

Centre for Commercial Law Studies

LLM Module Syllabus

2024-2025

Teaching in Spring 2025 is in two 5-week blocks (C and D) with Study Week between them.

Module Code	SOLM122
Module Title	Taxation of Individuals
Number of Credits	15
Term and Block Taught	Spring Term, Block D
Module Convenor	Dr Bernard Schneider
Assessment	4,000-word essay
Assessment Due Date	See Module Description Book
Time and Venue	See Teaching Timetable
Additional Module Information	None
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Teaching Team and Contact Details

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Module Overview

Module Description

The module covers the structure, principles, rules and application of taxes on individuals from a multi-jurisdictional and comparative perspective. In particular, it looks at income taxation and the taxation of savings and wealth, including pensions and inheritances. It also considers cross-border situations and issues of compliance and enforcement.

Module Aims

The module provides students with an understanding of the principles and rules of the taxation of individuals.

Module Weekly Syllabus

Week 1 (Week 7 of term)	Introduction to the Module Income
Week 2 (Week 8 of term)	Compensation and Retirement Plans
Week 3 (Week 9 of term)	Inheritances and Gifts
Week 4 (Week 10 of term)	Cross-Border and International Activities
Week 5 (Week 11 of term)	Compliance and Enforcement

Materials

See Reading List