Zurich University of Applied Sciences
School of Management and Law

Valid from 2024.HS

Module description: Tax Law - Natural Persons

Module Code	w.BA.XX.3SteurNaP-BL.XX
ECTS Credits	3
Language of Instruction/Examination	German
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.
Organizational Unit	IUR Ltg.
Module Coordinator	Jens Hanebrink
Deputy Module Coordinator	Lothar Matthias Jansen
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
Prerequisite Knowledge	None
Contribution to Program Learning Objectives (by the concerned 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.

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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

This module is linked to the following modules:

- w.BA.XX.3USteuR-BL.XX
- w.BA.XX.3ISteuR-BL.XX
- w.BA.XX.2ISPBWLStL.XX
- w.BA.XX.2SPG.XX
- w.BA.XX.2PMwst.XX

Digital Learning Resources

- Practice and Application Exercises (with Key)
- Case Studies (with Key)

Methods of Instruction

- Lecture
- Literature Review
- Case Studies
- Interactive Instruction
- Application Tasks
- Problem-Oriented Teaching
- Exercises

Social Settings Used:

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	Spec. calculator acc. to leaflet "Utilities"	With dictionary	

Others	Assessment	Format	Length (min.)	Weighting
-	-	-	-	-

Classroom Attendance Requirement

None

Compulsory Reading

- Mäusli-Allenspach, P. & Oertli, M. Das schweizerische Steuerrecht. 11th edition. Muri/Bern: Cosmos. ISBN XXX.
- Gygax D./Gerber T. (2022) Die Steuergesetze des Bundes - Edition Zürich. Current edition. Stäfa, Verlag Steuern und Recht

Recommended Reading

Comments