

This Version is No Longer Current
 The latest version of this module is available [here](#)

MODULE DESCRIPTOR

Module Title

Taxation Law

| | | | |
|-----------|---------------|-------------|--------|
| Reference | BS3933 | Version | 5 |
| Created | February 2018 | SCQF Level | SCQF 9 |
| Approved | April 2017 | SCQF Points | 15 |
| Amended | June 2018 | ECTS Points | 7.5 |

Aims of Module

To provide students with a working understanding of Taxation Law together with the skills needed to apply this to practical situations. Some appreciation of EU and international tax regulation is also included.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Demonstrate knowledge and application of statutory provisions relative to the areas of study at UK domestic, EU and international levels.
- 2 Provide an understanding of the philosophy, economics and history of taxation in the UK
- 3 Resolve the tax issues involved in both domestic and commercial situations.
- 4 Analyse the law and provide up to date guidance on tax matters.

Indicative Module Content

The philosophy of taxation and history of taxation in the UK; the litigation of tax disputes and the significance of devolution in relation to the law of taxation. The law relating to income tax, corporation tax and capital gains tax with consideration of the computation of liability for such taxes. The law of VAT and the significance of EU law in respect of the UK tax framework

Module Delivery

This is a lecture based course supplemented with seminars. Lectures provide core course content. Seminars develop associated higher level skills through student centred learning.

Indicative Student Workload

| | Full Time | Part Time |
|--|-----------|-----------|
| Contact Hours | 36 | 36 |
| Non-Contact Hours | 114 | 114 |
| Placement/Work-Based Learning Experience [Notional] Hours | N/A | N/A |
| TOTAL | 150 | 150 |
| <i>Actual Placement hours for professional, statutory or regulatory body</i> | | |

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Coursework Weighting: 30% Outcomes Assessed: 1, 2
 Description: Written coursework exercise

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 2, 3, 4
 Description: Written examination

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The Module is assessed by two components: C1 - Coursework - 30% weighting C2 - Examination - 70% weighting. Module Pass Mark = Grade D (40%)

| Module Grade | Minimum Requirements to achieve Module Grade: |
|--------------|--|
| A | At least 70% on weighted aggregate and at least 35% in each component |
| B | At least 60% on weighted aggregate and at least 35% in each component |
| C | At least 50% on weighted aggregate and at least 35% in each component |
| D | At least 40% on weighted aggregate and at least 35% in each component |
| E | At least 35% on weighted aggregate |
| F | Less than 35% on weighted aggregate |
| NS | Non-submission of work by published deadline or non-attendance for examination |

Module Requirements

| | |
|--------------------------|-------|
| Prerequisites for Module | None. |
| Corequisites for module | None. |
| Precluded Modules | None. |

INDICATIVE BIBLIOGRAPHY

| | |
|---|--|
| 1 | William J. Craig, Revenue Law (3rd Edition) (Edinburgh University Press, 2013) |
| 2 | Anne Fairpo and David Salter, Revenue Law: Principles and Practice, (35th Edition) (Bloomsbury Professional, 2017) |
| 3 | John St. Clair, Scottish Tax Yearbook 2016/2017, (Sweet and Maxwell, 2016) |
| 4 | Alan Melville, Taxation: Finance Act 2017, (Pearson Professional, 2017) |