

Module description: Tax Law		
Module Code	w.BA.XX.2SteuR-EP.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	Students gain an overview of the elements of public sector financing and Swiss taxation law as well as their legal foundations. They are able to differentiate between national and international tax jurisdictions and their scope. They recognize the commercial points of contact and implications of taxation and are able to derive principles of the taxation system from this. They transfer these basic taxation principles to specific issues and analyze the legal consequences. Students analyze the political connections in tax competition while integrating fiscal equalization.	
Organizational Unit	Institut für Unternehmensrecht	
Module Coordinator	Matthias Gartenmann	
Deputy Module Coordinator	Jens Hanebrink	
Program and Specialization	<ul style="list-style-type: none"> <li>• Business Administration - Specialization in Economics and Politics</li> </ul>	
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
Prerequisite Knowledge		
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> <li>• Professional Competence</li> <li>• Methodological Competence</li> <li>• Social Competence</li> <li>• Self-Competence</li> </ul>	
Contribution to Program Learning Objectives	<p><b>Professional Competence</b></p> <ul style="list-style-type: none"> <li>• Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>• Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>• Evaluate Content of Theoretical and Practical Relevance</li> </ul> <p><b>Methodological Competence</b></p> <ul style="list-style-type: none"> <li>• Problem-Solving &amp; Critical Thinking</li> <li>• Scientific Methodology</li> <li>• Work Methods, Techniques, and Procedures</li> <li>• Information Literacy</li> <li>• Creativity &amp; Innovation</li> </ul> <p><b>Social Competence</b></p> <ul style="list-style-type: none"> <li>• Written Communication</li> <li>• Oral Communication</li> </ul> <p><b>Self-Competence</b></p> <ul style="list-style-type: none"> <li>• Self-Management &amp; Self-Reflection</li> <li>• Ethical &amp; Social Responsibility</li> <li>• Learning &amp; Change</li> </ul>	

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Module Learning Objectives	Students... <ul style="list-style-type: none"><li>• outline the various forms of taxation in the Swiss taxation system.</li><li>• elaborate on national and international legal foundations of taxation.</li><li>• apply basic knowledge of tax law and resolve specific issues.</li><li>• analyze tax law issues systematically.</li><li>• conceptualize tax planning approaches, especially tax-optimized structural designs.</li><li>• identify problem areas of taxation.</li><li>• evaluate individual tax law regulations in both their legal scope as well as their commercial implications.</li><li>• apply specialist terminology in spoken and written word.</li><li>• work autonomously on specific learning content.</li></ul>																															
Module Content	<ul style="list-style-type: none"><li>• Taxation and other public levies; key concepts of a national taxation system</li><li>• Legal foundations of various forms of taxation and constitutional barriers to taxation</li><li>• Income tax and property tax for natural persons, tax liability, types of income, tax accountancy, assessment procedures, appeal procedures, and criminal tax law</li><li>• Income tax and property tax for the self-employed</li><li>• Profit and capital tax for legal entities</li><li>• Value added tax (VAT)</li><li>• Real estate gains tax</li><li>• Withholding tax</li><li>• Federalism and taxation policy</li><li>• Financial equalization</li><li>• International scope of tax jurisdictions</li></ul>																															
Links to other modules	This module is linked to the following modules:																															
Digital Learning Resources	<ul style="list-style-type: none"><li>• Practice and Application Exercises (with Key)</li><li>• Case Studies (with Key)</li></ul>																															
Methods of Instruction	<ul style="list-style-type: none"><li>• Exercises</li><li>• Case Studies</li><li>• Interactive Instruction</li><li>• Lecture</li><li>• Literature Review</li><li>• Application Tasks</li><li>• Discussion</li></ul>			Social Settings Used: <ul style="list-style-type: none"><li>• Individual Work</li></ul>																												
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>28 h</td><td>-</td><td></td></tr><tr><td>Small Class</td><td>28 h</td><td>40 h</td><td></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>56 h</td><td>40 h</td><td>84 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Large Class	28 h	-		Small Class	28 h	40 h		Group Instruction	-	-		Practical Work	-	-		Seminar	-	-		Total	56 h	40 h	84 h
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Classroom Attendance Requirement	None
Compulsory Reading	<ul style="list-style-type: none"> <li>• (2024). Die Steuergesetze des Bundes, Edition Zürich. Stäfa: Verlag Steuern und Recht. ISBN XXX.</li> <li>• Oertli, M. &amp; Mäusli-Allenspach, P. (2023). Das schweizerische Steuerrecht. 11. Aufl. Edition. Muri/Bern: Cosmos. ISBN xx.</li> </ul>
Recommended Reading	
Comments	