

Valid for 2024.FS

Module Name: Tax Law - Natural Persons	
Module Code	w.BA.XX.3SteurNaP-BL.XX
Module Description	Students will gain an overview of the system of Swiss tax law and its legal basis. They will recognize the related economic factors and effects of the taxation of natural persons and will be able to derive principles of the taxation system from this. Students will be able to distinguish between different types of taxation as well as the various tax offenses and their legal consequences. They will transfer these taxation principles to concrete situations and analyze the tax burden.
Program and Specialization	Business Law
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009
Module Category	Module Type: Compulsory
	Program Phase: First-Year Studies
ECTS	3
Organizational Unit	W Institut für Unternehmensrecht
Module Coordinator	Jens Hanebrink (haje)
Deputy Module Coordinator	Lothar Matthias Jansen (janl)
Prerequisite Knowledge	None
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § outline the different types of taxes in the Swiss tax system. § recognize fiscal problems in the taxation of natural persons. § apply the basic principles of tax law and solve concrete problems. § systematically analyze tax law issues. § design tax planning approaches, in particular tax-optimizing structures. § identify fiscal problems. § evaluate individual tax regulations in terms of both their legal implications and their economic effects. § use the terminology related to taxation in spoken and written form. § work on specific learning content independently.
Module Content	§ Taxes and other public levies § Legal framework of different types of taxes and constitutional limits of taxation § Income and wealth taxes of individuals, tax obligations, types of income, tax calculation, assessment procedure, appeal procedure, and criminal tax law § Value added tax (sales tax)
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.2ISPBWLSL.XX w.BA.XX.2PMwst.XX w.BA.XX.2SPG.XX w.BA.XX.3ISteuR-BL.XX w.BA.XX.3USteuR-BL.XX

Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching § Literature Review	Social Settings Used: -		
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)			
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
Large Class	28 h	20 h		
Small Class	-	-		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
Total	28 h	20 h	42 h	
Performance Assessment				
End-of-module exam	Form	Length (min.)	Weighting	
Written exam	Specified documentation	60	100,00 %	
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary		
Others	Assessment	Length (min.)	Weighting	
-	-	-	-	
Classroom Attendance Requirement	Mandatory Attendance: None			
Language of Instruction/Examination	German			
Compulsory Reading	§ Gygax D./Gerber T. (2022) Die Steuergesetze des Bundes - Edition Zürich. Current edition. Stäfa, Verlag Steuern und Recht § Mäusli-Allenspach, P. & Oertli, M. Das schweizerische Steuerrecht. 11th edition. Muri/Bern: Cosmos. ISBN XXX.			
Recommended Reading	-			
Comments	-			