

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 specific situations and analyze the tax burden.	
Organizational Unit	Institut für Unternehmensrecht	
Module Coordinator	Jens Hanebrink	
Deputy Module Coordinator	Lothar Matthias Jansen	
Program and Specialization	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • Professional Competence • Methodological Competence • Social Competence • Self-Competence 	
Contribution to Program Learning Objectives	<p>Professional Competence</p> <ul style="list-style-type: none"> • 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 <p>Methodological Competence</p> <ul style="list-style-type: none"> • Problem-Solving & Critical Thinking • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication <p>Self-Competence</p> <ul style="list-style-type: none"> • Self-Management & Self-Reflection • Ethical & Social Responsibility • Learning & Change 	

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Module Learning Objectives	Students... <ul style="list-style-type: none">• 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 specific 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	<ul style="list-style-type: none">• 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: <ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• Practice and Application Exercises (with Key)• Case Studies (with Key)																																							
Methods of Instruction	<ul style="list-style-type: none">• Application Tasks• Problem-Oriented Teaching• Interactive Instruction• Case Studies• Lecture• Exercises• Literature Review			Social Settings Used:																																				
Type of Instruction	<table><tr><td></td><td>Classroom Instruction</td><td>Guided Self-Study</td><td colspan="2">Autonomous Self-Study</td></tr><tr><td>Large Class</td><td>28 h</td><td>20 h</td><td colspan="2"></td></tr><tr><td>Small Class</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Total</td><td>28 h</td><td>20 h</td><td colspan="2">42 h</td></tr></table>						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	
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Performance Assessment	<table><tr><td colspan="2">End-of-module exam</td><td>Form</td><td>Length (min.)</td><td>Weighting</td></tr><tr><td colspan="2">Written exam</td><td>Specified documentation</td><td>60</td><td>100.00</td></tr><tr><td colspan="2">Permitted Resources</td><td>Spec. calculator acc. to leaflet "Utilities"</td><td colspan="2">With dictionary</td></tr></table> <table><tr><td>Others</td><td>Assessment</td><td>Format</td><td>Length (min.)</td><td>Weighting</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table>					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	-	-	-	-	-										
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Classroom Attendance Requirement	None
Compulsory Reading	<ul style="list-style-type: none">• 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	