

Course Code	TAXATION I				
Course Title	ACF-337				
Course Type	Elective				
Level	Undergraduate				
Year / Semester	3 / Five				
Teacher's Name					
ECTS	5	Lectures / week	3	Laboratories / week	
Course Purpose and Objectives	To provide students with a practical understanding of the principles of business taxation mainly in respect of matters relating to the taxation of individuals and to enable students comment on figures produced by computations, understand the rationale underlying tax law and provide basic tax advice to taxpayers.				
Learning Outcomes	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> ▪ show a knowledge and understanding of the principal aspects of Cyprus, EU and UK income tax; ▪ understand the general principles of the system of capital allowances and capital gains tax; ▪ calculate liability to income tax from a given set of facts; ▪ utilise all relevant sources of tax law to evaluate and interpret problems relating to income tax and where possible, to plan to minimise tax liabilities. 				