MODULE DESCRIPTOR

Module Title

Taxation Law

Reference	LL3933	Version	2
Created	August 2023	SCQF Level	SCQF 9
Approved	April 2017	SCQF Points	15
Amended	August 2023	ECTS Points	7.5

Aims of Module

To provide students with an understanding of Taxation Law in the UK and the skills needed to apply this knowledge to practical situations.

Learning Outcomes for Module

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

1	Understand the principles of the UK tax system.
2	Understand the UK tax system in practice
3	Understand, explain and apply the statutory provisions relating to taxation in the UK

Indicative Module Content

The principles and overview of the UK tax system; the law relating to direct taxes and indirect taxes(including devolved taxes).

Module Delivery

Lectures supported by tutorial sessions

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

ASSESSMENT PLAN

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

Component 1

Type:	Examination	Weighting:	100%	Outcomes Assessed:	1, 2, 3
Description:	Closed book examination				

MODULE PERFORMANCE DESCRIPTOR

Explanatory Text

Component 1 comprises 100% of the module grade.To pass the module a minimum D grade is required.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
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	Taxation: Finance Act 2023 Alan Melville 29th edition:Pearson