

LLM 605 Taxation of Capital Gains (March 2011)

LS and LLM Links page <http://www.une.edu.au/library/lawlibrary/assignmentguides.php>

A link to the Assignment Guide can be found under LLM 605

eReserve 7 readings listed on eReserve for LLM605

Online Legal Databases:

<http://www.une.edu.au/library/resources/guides/law/databases.php>

CCH Online:

- Select Tax from the list of Contents on the left hand side of the screen by clicking in the box next to the Tax title
- Do a search for the term "*tax* income*" within Selected Content.
- Narrow your search by adding the term "*capital gains*" and search within results
- Look at the results under document type (caselaw, legislation, commentary)
- Drill down through the content of results by Topic and by Library by clicking on the + sign
- Text appears in the right hand column.

Legal Online:

- Click on the Home tab
- In the search box type "*tax* income*" and "*capital gains tax*"
- There should be 28 documents in Laws of Australia
- Results from your search are located on the right hand side of the screen and the list of legal principles are on the left hand side – look at 31. Revenue Law by clicking on the + sign to expand the contents, particularly 31.3 and 31.6.
- There should be 15 documents under Journals and 51 documents under Cases
- You can narrow your results further by including additional search terms.

FirstPoint

With FirstPoint you can:

- retrieve a case on a specific topic or point of law using Thomson's classification scheme;
- browse the hierarchical structure of cases using Thomson's classification scheme; and
- view relevant case details such as judges, date of judgment, digest notes for some cases, catchwords, litigation history, cases considered, cases citing, legislation judicially considered and words and cases judicially considered.
- Click on Cases. Look at Taxes and Duties from the alphabetical list on the left hand side – click on the + sign to expand the contents. Look at Income Tax and Related Legislation.

WebLaw: accessible from the Legal Database pages:

<http://www.une.edu.au/library/resources/guides/law/databases.php>