Subject outline

CAF306AU Tax and Business Law (TBAU)

1. Administrative information

Subject code and title	CAF306AU Tax and Business Law (TBAU)
Version 02	September 2026
Duration	The subject is designed to be self-paced with the final exam to be completed within six months of starting the subject
Result type	Pass/Fail
Mode of delivery	Online
Pre-requisite	CAF301 Financial Accounting (FA)
Subject workload	The expected self-directed workload for this subject is 60 hours plus a three-hour exam. Candidates are advised to plan their enrolment carefully around work and other commitments to ensure they can devote the required time to their studies.
Pass requirements	To pass the subject a candidate must achieve at least 60% in the final exam.
CA Foundations contact details	Phone: 1300 137 322 (within Australia) 0800 4 69422 (within New Zealand) +61 2 9290 5660 (outside of Australia) Email: service@charteredaccountantsanz.com Address: CA ANZ, 33 Erskine Street SYDNEY 2000 NSW

2. Subject description

The Tax and Business Law (TBAU) subject covers essential elements of business law and tax law as they relate to the role of an accountant in Australia. To provide adequate advice on business decisions, an accountant must understand the structure of the Australian tax system and the legislative framework. Topics covered in this subject include:

Topic 1 – The Australian legal system

Topic 2 – Business law

Topic 3 – Fraud and negligence

Topic 4 – Tax law and administration

Topic 5 – Income and deductions

Topic 6 – Capital transactions

Topic 7 – Individuals

Topic 8 – Taxpayers in business

Topic 9 – Goods and services tax (GST)

Topic 10 – Fringe benefits tax (FBT)

3. Subject learning outcomes (SLOs)

On successful completion of the subject, candidates will be able to:

SLO1: Explain the key aspects of Australia's legal and regulatory frameworks affecting businesses

SLO2: Describe different business structures and explain their laws and regulations

SLO3: Identify taxation law sources and their administrative framework

SLO4: Determine the tax consequences of simple events and transactions

SLO5: Calculate taxable income and tax payable for individuals and business entities

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4. Learning resources and support materials

A range of online resources is available in My Capability Learn. These include the following:

- A study guide and/or other readings that candidates are directed to read
- Videos, eLearns, quizzes, worked examples and practice questions that are interactive and support candidates in developing knowledge and skills
- Knowledge checks to support self-assessment and reflection
- Course announcements and notices
- Links to additional course resources
- Course help, contacts for teaching staff and candidate support services
- CA ANZ library resources

Candidates should check My Capability Learn and My Capability Program regularly for updates.

Discussion forums

Discussion forums allow candidates to ask questions directly to teaching staff. This personalised support is available throughout the CA Foundations journey. Teaching staff will respond to questions within two business days.

CA ANZ Library

All candidates are encouraged to make use of the library service to support their learning. For further details about CA ANZ library services, visit: www.charteredaccountantsanz.com/member-services/resource-centre/library-and-information-service

5. Other required resources

To complete each subject successfully, candidates will need:

- A personal computer with reliable high-speed internet connection
- Sufficient internet data for videos, research materials, online assessments, discussion forums, chat groups, virtual classes and learning activities.

It is recommended that candidates have access to LinkedIn Learning during their studies. CA Foundations candidates can access this through the MyCA website as part of their provisional membership benefits. For more details, visit https://www.charteredaccountantsanz.com/learning-and-events/learning/linkedin-learning

6. Academic integrity

Academic integrity means applying ethical standards to all academic work, ensuring it is authentic, valid and credible. This includes acting with honesty, trust, fairness, respect, responsibility and courage.

CA ANZ actively promotes academic integrity and works to prevent:

- Cheating (including contract cheating)
- Plagiarism
- Collusion
- Falsification or fabrication of data
- Copyright infringement.

The Candidate Academic Integrity Policy and Procedure explains these principles and how CA ANZ handles allegations of academic misconduct. Candidates must understand and follow these principles to avoid academic misconduct.

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CA Foundation Policies

Before completing any assessment, candidates must complete the compulsory Foundations Academic Integrity Readiness and Foundations Academic Integrity Test. For policy details, visit: https://www.charteredaccountantsanz.com/become-a-member/entry-requirements/chartered-accountant/ca-foundations

7. Candidate support and assistance

CA ANZ provides various support services under the Candidate Accessibility and Inclusion Policy and Procedure. For details, visit: https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies

8. Disclaimer

This subject outline may be updated periodically. To ensure candidates have the correct version, they should check the subject welcome page in My Capability Learn before commencing their study.