

LLB Tax Law



Module leader: [Professor Geoffrey Morse \(/staff/profiles/law/morse-geoffrey.aspx\)](/staff/profiles/law/morse-geoffrey.aspx)

Module description:

The module examines the basics of the operation and application of tax law through the operation of the four principal taxes. It is not a course on taxation as such. After considering how tax law originated and its current physiology, the module will look at the two major revenue raising taxes; the charge to income tax, on employees and self-employed taxpayers and VAT. It will then turn to the two principal taxes on capital: capital gains tax and inheritance tax. Emphasis will be on the construction and application of the taxing statutes in modern life.