

6.1 Module 28: Revenue Law

Module title			
Revenue Law			
Module NFQ level (only if an NFQ level can be demonstrated)	Module number / reference	ECTS Value	Duration
Level 8 NFQ	LLBH - REV	5 ECTS	One semester: 12 weeks.
Parent programme(s). Principal programme title, and embedded(s) if relevant		Stage of parent programme	Semester No.
Bachelor of Laws (Honours)		2	1 or 2
Bachelor of Laws (Honours) in Criminal Justice		2	1 or 2
Bachelor of Laws (Honours) in Commercial Law		2	1 or 2
Teaching and Learning modes	Proportion (% of Total Directed Learning)		
Classroom / Face to Face	19%		
Workplace			
Online			
Other (Identify)	81% (Independent Research and Learning)		
Entry requirements (statement of knowledge, skill and competence)			
Please see section 4.2 for full details of entry requirements.			
Maximum number of learners per instance of the module	Sixty (60)		
Average (over the duration of the module) of the contact hours¹ per week	2		
Pre-requisite module title(s) (if any)	None		
Co-requisite module title(s) (if any)	No		
Is this a capstone module? (Yes or No)	No		
Module-specific physical resources and support required per centre (or instance of the module)			
Requirements are for the lecturer to utilise a PC with Microsoft Office, Zoom and access to the internet through which an individual can gain access to the Griffith College student intranet: Moodle.			
Specification of the qualifications (academic, pedagogical and professional/occupational) and experience required of staff working in this module.			
Role e.g. Tutor, Mentor etc	Qualifications & experience required:		# of Staff with this profile (WTEs²)
Lecturer	Lecturers expected to hold at least a level 8 legal qualification, preferably with a professional legal qualification. It is an advantage to have completed the Certificate in Education, Learning and Development provided by Griffith College.		0.25 WTE

Analysis of required learning effort		
*Effort while in contact with staff	Minimum ratio teacher / learner	Hours

¹ Effort while in contact with staff

² WTE is the whole-time equivalent number. The number 1 indicates a fulltime person fully dedicated to the programme. 0.5 indicates a part-time person available to this programme half of the time.

Classroom and demonstrations	1:60	24
Mentoring and small-group teaching	-	-
Other (specify)	-	-
Independent Learning		
Directed e-learning (hours)		-
Independent Learning (hours)		101
Other hours (specify)		-
Work-based learning hours of learning effort		-
Total Effort (hours)		125

Allocation of Marks					
	Continuous Assessment	Supervised Project	Proctored Practical Exam.	Proctored Written Exam	Total
Percentage Contribution	30			70	100%

6.28.1 Module aims and objectives

This module affords learners an opportunity to undertake specialized learning relating to an important area of commercial practice in Ireland. The module provides learners with a knowledge of the historical development of Revenue Law and seeks to familiarise learners with a number of specific taxes including income tax, capital gains tax, capital acquisitions tax, corporate tax and VAT. Learners are further familiarized with the jurisdiction and administration of taxation law in Ireland. The module also examines the concepts of tax avoidance and tax evasion and the legal treatment of each. Finally, the module enables learners to employ research, analytical and communication skills to address hypothetical, factual scenarios.

6.28.2 Minimum intended module learning outcomes

On successful completion of this module, learners are able to:

- (i) Discuss the different types of charges on wealth in Ireland and when and in what context these can be relevant;
- (ii) Critically review and interpret Irish Revenue Law and Statute in a systematic manner;
- (iii) Critically analyse the theoretical and philosophical underpinnings of revenue law;
- (iv) Research and present on issues of Revenue Law;
- (v) Apply Revenue Law rules and principles to the factual scenarios;
- (vi) Critique the societal impact of Revenue Law and to be conversant with areas in which reform of the law may be considered.

6.28.3 Rationale for inclusion of the module in the programme and its contribution to the overall MIPLOs

Revenue Law has a significant influence on commercial and personal matters throughout the world. Virtually, it is an advantage for every legal professional to be conversant in the law of taxation, as businesses and individuals routinely seek advice on tax matters.

As such, irrespective of whether a learner plans to progress to professional practice as a solicitor or barrister, knowledge of Revenue Law is recognised as a valuable and transferable key skill for learners entering the workplace and commercial environment. This module serves to directly underpin programme learning outcomes 1, 4, 5, 6.

6.28.4 Information provided to learners about the module

The learners will have in their possession their Faculty Handbooks from their previous year. The Faculty Handbook provides general information about the faculty, its staffing, resources, and operation. Detailed programme information is supplied through Moodle, including copies of the approved module descriptors from the accredited programme (detailing related teaching, learning and assessment) along with a programme timetable. Another copy will be provided to the learners upon their request.

During the first class of the Module, learners are given a detailed outline of the Module showing the schedule of delivery and the dates when assignments are released and due for submission.

Moodle is used to provide learners with ongoing access to module related information, from the handbooks and module outlines provided in advance of the module commencement, the lecture material and links to related resources provided on a scheduled basis in line with the module delivery.

6.28.5 Module content, organisation and structure

The Revenue Law module is a 5 ECTS credit module taught and assessed over one academic semester. The module is delivered over 12 lecture sessions of 2 hours duration. The Learning Outcomes are articulated using the *Quality and Qualifications Ireland (QQI) Awards Standards for Honours Bachelor of Laws and Master of Laws (July 2014) and for Generic Higher Education and Training (July 2014)*.

Module Curriculum

- Introduction: historical development and revenue law fundamentals
- Jurisdiction to tax
- Administration of the tax system
- Basic principles of income taxation: Schedule D Case I and II
- Schedule D Case I and II: expenses
- Schedule E
- Income Tax Exemptions, Investment Incentives, Tax Reliefs and Credits
- Capital allowances
- Taxation of Married Couples and Civil Partners
- Capital Gains Tax
- Capital Acquisitions Tax
- Corporation Tax
- Value Added Tax
- Tax Avoidance and Tax Evasion

6.28.6 Module teaching and learning (including formative assessment) strategy

The module uses participative lectures, which consist of tutorial-style discussions, group work sessions and exercises. The lectures are supplemented by structured on-line resources and directed reading. Formative assessment is provided in the form of interactive exercises such as directed class discussion topics which reference current affairs pertaining to Revenue Law at the time of instruction. Formative assessment is also provided through tutorial-style discussions, group work and exercises. These focus on specific case law and problem-based learning requiring learners to analyse the law and apply it to practical revenue law disputes or issues. Learners are also encouraged to develop skills in legislative analysis, an important aspect of revenue law.

Learners also engage in collaborative work in pairs or small groups to brainstorm what learning has been achieved at the end of lectures. In order to support learners through the examination process, they engage in the answering of sample examination questions and correction of their own or peer's

papers, thereby familiarising themselves with the marking criteria. Learners also engage in activities where they draft their own exam questions in order to recap and consolidate a particular topic.

Learners undertaking the course via blended learning benefit from varied and additional options for engagement to compensate their reduced attendance of campus. These include webinars, screencasts (recorded lectures), discussion fora, and increased use of the College's VLE (Virtual Learning Environment), Moodle.

In addition to what has been stated, classroom assessment and benchmarking techniques are deployed to encourage learners to develop more agency in terms of their own learning including in-class presentations, group work, peer-review exercises and reflective practice. The variety of teaching, learning and assessment techniques reflect an enhanced emphasis on skills acquisition to deepen practical knowledge. Finally, the attention of learners is drawn to current industry practice and technology used in the specific area of law to add a further dimension to learning, tracking the actual practice of legal professionals.

6.28.7 Work-based learning and practice-placement

Revenue Law is a class based 5 ECTS credit module and does not require work-based learning and practice placement.

6.28.8 E-learning

Moodle, the College Virtual Learning Environment is used to disseminate notes, advice, and online resources to support the learners. E-learning activities include learner feedback, forums where learners contribute, formative quizzes and video links. The learners will also have access to a number of other online resources through the library such as access to databases and research tools (Westlaw.ie, Westlaw.uk, JustisOne (vLex) and Hein Online) as well as access to online copies of books published from Bloomsbury Online.

6.28.9 Module physical resource requirements

Requirements are for the lecturer to utilise a PC with Microsoft Office, Zoom and access to the internet through which an individual can gain access to the Griffith College student intranet: Moodle. There are no further software requirements for this module. In relation to Microsoft Office the lecturer will require to use PowerPoint or Word to present the information to the learners. Zoom will be required in conjunction with Microsoft Office in order to record the lectures when the module is being delivered for block release or for the Blended Programme when organised in advance. Zoom will also be required for the seminars through which the module will be taught (block release).

Reading lists and other information resources

Primary reading

Relevant provisions of the following seminal legislation:

- Taxes Consolidation Act 1997
- <http://www.irishstatutebook.ie/eli/1997/act/39/enacted/en/html>
- Capital Acquisitions Tax Consolidation Act 2003
- <http://www.irishstatutebook.ie/eli/2003/act/1/enacted/en/html>
- Value Added Tax Consolidation Act 2010
- <http://www.irishstatutebook.ie/eli/2010/act/31/enacted/en/html>
- Maguire (2023), Irish Income Tax 2023. Dublin: Bloomsbury Professional
- Irish Taxation Institute (2023), Irish Taxation: Law and Practice, 2023-2024

Secondary reading

- Relevant Revenue Guidance and Tax Briefings www.revenue.ie
- Davies (2016) Principles of Tax Law. London: Sweet and Maxwell
- Tiley (2016) Revenue Law. London: Hart Publishing

e-Resources

- *Bloomsbury Professional Online*
- *JustisOne – Vlex*
- *Westlaw.ie*
- *Westlaw UK*
- *Heinonline*
- *Griffith College Library Website*

6.28.10 Specifications for module staffing requirements

Lecturers qualified to at least a Level 8 legal qualification (LLB (Honours)), preferably with a professional legal qualification and a third level teaching qualification (e.g. Certificate in Education, Learning and Development offered by Griffith College). Learners also benefit from the support of the Programme Director, Faculty Administrators, a dedicated Learning Technologist Office, the Learning Supports Office, at least one Learner Representative for each Stage, the Students' Union and a free (off campus) Counselling Service.

6.28.11 Module summative assessment strategy

The following table indicates the module's learning outcomes' alignment with the assessment used for the module:

No.	Description	MIMLOs	Weighting
1	Assignment (2,500 words)	i, ii, iii, iv, v, vi, vii	30%
2	Exam	i, ii, iii, iv, v, vi, vii	70%

Reassessment/Repeat assessment strategy: Griffith College regulations state that learners must pass all component elements of the module to be deemed to have passed the module.

- In the event of a learner failing components of / this module, they will be required to submit a new individual repeat assignment which will be made available on Moodle to learners, and which must be submitted as per faculty instructions.
- In the event of a learner failing the group assessment element of this module, a new individual repeat assignment will be made available on Moodle to learners which must be submitted as per faculty instructions.
- In the event of the learner failing the exam, learners will take the re-sit exam at the next available sitting, details of which will be made available to learners via Moodle.

6.28.12 Sample assessment materials

Please see sample assessment supplementary document.