

LA351-15 Taxation Law, Policy and Principles

22/23

Department

School of Law

Level

Undergraduate Level 3

Module leader

John Snape

Credit value

15

Module duration

10 weeks

Assessment

100% coursework

Study location

University of Warwick main campus, Coventry

Description

Introductory description

The aim of this module is to explore the principles and issues of policy that may influence the creation and development of a tax system, with particular regard to certain aspects of income and capital taxation in the United Kingdom.

[Module web page](#)

Module aims

The aim of this module is to explore the principles and issues of policy that may influence the creation and development of a tax system, with particular regard to certain aspects of income and capital taxation in the United Kingdom. Initially, this module seeks to identify and examine those principles and policy issues that shape tax systems and substantive fiscal provisions. This involves consideration of some fundamental questions: What are the characteristics of a good tax system? How are taxes classified? How does the introduction of a new tax, e.g. a 'green tax' or an alteration to an existing tax, (e.g. a rise or fall in the rates of income tax) affect the behaviour of taxpayers?

Attention is then directed toward the UK tax system which is largely founded on statute. The

crucial interpretative role of the judges is highlighted; a role epitomised, in recent years, by the judicial approach to tax avoidance, and one which will be influential in the jurisprudence that evolves in relation to the newly enacted general anti-abuse rule (GAAR).

The remainder of the module involves the study of those aspects of the law relating to income tax and capital gains tax outlined below, and the analysis of the extent to which the areas of substantive law covered reflect the principles and policies studied earlier in the module.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

Fiscal concepts and general principles of taxation. Foundations of UK taxation and statutory interpretation (including the impact of the HRA 1998 on the interpretation of tax legislation).

Tax avoidance and tax evasion.

Aspects of income and capital taxation:

history and structure of income tax including: taxation by source, taxable persons; personal allowances and reliefs; tax credits, computation; rates; administration and appellate structure; income tax: taxation of the employed and self-employed: parameters of capital gains tax: basis of charge; assets; disposals; computation of gains/losses; exemptions and reliefs

Learning outcomes

By the end of the module, students should be able to:

- Understand the principles that underlie and the issues of policy that may influence the creation and development of a tax system. Acquire a detailed knowledge of selected areas of UK tax law.
- Reflect critically upon the extent to which principles and/or policy have affected the evolution of the UK tax system
- Understand the extent to which principles and matters of policy permeate a tax system and discrete areas of tax law.
- Analyse and evaluate the role of principles and policy in the development of a tax system and the extent to which these factors are evident in particular areas of tax law.
- Evaluate and apply the interpretative techniques used to ascertain the meaning of fiscal legislation.
- Identify and use primary and secondary legal sources and materials from pertinent related disciplines.
- Identify and assess contemporary fiscal debates
- Work independently in planning and completing designated tasks with a view to gaining a critical understanding of aspects of tax law.
- Engage in academic debate Present materials in writing and orally and work collaboratively in seminars to complete a defined task
- Use standard library materials, information retrieval systems and internet resources proficiently.

Indicative reading list

TILEY, Revenue Law, 7th Edition, Hart Publishing (2012) OLOWOFOYEKU, The Taxation of Income, 2nd Edition, Cambridge Academic Press (2013)
KAY & KING, The British Tax System, 5th Edition (1990) LEE (Gen Ed) Revenue Law - Principles and Practice, 33rd ed., Bloomsbury (2015)
SALTER, LEE AND SNAPE, Revenue Law: Tax and Materials, Bloomsbury, 2007)

Subject specific skills

No subject specific skills defined for this module.

Transferable skills

No transferable skills defined for this module.

Study

Study time

Type	Required
Lectures	18 sessions of 1 hour (12%)
Seminars	7 sessions of 1 hour (5%)
Private study	125 hours (83%)
Total	150 hours

Private study description

No private study requirements defined for this module.

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Students can register for this module without taking any assessment.

Assessment group A

	Weighting	Study time
3000 word essay	100%	

Weighting

Study time

Students will write an essay on one of a list of topics given.

Feedback on assessment

Coursework feedback via Tabula.

Availability

Pre-requisites

To take this module, you must have passed:

- All of
 - [LA115-15 The Modern English Legal System](#)

Post-requisite modules

If you pass this module, you can take:

- LA371-15 Corporate Tax Law

Courses

This module is Optional for:

- Year 4 of UIBA-MN32 Undergraduate Law and Business Studies
- UIBA-MN37 Undergraduate Law and Business Studies (Qualifying Degree) with Intercalated Year
 - Year 4 of MN37 Law and Business Studies (Qualifying Degree) with Intercalated Year
 - Year 5 of MN37 Law and Business Studies (Qualifying Degree) with Intercalated Year
- UIBA-MN36 Undergraduate Law and Business Studies with Intercalated Year (4+1)
 - Year 4 of MN36 Law and Business Studies with Intercalated Year (4+1)
 - Year 5 of MN36 Law and Business Studies with Intercalated Year (4+1)

This module is Option list B for:

- Year 5 of ULAA-ML35 BA in Law and Sociology (Qualifying Degree) (with Intercalated year)