

Module Layout NOM422/TAX LAW

Faculty	FEM	Faculty of Economics and Management	
Programme of Study	NOM	Law	
Module	NOM422	TAX LAW	
Level of Study	Undergraduate		Graduate
	✓	Master	Doctoral
Language of Instruction	Greek		
Mode of Delivery	Distance		
Module Type	Required		Electives
			✓
Number of Group Consulting Meetings	Total	Physical Presence	Online
	7	0	7
Number of Assignments	2		
Final Exam Calculation	Assignments	Interactive activities	Final exam
	30	10	60
Number of European Credit Transfer System (ECTS)	10		

Module Description

The purpose of the Module is the analysis and interpretation of tax legislation. Initially, there exists a theoretical approach of general concepts, such as the meaning, content and distinctions of taxes and the general principles governing tax law. Then the Cypriot tax and fiscal system is presented, including the administrative tax procedure and in particular the judicial protection in tax disputes, in combination with the harmonisation of tax legislation within the EU legal framework. In addition to the requisite theoretical approach, case studies and practical issues are solved and analysed, along with the study and commentary of court decisions of the Cypriot case law.

Pre-requisite Modules

NOM221	Company Law

Co-requisite Modules

	NONE

Grading Scheme

Assessment Method	Percentage on Final Grade	Workload	
		Hours	ECTS
Weekly study- Assignments -Group Meetings	0 %	~125 -~150	5

<i>(13 weeks *~11 hours)</i>			
Assignment 1	15 %	~50 -~60	2
Assignment 2	15 %	~50 -~60	2
Weekly Interactive Activities	10 %	~25-~30	1
Final/Repeat Examination	60 %	3	-
Total	100%	~250 -~300	10

Grading Rules and Assessment methods

- Students are evaluated with 9, if they earn 90% of the possible grade, i.e. $90\% \times 10 = 9$, etc.
- Passing rate
 - 50% of the Assignments
 - 50% of the Interactive Activities
 - Students are allowed to participate in the final exam of a Module if they have overall earned the minimum grade ($\geq 50\%$) in both their Assignments and Interactive Activities
 - 50% of the Final exam

If a student earns a grade with decimal points, then it is rounded to the nearest half unit.