

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b>Year and Semester</b>	2024Spring					
<b>Course Name</b>	Taxation					
<b>Course Code</b>	FA103					
<b>Course Type</b>	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)			
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)			
	<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)			
	<input type="checkbox"/> Professional Course (Advanced)					
<b>Course Credits</b>	4 (3+1)					
<b>Course Hours</b>	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
<b>Applicable object</b>	<input checked="" type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
<b>Prerequisites</b>	None					
<b>Instructor</b>	Zhu Xiaoli (Echo Zhu) & Zheng Zheng (Amy Zheng)					
<b>Contact Information</b>	Office: C203; C204					
	Tele: (010)83951085					
	Email: <a href="mailto:zhuxiaoli@cueb.edu.cn">zhuxiaoli@cueb.edu.cn</a> ; <a href="mailto:zhengzheng@cueb.edu.cn">zhengzheng@cueb.edu.cn</a>					
<b>Office Hour</b>	Echo: M: 09:55-11:30; W: 08:00-09:35; Th: 09:55-11:30 Amy: T&W: 15:25-17:00; Th: 09:55-11:30					
<b>Learning Centre</b>	Echo: T: 13:00-15:00; 18:00-20:00 (online) Amy: T: 13:30-15:05; M: 18:00-20:00 (online)					
<b>Grade/Section</b>	23BA1/23BA2					
<b>Course Time/Place</b>	23BA1: W: 09:55-12:20/A101 + 45mins (online) 23BA2: T:09:55-12:20/A102 + 45mins (online)					
<b>Textbook</b>	1. Materials supported by the lecturer 2. F6 Taxation (UK) Workbook					

#### Reference Book

1. Taxation (UK), FA2022, Kaplan Publishing.
2. Taxation Laws (China), Chinese Institute of Certified Public Accountants (CICPA).

#### Course Description

This course gives a brief introduction to the knowledge of the taxation system in both UK and China, and its applications. It involves the introduction of major types of taxes existed in UK and in China, which mainly includes individual income tax, national insurance contributions, capital gains tax, corporation tax and value added tax. It is designed to provide students with a meaningful basic introduction of the taxation system and make a comparative analysis between UK and China, to help them understand the history and purpose of the taxation, apply the basic taxation knowledge and skills, and a expand a broader view of taxation system

design, which is quiet useful for every student as a taxpayer and tax practitioners.

### **Student Learning Objectives**

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> <li>Describe the purposes (economic, social, environmental) of taxation in a modern economy</li> <li>Illustrate the different types of income for individuals within the scope of income tax</li> <li>Illustrate the different types of income for companies within the scope of corporation tax</li> <li>Identify chargeable disposals within the scope of capital gains tax</li> <li>Describe the collection of value added tax</li> </ul>
Capability	<ul style="list-style-type: none"> <li>Compute the individual taxable income and income tax liability</li> <li>Compute taxable total income and corporation tax liability</li> <li>Compute and chargeable gains and capital gains tax</li> <li>Compute the amount of VAT payable</li> <li>Identify tax planning opportunities and compute the amount of tax saved</li> </ul>
Mindset	<ul style="list-style-type: none"> <li>To be a citizen who grasp basic tax laws knowledge in daily life</li> <li>To be a taxpayer who comply with the tax regulations</li> <li>To be a tax practitioner with integrity, objectivity, be prudent and cooperative at work</li> <li>To be a contributor who promotes the development of the tax system and the wellbeing of the society</li> </ul>

### **Website Source**

- <https://www.accaglobal.com/>
- <https://www.gov.uk/>
- <http://www.chinatax.gov.cn/>
- <https://www.icourse163.org/learn/ZUEL-1002080015?tid=1465425524#/learn/announce>

### **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 and calculations. 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 calculations.
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
Total	100%	

### **Detailed Grade Computation**

	<b>Before Midterm</b>	<b>After Midterm</b>
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

### **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**

Week	Date	Topics	Platform	Homework
1	Offline	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 1               <ul style="list-style-type: none"> <li>• Purposes of taxation</li> <li>• Structure of tax system in UK &amp; China</li> <li>• Different types of taxes in UK &amp; China</li> <li>• Tax avoidance and tax evasion</li> </ul> </li> </ul>	Classroom	Homework for Ch1
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch1</li> <li>● Tutoring for exercises Ch1</li> </ul>	Xuexitong	—
2	Offline	<ul style="list-style-type: none"> <li>● Chapter 2-Part1               <ul style="list-style-type: none"> <li>• Statutory residence test in UK &amp; China</li> <li>• Types of income</li> <li>• Personal allowance in UK &amp; threshold of individual income tax in China</li> </ul> </li> </ul>	Classroom	Homework for Ch2-Part1
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch2-Part1</li> <li>● Tutoring for exercises Ch2-Part1</li> </ul>	Xuexitong	—
3	Offline	<ul style="list-style-type: none"> <li>● Chapter 2-Part2               <ul style="list-style-type: none"> <li>• Computing income tax liability in UK&amp;China</li> <li>• Gift aid donation and Child benefit in UK</li> </ul> </li> </ul>	Classroom	Homework for Ch2-Part2
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch2-Part2</li> <li>● Tutoring for exercises Ch2-Part2</li> </ul>	Xuexitong	—

4	Offline	<ul style="list-style-type: none"> <li>● <b>Quiz 1 (tentative)</b></li> <li>● Chapter 3               <ul style="list-style-type: none"> <li>• Basis assessment for employment income</li> <li>• Allowable deductions in UK &amp; Special additional deductions in China</li> </ul> </li> </ul>	Classroom	Homework for Ch3
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch3</li> <li>● Tutoring for exercises Ch3</li> </ul>	Xuexitong	—
	Offline (23BA2)	<ul style="list-style-type: none"> <li>● Chapter 4               <ul style="list-style-type: none"> <li>• Taxable benefits</li> <li>• Exempt benefits in UK &amp; China</li> </ul> </li> </ul>	Classroom	Homework for Ch4
	Online (23BA2)	<ul style="list-style-type: none"> <li>● Review for key points in Ch4</li> <li>● Tutoring for exercises Ch4</li> </ul>	Xuexitong	—
5	Offline (23BA2)	<ul style="list-style-type: none"> <li>● Chapter 5 (Ch 7 in textbook)               <ul style="list-style-type: none"> <li>• The badges of trade</li> <li>• The adjustment of profits</li> <li>• Deductible expenditures for trading income in China</li> </ul> </li> </ul>	Classroom	Homework for Ch5
	Online (23BA2)	<ul style="list-style-type: none"> <li>● Review for key points in Ch5</li> <li>● Tutoring for exercises Ch5</li> </ul>	Xuexitong	—
	Offline (23BA1)	<ul style="list-style-type: none"> <li>● Chapter 4               <ul style="list-style-type: none"> <li>• Taxable benefits</li> <li>• Exempt benefits in UK &amp; China</li> </ul> </li> </ul>	Classroom	Homework for Ch4
	Online (23BA1)	<ul style="list-style-type: none"> <li>● Review for key points in Ch4</li> <li>● Tutoring for exercises Ch4</li> </ul>	Xuexitong	—
	Offline (23BA1)	<ul style="list-style-type: none"> <li>● Chapter 5 (Ch 7 in textbook)               <ul style="list-style-type: none"> <li>• The badges of trade</li> <li>• The adjustment of profits in UK</li> <li>• Deductible expenditures for trading income in China</li> </ul> </li> </ul>	Classroom	Homework for Ch5
	Online (23BA1)	<ul style="list-style-type: none"> <li>● Review for key points in Ch5</li> <li>● Tutoring for exercises Ch5</li> </ul>	Xuexitong	—
6	Offline	<ul style="list-style-type: none"> <li>● Chapter 6-Part1(Ch 8 in textbook)               <ul style="list-style-type: none"> <li>• Qualifying plant and machinery</li> <li>• Main pool and special rate pool assets</li> </ul> </li> </ul>	Classroom	Homework for Ch6-Part1
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch6-Part1</li> <li>● Tutoring for exercises Ch6-Part1</li> </ul>	Xuexitong	—
7	Offline	<ul style="list-style-type: none"> <li>● Chapter 6-Part2 (Ch 8 in textbook)               <ul style="list-style-type: none"> <li>• Computing capital allowances in UK</li> <li>• Computing depreciation on business assets in China</li> </ul> </li> </ul>	Classroom	Online homework for Ch6-Part2
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch6-Part2</li> <li>● Tutoring for exercises Ch6-Part2</li> </ul>	Xuexitong	—
8	Offline	<ul style="list-style-type: none"> <li>● Chapter 7 (Ch 9 in textbook)               <ul style="list-style-type: none"> <li>• Basis of assessment for trading income in UK &amp; China</li> <li>• Computing assessable trading profits</li> </ul> </li> </ul>	Classroom	Homework for Ch7
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch7</li> <li>● Tutoring for exercises Ch7</li> </ul>	Xuexitong	—

9	Offline	● <b>Midterm-test (tentative)</b>	Classroom	—
	Online	● Tutoring for exercises Midterm-test	Xuexitong	—
	Offline (23BA2)	● Chapter 8 (Ch12 in textbook) • National insurance contributions in UK • National social security in China	Classroom	Homework for Ch8
	Online (23BA2)	● Review for key points in Ch8 ● Tutoring for exercises Ch8	Xuexitong	—
10	Offline (23BA2)	● Chapter 9 (Ch 13 in textbook) • Capital gains tax liability in UK • Treatment of capital gains in China	Classroom	Homework for Ch9
	Online (23BA2)	● Review for key points in Ch9 ● Tutoring for exercises Ch9	Xuexitong	—
	Self-study (23BA1)	— <b>Labour Day Holiday</b> ● Chapter 8 (Ch12 in textbook) • National insurance contributions in UK • National social security in China	Classroom	Homework for Ch8
	Online (23BA1)	● Review for key points in Ch8 ● Tutoring for exercises Ch8	Xuexitong	—
11	Offline (23BA2)	● Chapter 10-Part1 (Ch 18 in textbook) • Scope of inheritance tax • Transfer of value • Types of lifetime transfers	Classroom	Homework for Ch10-Part1
	Online (23BA2)	● Review for key points in Ch10-Part1 ● Tutoring for exercises Ch10-Part1	Xuexitong	—
	Offline (23BA1)	● Chapter 9 (Ch 13 in textbook) • Capital gains tax liability in UK • Capital gains in China	Classroom	Homework for Ch9
	Online (23BA1)	● Review for key points in Ch9 ● Tutoring for exercises Ch9	Xuexitong	—
	Offline (23BA1)	● Chapter 10-Part1 (Ch 18 in textbook) • Scope of inheritance tax in UK • Lifetime transfers and death estate	Classroom	Homework for Ch10-Part1
	Online (23BA1)	● Review for key points in Ch10-Part1 ● Tutoring for exercises Ch10-Part1	Xuexitong	—
12	Offline	● Chapter 10-Part2 (Ch 18 in textbook) • Computing IHT in UK • Debate on charging IHT in China	Classroom	Homework for Ch10-Part2
	Online	● Review for key points in Ch10-Part2 ● Tutoring for exercises Ch10-Part2	Xuexitong	—
13	Offline	● <b>Quiz 2 (tentative)</b> ● Chapter 11 (Ch 19 in textbook) • Corporation tax in UK & China • The calculation of TTP	Classroom	Homework for Ch11
	Online	● Review for key points in Ch11 ● Tutoring for exercises Ch11	Xuexitong	—

14	Offline	<ul style="list-style-type: none"> <li>● Chapter 12 (Ch 24 in textbook)</li> <li>• The scope of VAT</li> <li>• VAT rates in UK &amp; China</li> <li>• Computing VAT liability</li> </ul>	Classroom	Homework for Ch12
	Online	<ul style="list-style-type: none"> <li>● Review for key points in Ch12</li> <li>● Tutoring for exercises Ch12</li> </ul>	Xuexitong	—
15	Offline	● <b>Presentation</b>	Classroom	—
	Online	● Final review	Xuexitong	—
16	Offline	● <b>Presentation</b>	Classroom	—
	Online	● Online Q&A	Xuexitong	—

**Notes:**

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 will be held each week for around 45 minutes online and a final review in Chinese will be hold at the end of the semester. 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 .A review in Chinese may be held during LC and OH in the semester.

**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**

Midterm Test	Week 9 or 10
Final Exam	Refer to the notice of the Academic Affairs Office

*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:** \_\_\_\_\_

