

TAX533 Landmark Cases in Income Tax and Handling Tax Controversy

Level: 5

Credit Units: 5 Credit Units

Language: ENGLISH

Presentation Pattern: EVERY JULY

Synopsis:

TAX533 Landmark Cases in Income Tax and Handling Tax Controversy builds on the skills that the student acquired in TAX501 Taxation - Legal Framework and Policy. In Part I of TAX533 the students are required to immerse themselves in cases which are more complex and where there are more than one judgement involved. Using skills from the earlier course, students learn how to identify the ratio decidendi in cases where more than one judge provides a judgement. In the process of this, the students also get to explore major cases in Income Tax, and understand why these cases are important to our understanding of Income Tax law of Singapore today. In Part II, the students will explore cases, but in this set of cases, they will be looking more to the deft handling or missteps in the handling of the cases, and learn from the cases how a tax controversy should (or should not) be handled.

Topics:

- The Scope of Income Taxation
- Territorial Principle
- Remittance Basis
- Income
- Income Vs Capital
- Type of Income
- Expenses
- General Deductibility – Wholly and Exclusively
- Personal Element Disallowance
- Capital Allowances
- Plant Vs Building
- Handling Tax Controversy
- Mishandling of Fact
- Mishandling of Law

Textbooks:

D. Koh, E. H. Poh, & S. Y. Tang (Eds.): The Law and Practice of Singapore Income Tax (3rd Edition) (eBook) (Access Code Card) 3rd Edition Singapore: LexisNexis
ISBN-13: 9789814892414

Learning Outcome:

- Analyse a case that is complicated either by the factual pattern, the legal issues or the nature of the judgements pronounced by the courts, identifying what was in dispute, what needed to be determined, what was determined, what was argued, what was found and what the final outcome was, based on the findings
- Evaluate the impact of the case on the understanding of the law as it stood prior to the delivery of the judgement
- Formulate a guideline for future practice based on the decision of a court
- Critique a judgement from a legal or factual or a mixed law and fact basis
- Compose a strategy to assist in the handling of tax controversies
- Assemble paper or web resources to conduct research
- Examine and analyse legal materials which are written in technical or complex language
- Compose presentations and present data in numerical or statistical form
- Discuss using different forms of communication, such as verbal, written and formal presentations, presenting knowledge or an argument in a clear manner

Assessment Strategies (Evening Class):

Components	Description	Weightage Allocation (%)
Overall Continuous Assessment	TUTOR-MARKED ASSIGNMENT 1	40
Overall Examinable Components	ECA	60
Total		100