**LAW 4113 REVENUE LAW AND TAXATION I**

**Course Description**

The Course is about taxation particularly a brief introduction on the nature of taxes levied in Uganda. It also covers the tax administration system in Uganda.

**Course Content**

Historical overview; Theories, Criteria and Terminology of Taxation; Functions and Objectives of taxation; Criteria for Evaluating Tax Systems; Administering the Income Tax System; Sources of Ugandan Taxation Law; Interpretation of Tax Law; Rental Income; Presumptive Tax; Trust Income; Employment Income; Tax Policy Issues.

**Course Objectives**

The aims and objectives of this course are to:

1. Introduce to students the basic concepts of taxation;
2. Give students principles for the interpretation of fiscal statutes;
3. Enable students appreciate the role played by taxation in economic development; and
4. Understand the management and administration of taxes in the country.

**Learning Outcomes**

By the end of the course students will be expected to:

1. Know that is taxable income;
2. Understand the tax system in Uganda; and
3. Apply taxing statutes to particular sets of facts.

**Methods of Instruction**

1. At the commencement of the course, students are availed with reading lists, which indicate the topics to be covered, and the respective reading materials for the respective topics. It is expected that the student uses this list in preparation for each lecture.
2. The students are introduced to each topic and guided on the principles therein. Thereafter, students will be given problem questions for discussion in class. Students are further encouraged to also formulate their problems for discussion during the lectures.

**Assessment**

1. A coursework will be administered during the coursework week to be marked out of 30 marks.
2. An examination will be given at the end of the semester to be marked out of 70 marks.