

Module 25: Revenue Law

Stage		3					
Semester		1 or 2					
Module Title		LLBH- REV					
Module Number		25					
Module Status		Elective					
Module ECTS Credits		5					
Module NFQ level		8					
Pre-Requisite Module Titles		None					
Co-Requisite Module Titles		None					
Capstone Module?		No					
List of Module Teaching Personnel		Dr Cian Carroll					
Contact Hours				Non-contact Hours			Total Effort (hours)
24				76			100
Lecture	Practical	Tutorial	Seminar	Assignment	Placement	Independent Work	
24						76	100
Allocation of Marks (Within the Module)							
	Continuous Assessment	Project	Practical	Final Examination	Total		
Percentage Contribution				100	100		

Intended Module Learning Outcomes

On successful completion of this module, learners will be able to:

1. Demonstrate a clear understanding of revenue law;
2. Identify the different types of charges on wealth in Ireland and when and in what context these can be relevant;
3. Critically review the Irish revenue law in a systematic manner;
4. Critically analyse the theoretical and philosophical underpinnings of revenue law;
5. Demonstrate a capacity to research and present on issues of revenue law;
6. To critique the societal impact of revenue law and to be conversant with areas in which reform of the law may be considered.

Module Objectives

1. To provide the learner with a knowledge of the historical development of revenue law;
2. To develop within the learner an understanding of the general principles of revenue law;
3. To provide the learner with an understanding of the main Irish taxes and charges on wealth;
4. To provide the learner with an understanding of the administration of revenue law in Ireland.

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 (Income Tax)
- Capital Gains Tax
- Capital Acquisitions Tax
- Corporation Tax
- Value Added Tax
- Tax Avoidance

Reading lists and other learning materials

Primary Reading:

McAvoy and Associates (2013) *Irish Income Tax 2013*. Dublin: Bloomsbury

Brennan (2013) *Tax Acts 2013*. Dublin: Bloomsbury

Corrigan (2000) *Revenue Law*. Dublin: Round Hall

Secondary Reading:

Davies (2012) *Principles of Tax Law*. London: Sweet and Maxwell

Tiley (2013) *Revenue Law*. London: Hart Publishing

Bloomsbury (2014) *Irish Tax Service*. Dublin: Bloomsbury [online at

<http://www.bloomsburyprofessionalonline.com/>]

Module Learning Environment

Accommodation

Lectures and workshops take place in a classroom setting. Participants also have access to online teaching resources and Moodle

Library

All learners have access to an extensive range of “physical” and “remote access” library resources. The library monitors and updates its resources on an on-going basis, in line with the College’s Library Acquisition Policy. Lecturers collaborate with the library in updating reading lists for this course on an annual basis as is the norm with all programmes run by Griffith College.

Module Teaching and Learning Strategy

This module is delivered through a series of lectures which incorporate tutorial-style discussions, group work sessions and exercises. The lectures are supplemented by structured on-line resources and reading.

In order to support learners through the exam process they engage in the answering of sample exam questions and correction of their own or peers papers, thereby familiarising themselves with the process of writing papers and with the marking criteria.

Module Assessment Strategy

Element No.	Weighting	Type	Description	Module Learning outcomes
1	100%	Exam	The examination consists of a choice of both essay and problem style questions. Essay style questions place emphasis on the learners’ demonstrating their understanding of the main principles of the law and their capacity to critique the law. Problem style questions enable learners to apply principles of the law to a factual scenario.	1-6

Sample Assessment with Rubrics - see Annex 2