

<b>Module Title:</b>	<b>Corporate and Capital Taxation</b>
<b>Academic year:</b>	2009 – 2010
<b>Credit Value:</b>	5 – Mandatory
<b>Pre- requisites:</b>	Income Tax
<b>Assessment:</b>	70% Final Exam, 30% Continuous Assessment (CA)
<b>Aims</b>	This module aims to provide students with a good working knowledge of Capital Gains Tax, Value Added Tax and Corporation Tax. It aims to provide students with the ability to compute an individual's, a partnership's and a company's liability to Capital Gains Tax, Value Added Tax and Corporation Tax.
<b>Module Content</b>	<ul style="list-style-type: none"> <li>• Taxation of Married Couples</li> <li>• Partnerships and Farmers Taxation</li> <li>• Corporation Tax</li> <li>• Value Added Tax</li> <li>• Capital Gains Tax</li> <li>• Double Taxation</li> <li>• Specific Tax Issues</li> </ul>
<b>Intended Learning Outcomes:</b>	<p><b>On successful completion of the module the student will be expected to be able to:</b></p> <ol style="list-style-type: none"> <li>1. Apply the principles of taxation to married and separated couples</li> <li>2. Apply the appropriate tax provisions to partnerships and farmers</li> <li>3. Compute the liability to Capital Gains Tax for individuals</li> <li>4. Appreciate the provisions and administration of VAT</li> <li>5. Appreciate the computational rules for determining the liability of companies to Corporation Tax</li> </ol>