

Module	Revenue Law
Course code	LLBH-REV
Credits	5
Important notes	Elective
Allocation of marks	100% Final examination

Intended Module Learning Outcomes

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

- Demonstrate a clear understanding of revenue law;
- Identify the different types of charges on wealth in Ireland and when and in what context these can be relevant;
- Critically review the Irish revenue law in a systematic manner;
- Critically analyse the theoretical and philosophical underpinnings of revenue law;
- Demonstrate a capacity to research and present on issues of revenue law;
- 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

To provide the learner with a knowledge of the historical development of revenue law;
To develop within the learner an understanding of the general principles of revenue law;
To provide the learner with an understanding of the main Irish taxes and charges on wealth;
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/>]