

Valid for 2023.FS

Module Name: Corporate & Tax Law		
Module Code	w.BA.XX.2CTL-en.XX	
Module Description	<p>Students know the legal sources and constitutional limitations of taxes. They can differentiate between levies and taxes and they can characterize the Swiss tax system. Students have knowledge of basic aspects of the taxation of individuals (e.g., tax liability through personal and economic affiliation, the term of income and types of income, work-related expenses principle, calculation of taxable income and the resulting tax liability, etc.). They especially know how self-employed individuals are taxed. Students can describe other legal forms of companies and the steps in which they are established. They are able to establish the profit tax and the tax on equity depending on the legal entity in question. They can describe hidden profit distributions and what they lead to. They can explain what hidden equity is and how it is assessed. Students can describe what were the “companies with privileged tax status” and they can explain how they were replaced. Students can describe the main processes in procedural law (e.g., assessment procedure, appeals procedures, tax collection and waiver, and statutes of limitation). Students know the legally enshrined offences in tax offences law, where they can be found in the law, and their legal consequences. Students can explain the main issues arising from intercantonal and international taxation. They can do a simple intercantonal tax repartition. Students can explain the basic characteristics of value added tax, withholding tax and stamp duties and can discuss selected special issues related to it.</p>	
Program and Specialization	Business Administration - Specialization in Banking and Finance (PiE)	
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: Main Study Period
ECTS	6	
Organizational Unit	W Abteilung Business Law	
Module Coordinator	Eric Jucker (juci)	
Deputy Module Coordinator	Jens Hanebrink (haje)	
Prerequisite Knowledge	-	
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 § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change	
Module Learning Objectives	Students... § Every student knows the legal sources and constitutional limitations of taxes. S/he can differentiate between levies and taxes and can characterize the Swiss Tax System. § Every student has a detailed knowledge about aspects of the taxation of individuals (income, types of income, work-related expenses principle, transposition, indirect partial liquidation, calculation of the taxable income and the resulting tax liability, etc.). S/he especially knows how self-employed individuals are taxed.	

	<ul style="list-style-type: none">§ Every student knows the types of companies under Swiss company law and how they differ from each other. S/he can describe how to start a company in self-ownership and how to set up a corporation i.e., a company limited by shares. S/he can explain how companies are taxed. S/he can deal with peculiar aspects of this taxation, such as hidden profit distributions, hidden capital injections, and taxation in cases of refurbishments. S/he knows what “companies with privileged tax status” were and how they were replaced.§ Every student knows the main characteristics of procedural law (assessment procedure, appeals procedures, tax collection and waiver, statutes of limitation).§ Every student knows the main offences in tax offences law, where they can be found in the law, and legal consequences.§ Every student is able to comment on the main issues arising from inter-cantonal and international taxation. S/he can also make a simple intercantonal tax repartition.§ Every student knows the basic characteristics of value added tax, stamp duties, and withholding tax.		
Module Content	<ul style="list-style-type: none">§ Public law - civil law; categorization of taxes into levies and taxes; the Swiss tax system§ The legal basis and the limitations of taxation; selected constitutional articles; the rule of law, in particular; the structure of the Swiss Federal Direct Tax Act ("FDTA" [Bundesgesetz über die Direkte Bundessteuer vom 14. Dezember 1990]); residency, personal and economic affiliation, pretended residency§ The definition of 'taxable income'; capital gains on private assets; taxation of the family; income from employment; employee shares and options; selected work-related expenses§ Income from self-employment (principles): characteristics of self-employment and what sets it apart from other work, trading in securities; bookkeeping requirements; private and business assets, etc.§ Income from self-employment: taxable transactions, tax-neutral transactions; the taxation of capital from real estate transactions, replacement purchases§ Income from movable assets; types of securities and taxation of the income gained from them; transposition and indirect partial liquidation§ Income from immovable assets; treatment of maintenance costs; usufruct, habitation and building rights, preferential rent, income from old-age provision (Pillars 2a and 3a); pension and capital payments.§ 8.1. Ex-ante and ex-post taxation; tax rate and tax multipliers; assessment based on expenses; intra- and inter-cantonal change of residence; beginning and end of tax liability; other deductions and social security deductions; basic tariff and tariff for married couples; splitting; presently valid calculation of the taxable income and the resulting tax liability. 8.2. Value-added tax (sales tax)§ 9.1. Forms and legal basis of corporations, set-up, and differences; direct taxes on legal entities; the tax subject and tax object in profit and equity tax. 9.2. Approximation to stamp duties and withholding tax§ Offsetting losses; hidden profit distributions§ 11.1. Hidden capital injections, participation relief, and forms of tax-privileged treatment for legal entities previously and today. 11.2. Procedural law; appeals proceedings; in particular, the first instance appeal ("Einsprache")§ Tax avoidance and tax evasion, forms of fiscal offenses, the administrative offenses law ("Verwaltungsverfahrenrecht"), and tax fraud§ Inter-cantonal tax law§ International tax law		
Links to other modules	-		
Methods of Instruction	<ul style="list-style-type: none">§ Lecture§ Interactive Instruction§ Case Studies§ Exercises§ Literature Review	Social Settings Used: Individual Work	
Digital Resources	<ul style="list-style-type: none">§ Teaching Materials§ Practice and Application Exercises (with Key)§ Case Studies (with Key)§ Multiple Choice Tests		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	56 h	-	
Small Class	-	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	0 h	124 h

Performance Assessment				
End-of-module exam		Form	Length (min.)	Weighting
Written exam		Open book	90	100.00 %
Permitted Resources		Free choice of calculator	With dictionary	
Others		Assessment	Length (min.)	Weighting
-		-	-	-
Classroom Attendance Requirement	Mandatory Attendance: None			
Language of Instruction/Examination	English			
Compulsory Reading	§ Mäusli-Allenspach, P. & Oertli, M. (2020). Das schweizerische Steuerrecht. 10th edition. Cosmos. ISBN 978-3-85621-254-4. § Hinny, P. (2023). Steuerrecht 2023, Textausgabe mit Anmerkungen. Zurich: Schulthess. ISBN 979-3-7255-8379-9.			
Recommended Reading	§ Recommended reading according to handout			
Comments	-			