as a companion text with *Foundations of Taxation Law*, *Australian Taxation Law* and the *Australian Master Tax Guide*.

### CASES IN THIS EDITION INCLUDE:

- *ATS Pacific Pty Ltd & Anor v FC of T*
- *Ausnet Transmission Group Pty Ltd v FC of T*
- *Brookton Co-operative Society Ltd v FC of T*
- *Bywater Investments Ltd & Ors v FC of T*; *Hua Wang Bank Berhad v FC of T*
- *Case X4*
- *FC of T v Charlton*
- *Devi v FC of T*
- *Elder v FC of T*
- *Merrill Lynch International (Australia) Ltd & Ors v FC of T*
- *FC of T v Mochkin*
- *FC of T v Secretary to the Department of Transport (Vic)*
- *Tan v FC of T*
- *FC of T v Toms*
- *Travelex Ltd v FC of T* (updated High Court appeal, which replaces a lower court version)

# OUPANZ ATTA Doctoral Series

Oxford University Press Australia and New Zealand (OUPANZ) and the Australasian Tax Teachers Association (ATTA) have partnered together for the OUPANZ ATTA Doctoral Series, a competition that provides academics with the opportunity to publish their thesis with OUPANZ. See the 2019 winning entry below.



## The Implications of Capital Gains Tax Rate Preferences

ATTA Doctoral Series: Volume 8

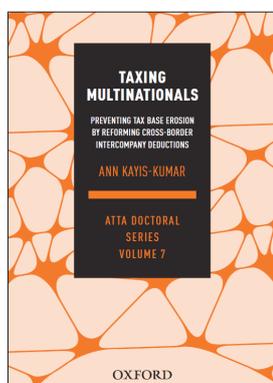
John Minas  
9780190324377  
December 2019  
[oup.com.au/minas](http://oup.com.au/minas)



*The Implications of Capital Gains Tax Rate Preferences* explores key aspects of one of the more controversial questions in tax policy – what is the appropriate way to tax capital gains? In asking this question, it examines whether the 50% Capital Gains Tax (CGT) discount for personal taxpayers in Australia has been successful in achieving its original objective of revenue neutrality.

See more titles from the OUPANZ ATTA Doctoral Series

## Taxing Multinationals: Preventing Tax Base Erosion through the Reform of Cross-border Intercompany Deductions

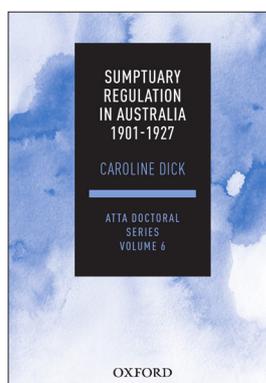


ATTA Doctoral Series: Volume 7  
Ann Kayis-Kumar  
9780190319311  
March 2019  
[oup.com.au/kayiskumar](http://oup.com.au/kayiskumar)



*Taxing Multinationals* considers whether equalising the tax deductibility of fungible intercompany funding activities would minimise opportunities for cross-border tax planning by multinationals.

## Sumptuary Regulation in Australia 1901-1927

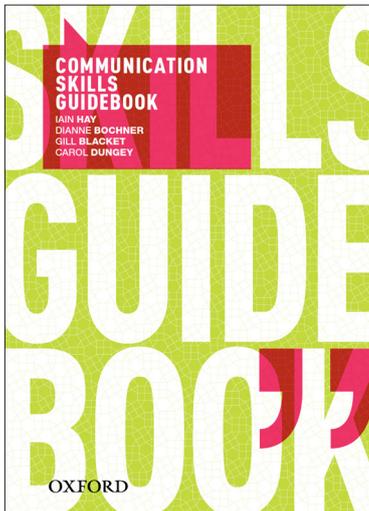


ATTA Doctoral Series: Volume 6  
Caroline Dick  
9780190312763  
May 2018  
[oup.com.au/dick](http://oup.com.au/dick)



*Sumptuary Regulation in Australia 1901-1927* examines the post Federation period to reveal that the sumptuary impulse was alive and well in the emergent modern Australia.

# Academic Skills



## Communication Skills Guidebook

Iain Hay, Dianne Bochner, Gill Blacket, Carol Dungey

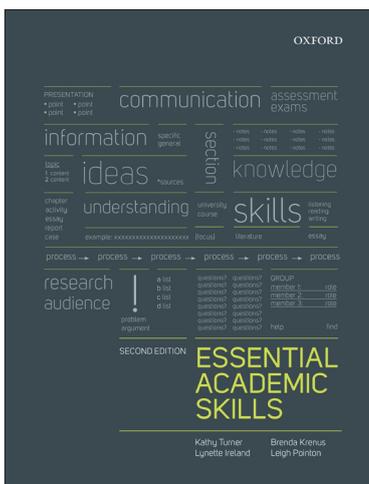
9780190302450

May 2015

[oup.com.au/hay](http://oup.com.au/hay)



The *Communication Skills Guidebook* will equip students with the essential communications skills they need to succeed at university, including: getting the most from their library; writing a good essay and constructing a sound argument; using correct grammar and punctuation; presenting research findings; referencing their work; working in groups; public speaking; and exam techniques.



## Essential Academic Skills

Second Edition

Kathy Turner, Lynette Ireland, Brenda Krenus, Leigh Pointon

9780195576054

September 2011

[oup.com.au/turner2e](http://oup.com.au/turner2e)



*Essential Academic Skills* encourages and supports students to develop their skills to become the best learners they can be. It takes a step-by-step approach to the essential skills required to complete a university degree and provides comprehensive learning support through examples and activities with appropriate academic examples for each step in the skill learning process.

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