

2011 Australasian Tax Teachers Conference

**Trials and tribulations in Teaching
Tax Law.
Tax - it's much more than numbers!**

by

Dr Justin Dabner

School of Law, James Cook University, Cairns Campus

Fellow, Taxation Law and Policy Research Institute, Monash
University

Trials and tribulations in teaching tax law

Some things learnt from past conferences

- Michael Blissiden, “Using the Web as a Resource to Facilitate Student Learning and Engagement on Landmark Taxation Law cases”, Tasmania 2008
- Colleen Mortimer, “Tax Lecturer Replaced by a Computer: Using technology in your teaching – dispelling some of the myths”, Tasmania 2008
- Bernadette Smith and Sonia Shimeld, “Drawing accounting students into tax”, Wellington 2005
- Helen Hodgson, “E-quizzes – a case study”, Wellington 2005
- Margaret McKerchar, “An appraisal of research-led teaching in the context of taxation: can both teacher and student benefit”, Adelaide 2004
- Tom Delany, “Tax teaching – 2004 style”, Adelaide 2004
- Brett Freudenberg and Lisa Samarkovksi, “Enthusiasing students to learn through contextualization and information literacy”, Sydney 2010

Trials and tribulations in teaching tax law

My approach to teaching tax

- Dealing with the detail
- Dealing with the complexity
- Dealing with the numbers
- Dealing with the philosophical and ethical dimension
- Keeping their eyes open
- Keeping it real

Trials and tribulations in teaching tax law

Section 165-55 of the GST Act 1999

“For the purposes of making a declaration under this Subdivision, the Commissioner may:

- a) treat a particular event that actually happened as not having happened; and
- b) treat a particular event that did not actually happen as having happened....”

Trials and tribulations in teaching tax law

THE NEW TAX SYSTEM



AUSTRALIAN TAXATION OFFICE

1040 EZ 2 DO - TAX FORM

New Simplified Tax Form for 2002 Taxes

1. How much money did you make? \$ _____
2. Send it to us.



Trials and tribulations in teaching tax law

Some constraints on how we teach

- Time constraints
- Institutional constraints
- Surface v deep learning
- Policy v black letter law
- Foreign students
- Business v Law students
- Marshalling technology
- Assessment

Trials and tribulations in teaching tax law

A photograph showing a person's hand holding a pen, poised to write on a document. The scene is dimly lit, with a strong light source from the right creating a bright glow on the document and the hand. The text "Over to you...." is overlaid in yellow on the document.

Over to you....

Trials and tribulations in teaching tax law

