

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b><u>Year and Semester</u></b>	2020 spring (February 23, 2020 - July 12, 2020)
<b><u>Course Name</u></b>	Taxation
<b><u>Course Code</u></b>	EACC412
<b><u>Course Type</u></b>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Professional Course (Required) <input checked="" type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Basic Disciplinary Course
<b><u>Course Credits</u></b>	3
<b><u>Course Hours</u></b>	48
<b><u>Prerequisites</u></b>	FA101
<b><u>Instructor</u></b>	Xiaoli Zhu (Echo Zhu)
<b><u>Contact Information</u></b>	Office: C203 Tele: (010)83951085 Email: zhuxiaoli@cueb.edu.cn
<b><u>Office Hour</u></b>	M:8:00—10:00; T: 10:00-12:00; W:13:00—14:00; Th:11:00—12:00
<b><u>Learning Centre</u></b>	T: 15:30—17:30 & 18:00-20:00
<b><u>Grade/Section</u></b>	2017BA/Y01
<b><u>Course Time/Place</u></b>	M: 10:10—12:00 / 5#111 TH: 11:00—12:00 / 5#111

#### **Textbook**

Teaching materials prepared by Instructor.

#### **Reference Book**

Taxation (UK), FA2018, Kaplan Publishing.

Taxation (UK), FA2018, BPP Publishing Limited, Aldine House, Aldine Place London W128AW.

#### **Course Description**

This course uses an integrated approach to give a brief introduction of the knowledge and understanding of the UK taxation system and its application in the context of the professional regulatory framework.

#### **Student Learning Objectives**

After completing this course, students will be able to:

- ♦ possess good knowledge of UK taxation system;
- ♦ be able to explain key ideas, techniques or approaches;
- ♦ be able to apply the skills in practice;

#### **Website Source**

1. <https://www.accaglobal.com>
2. <https://kaplan.co.uk/courses/acca>

#### **Teaching Methods**

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook

content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

### Grade Criterion

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and it should be completed within 15 minutes in class.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	<b>100%</b>	

### Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Mid-term test		20%
Final exam		20%

Total	40%	60%
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### **Grading Policy**

A+ 97-100	A 93-96	A- 90-92	B+ 87-89	B 83-86	B- 80-82
C+ 75-79	C 70-74	C- 67-69	D+ 63-66	D 62-60	F 0-59

### **Exam Schedule**

Students will take the global official examination, so we will not arrange midterm test and final exam. Students will take the exam in the 14<sup>th</sup> teaching week.

### **Assessment of Student Performance**

#### ***☛ Self-Study and Reading Ability Practice***

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

#### ***☛ Homework***

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

#### ***☛ Attendance***

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ♦ Being late for 15 minutes or more is considered an absence.
- ♦ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ♦ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly.

but students are welcome to continue attending classes.

- ♦ An incomplete grade (I) will be considered in case of medical or family emergencies.

#### ***☛ Participation***

- ♦ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ♦ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ♦ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ♦ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ♦ All above behaviors will be solely evaluated by the instructor for scoring.

**☞ Textbook**

Students must bring the textbook to class.

**Topical Course Outline (original)**

Week	Date	Topics	Homework
1	Feb.24	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 1</li> <li>• The overall function and purpose of taxation in a modern economy</li> <li>• Different types of taxes</li> <li>• Principal sources of revenue law and practice</li> <li>• Tax avoidance and tax evasion</li> </ul>	—
	Feb.27	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Computing taxable income</li> <li>• Types of income</li> <li>• Personal allowance</li> </ul>	—
2	Mar.2	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Computing income tax liability and income tax payable</li> </ul>	—
	Mar.5	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Gift aid &amp; Child benefit</li> <li>• Married couples and civil partners</li> <li>● Chinese review for about 20 minutes</li> </ul>	
3	Mar.9	<ul style="list-style-type: none"> <li>● Chapter 3</li> <li>• Employment and self-employment</li> <li>• Basis assessment for employment income</li> <li>• Allowable deductions</li> </ul>	Practice
	Mar.12	<ul style="list-style-type: none"> <li>● Chapter 3</li> <li>• Statutory approved mileage allowance</li> <li>• Charitable donations under the payroll deduction scheme</li> <li>● Chinese review for about 20 minutes</li> </ul>	—
4	Mar.16	<ul style="list-style-type: none"> <li>● Chapter 4</li> <li>• Taxable benefits</li> </ul>	—
	Mar.19	<ul style="list-style-type: none"> <li>● Chapter 4</li> <li>• Exempt benefits</li> </ul>	Practice
5	Mar.23	<ul style="list-style-type: none"> <li>● Chapter 5</li> <li>• The badges of trade</li> <li>• The adjustment of profits</li> <li>● Chinese review for about 20 minutes</li> </ul>	—
	Mar.26	<ul style="list-style-type: none"> <li>● Chapter 5</li> <li>• Cash basis of accounting for small business</li> <li>● Chinese review for about 20 minutes</li> </ul>	—
6	Mar.30	<ul style="list-style-type: none"> <li>● Chapter 6</li> <li>• Capital allowance in general</li> <li>• Main pool</li> <li>● Quiz</li> </ul>	—

	Apr.2	<ul style="list-style-type: none"> <li>● Chapter 6</li> <li>• Special rate pool</li> <li>• Private use assets</li> <li>• Short life assets</li> </ul>	Practice
7	Apr.6	<ul style="list-style-type: none"> <li>● Qingming</li> </ul>	—
	Apr.9	<ul style="list-style-type: none"> <li>● Chapter 7</li> <li>• Recognize the basis of assessment</li> </ul>	—
8	Apr.13	<ul style="list-style-type: none"> <li>● Chapter 7</li> <li>• Commencement and cessation</li> <li>• The choice of an accounting date</li> <li>● Chinese review for about 20 minutes</li> </ul>	Practice
	Apr.16	<ul style="list-style-type: none"> <li>● Chapter 8</li> <li>• Trade loss relief against general income</li> </ul>	—
9	Apr.20	<ul style="list-style-type: none"> <li>● Chapter 8</li> <li>• Losses in the early years of a trade</li> <li>• Terminal trade loss relief</li> <li>● Chinese review for about 20 minutes</li> </ul>	Practice
	Apr. 23	<ul style="list-style-type: none"> <li>● Midterm-test</li> </ul>	—
10	Apr. 27	<ul style="list-style-type: none"> <li>● Chapter 9</li> <li>• Scope of national insurance contributions (NICs)</li> <li>• Class 1 and Class 1A NICs for employed persons</li> <li>• Class 2 and Class 4 NICs for self-employed persons</li> <li>● Chinese review for about 20 minutes</li> </ul>	—
	Apr. 30	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• Computing chargeable gains or loss</li> <li>• The annual exempt amount</li> </ul>	—
11	May. 4	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• Transfers between spouses/civil partnerst</li> <li>• Part disposals</li> </ul>	—
	May. 7	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• The damage, loss, or destruction of an asset</li> <li>● Chinese review for about 20 minutes</li> </ul>	Practice
12	May. 11	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• The scope of corporation tax</li> <li>• Taxable total profits</li> <li>• Qualifying charitable donations</li> </ul>	—
	May. 14	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• Long period of account</li> <li>• Computing the corporation tax liability</li> </ul>	—
13	May. 18	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• practice</li> <li>● Chinese review for about 20 minutes</li> </ul>	—

	May. 21	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Transfer of value</li> <li>• Calculation of tax on lifetime transfers</li> </ul>	
14	May. 25	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Calculation of tax on death estate</li> <li>• Transfer of unused nil rate band</li> <li>• Payment of inheritance tax</li> </ul>	Practice
	May. 28	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The scope of VAT</li> <li>• Registration and deregistration</li> </ul>	—
15	Jun. 1	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The tax point</li> <li>• The valuation of supplies</li> </ul>	—
	Jun. 4	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The deduction of input tax</li> <li>• Relief for impairment losses</li> <li>● Chinese review for about 20 minutes</li> </ul>	Practice
16	Jun. 8	<ul style="list-style-type: none"> <li>● Presentation</li> </ul>	—
	Jun. 11	<ul style="list-style-type: none"> <li>● Final review</li> </ul>	—

*Note: 1. Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams.*

*2. A review in Chinese may be held in the semester.*

**New outline for the special period:**

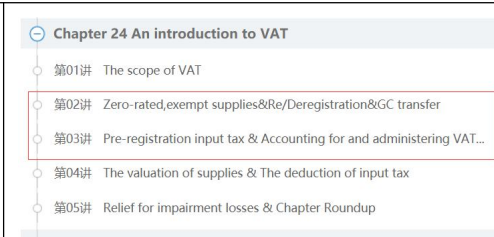
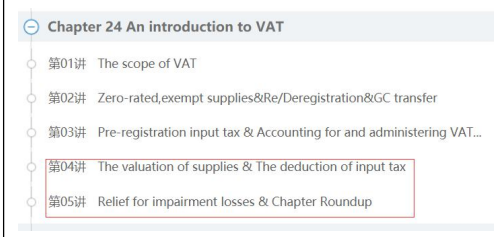
Week	Date	原授课计划	对应中华会计网校 F6 网课章节
2	Mar.2 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 1</li> <li>• The overall function and purpose of taxation in a modern economy</li> <li>• Different types of taxes</li> <li>• Principal sources of revenue law and practice</li> <li>• Tax avoidance and tax evasion</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 01 Introduction to the UK tax system</li> <li>第01讲 Overall function &amp; purpose of taxation in a modern economy</li> <li>第02讲 Different types of taxes</li> <li>第03讲 Principal sources of revenue law and practice&amp;Tax Avoidance and E.</li> </ul>
	Mar.5 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Computing taxable income</li> <li>• Types of income</li> <li>• Personal allowance</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 02 Computing taxable income &amp; the income tax liability</li> <li>第01讲 Scope of income tax</li> <li>第02讲 Computing taxable income &amp; Income types</li> <li>第03讲 Tax exempt income &amp; Qualifying interest &amp; PA</li> </ul>
3	Mar.9 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Computing income tax liability and income tax payable</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 02 Computing taxable income &amp; the income tax liability</li> <li>第01讲 Scope of income tax</li> <li>第02讲 Computing taxable income &amp; Income types</li> <li>第03讲 Tax exempt income &amp; Qualifying interest &amp; PA</li> <li>第04讲 Computing income tax liability and income tax payable</li> <li>第05讲 Accrued income scheme&amp;Gift aid&amp;Child benefit</li> <li>第06讲 Transferable personal allowance&amp; Civil partnership</li> </ul>

	<p>Mar.12 10:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 2</li> <li>• Gift aid &amp; Child benefit</li> <li>• Married couples and civil partners</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 02 Computing taxable income &amp; the income tax liability               <ul style="list-style-type: none"> <li>第01讲 Scope of income tax</li> <li>第02讲 Computing taxable income &amp; Income types</li> <li>第03讲 Tax exempt income &amp; Qualifying interest &amp; PA</li> <li>第04讲 Computing income tax liability and income tax payable</li> <li>第05讲 Accrued income scheme&amp;Gift aid&amp;Child benefit</li> <li>第06讲 Transferable personal allowance&amp; Civil partnership</li> </ul> </li> </ul>
4	<p>Mar.16 11:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 3</li> <li>• Employment and self-employment</li> <li>• Basis assessment for employment income</li> <li>• Allowable deductions</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 03 Employment income               <ul style="list-style-type: none"> <li>第01讲 Employment and self employment &amp; Basis of assessment for employe...</li> <li>第02讲 Allowable deductions &amp; Statutory approved mileage allowances &amp; Ch...</li> </ul> </li> </ul>
	<p>Mar.19 10:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 3</li> <li>• Statutory approved mileage allowance</li> <li>• Charitable donations under the payroll deduction scheme</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 03 Employment income               <ul style="list-style-type: none"> <li>第01讲 Employment and self employment &amp; Basis of assessment for employe...</li> <li>第02讲 Allowable deductions &amp; Statutory approved mileage allowances &amp; Ch...</li> </ul> </li> </ul>
5	<p>Mar.23 11:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 4</li> <li>• Taxable benefits</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 04 Taxable and exempt benefits The PAYE system               <ul style="list-style-type: none"> <li>第01讲 Taxable benefits (1)</li> <li>第02讲 Taxable benefits (2)</li> <li>第03讲 Exempt benefits &amp; The PAYE system</li> </ul> </li> </ul>
	<p>Mar.26 10:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 4</li> <li>• Exempt benefits</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 04 Taxable and exempt benefits The PAYE system               <ul style="list-style-type: none"> <li>第01讲 Taxable benefits (1)</li> <li>第02讲 Taxable benefits (2)</li> <li>第03讲 Exempt benefits &amp; The PAYE system</li> </ul> </li> </ul>
6	<p>Mar.30 11:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 5</li> <li>• The badges of trade</li> <li>• The adjustment of profits</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 07 Computing trading income               <ul style="list-style-type: none"> <li>第01讲 The badges of trade</li> <li>第02讲 The adjustment of profits</li> <li>第03讲 Cash basis of accounting for small businesses &amp; Pre-trading expen...</li> </ul> </li> </ul>
	<p>Apr.2 10:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Chapter 5</li> <li>• Cash basis of accounting for small business</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 07 Computing trading income               <ul style="list-style-type: none"> <li>第01讲 The badges of trade</li> <li>第02讲 The adjustment of profits</li> <li>第03讲 Cash basis of accounting for small businesses &amp; Pre-trading expen...</li> </ul> </li> </ul>
7	<p>Apr.6 11:30am 前 完成网课 听讲</p>	<ul style="list-style-type: none"> <li>● Qingming (清明节)</li> </ul>	

	Apr.9 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 6</li> <li>● Capital allowance in general</li> <li>● Main pool</li> </ul>	<p>Chapter 08 Capital allowances</p> <ul style="list-style-type: none"> <li>第01讲 CA &amp; Plant and machinery</li> <li>第02讲 The main pool (1)</li> <li>第03讲 The main pool (2)</li> <li>第04讲 Special rate pool, Private use assets, Motor cars &amp; Short life as...</li> </ul>
8	Apr.13 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 6</li> <li>● Special rate pool</li> <li>● Private use assets</li> <li>● Short life assets</li> </ul>	<p>Chapter 08 Capital allowances</p> <ul style="list-style-type: none"> <li>第01讲 CA &amp; Plant and machinery</li> <li>第02讲 The main pool (1)</li> <li>第03讲 The main pool (2)</li> <li>第04讲 Special rate pool, Private use assets, Motor cars &amp; Short life as...</li> </ul>
	Apr.16 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 7</li> <li>● Recognize the basis of assessment</li> </ul>	<p>Chapter 09 Assessable trading income</p> <ul style="list-style-type: none"> <li>第01讲 Recognise basis of assessment &amp; Commencement and cessation</li> <li>第02讲 The choice of an accounting date</li> </ul>
9	Apr.20 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 7</li> <li>● Commencement and cessation</li> <li>● The choice of an accounting date</li> </ul>	<p>Chapter 09 Assessable trading income</p> <ul style="list-style-type: none"> <li>第01讲 Recognise basis of assessment &amp; Commencement and cessation</li> <li>第02讲 The choice of an accounting date</li> </ul>
	Apr.23 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 8</li> <li>● Trade loss relief against general income</li> </ul>	<p>Chapter 10 Trading losses</p> <ul style="list-style-type: none"> <li>第01讲 Losses&amp;Trade loss relief C/f and against GI</li> <li>第02讲 Losses in early years &amp; Terminal trade loss relief</li> </ul>
10	Apr.27 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 8</li> <li>● Losses in the early years of a trade</li> <li>● Terminal trade loss relief</li> </ul>	<p>Chapter 10 Trading losses</p> <ul style="list-style-type: none"> <li>第01讲 Losses&amp;Trade loss relief C/f and against GI</li> <li>第02讲 Losses in early years &amp; Terminal trade loss relief</li> </ul>
	Apr.30	<ul style="list-style-type: none"> <li>● Midterm-test</li> </ul>	
11	May.4 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 9</li> <li>● Scope of national insurance contributions (NICs)</li> <li>● Class 1 and Class 1A NICs for employed persons</li> <li>● Class 2 and Class 4 NICs for self-employed persons</li> <li>● Chinese review for about 20 minutes</li> </ul>	<p>Chapter 12 National insurance contributions</p> <ul style="list-style-type: none"> <li>第01讲 Class 1,1A,2 and 4 NICs</li> </ul>



	May. 7 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• Computing chargeable gains or loss</li> <li>• The annual exempt amount</li> </ul>	<p>Chapter 13 Computing chargeable gains</p> <ul style="list-style-type: none"> <li>第01讲 Topic 1-5</li> <li>第02讲 Topic 6-8</li> </ul>
12	May. 11 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• Transfers between spouses/civil partnerst</li> <li>• Part disposals</li> </ul>	<p>Chapter 13 Computing chargeable gains</p> <ul style="list-style-type: none"> <li>第01讲 Topic 1-5</li> <li>第02讲 Topic 6-8</li> </ul>
	May. 14 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 10</li> <li>• The damage, loss, or destruction of an asset</li> <li>● Chinese review for about 20 minutes</li> </ul>	<p>Chapter 13 Computing chargeable gains</p> <ul style="list-style-type: none"> <li>第01讲 Topic 1-5</li> <li>第02讲 Topic 6-8</li> </ul>
13	May. 18 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• The scope of corporation tax</li> <li>• Taxable total profits</li> <li>• Qualifying charitable donations</li> </ul>	<p>Chapter 19 Computing taxable total profits and the corporation tax lia...</p> <ul style="list-style-type: none"> <li>第01讲 Topic 1-7</li> <li>第02讲 Topic 8-10</li> </ul>
	May. 21 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• Long period of account</li> <li>• Computing the corporation tax liability</li> </ul>	<p>Chapter 19 Computing taxable total profits and the corporation tax lia...</p> <ul style="list-style-type: none"> <li>第01讲 Topic 1-7</li> <li>第02讲 Topic 8-10</li> </ul>
14	May. 25 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 11</li> <li>• practice</li> </ul>	
	May. 28 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Transfer of value</li> <li>• Calculation of tax on lifetime transfers</li> </ul>	<p>Chapter 18 Inheritance tax</p> <ul style="list-style-type: none"> <li>第01讲 Chargeable persons&amp;Transfers of value&amp;Exemptions</li> <li>第02讲 Calculation of tax on lifetime transfers (1)</li> <li>第03讲 Calculation of tax on lifetime transfers (2)</li> <li>第04讲 Calculation of tax on death estate</li> <li>第05讲 Transfer unused NRB&amp;Basic IT plan&amp;Payment of IT</li> </ul>
15	Jun.1 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 12</li> <li>• Calculation of tax on death estate</li> <li>• Transfer of unused nil rate band</li> <li>• Payment of inheritance tax</li> </ul>	<p>Chapter 18 Inheritance tax</p> <ul style="list-style-type: none"> <li>第01讲 Chargeable persons&amp;Transfers of value&amp;Exemptions</li> <li>第02讲 Calculation of tax on lifetime transfers (1)</li> <li>第03讲 Calculation of tax on lifetime transfers (2)</li> <li>第04讲 Calculation of tax on death estate</li> <li>第05讲 Transfer unused NRB&amp;Basic IT plan&amp;Payment of IT</li> </ul>
	Jun. 4 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The scope of VAT</li> <li>• Registration and deregistration</li> </ul>	<p>Chapter 24 An introduction to VAT</p> <ul style="list-style-type: none"> <li>第01讲 The scope of VAT</li> <li>第02讲 Zero-rated,exempt supplies&amp;Re/Deregistration&amp;GC transfer</li> <li>第03讲 Pre-registration input tax &amp; Accounting for and administering VAT...</li> <li>第04讲 The valuation of supplies &amp; The deduction of input tax</li> <li>第05讲 Relief for impairment losses &amp; Chapter Roundup</li> </ul>

16	Jun. 8 11:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The tax point</li> <li>• The valuation of supplies</li> </ul>	
	Jun. 11 10:30am 前 完成网课 听讲	<ul style="list-style-type: none"> <li>● Chapter 13</li> <li>• The deduction of input tax</li> <li>• Relief for impairment losses</li> <li>● Chinese review for about 20 minutes</li> </ul>	
17	Jun. 15	<ul style="list-style-type: none"> <li>● Presentation</li> </ul>	
	Jun. 18	<ul style="list-style-type: none"> <li>● Final review</li> </ul>	

### Teacher's Office Hour

- ◆ The instructor's office hour is shown in the front of the office door.
- ◆ Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ◆ The time can be scheduled by instructors or students, or both.

### Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

### Important Dates

Spring Semester, 2020	February 23, 2020— July 12, 2020
Feb. 23	Registration
Feb.24	Classes Begin
Apr.6	Qingming Festival (tentative)
Apr.17	University Sports Game (tentative)
May.1	Labor Day Holiday (tentative)
Jun.1-5	Global Exam Period
Jun. 25	Dragon-boat Festival
June 27- July10	Revision and Final Exam Period
Jul.13	Summer Vacation Begins

*Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.*

Instructor: \_\_\_\_\_

Department Head: \_\_\_\_\_

