Module Descriptor

Title	Personal Tax		
Session	2025/26	**Status**	Active
Code	ACCT09015	**SCQF Level**	9
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Dr Marie Fletcher		

Summary of Module

You will be introduced to the basic principles of income tax (IT) including the identification of persons liable, basis of assessment, reliefs and deductions at source. Employment income is also studied at length encompassing chargeable income, allowable deductions, benefits in kind, personal allowances ,gift aid and tax reducers.

Income from self employment is the major focus of the module including relevant case law on the badges of trade, assessment, adjustment of profits covering allowable and disallowable expenses, capital allowances, national insurance, the relief of trading losses and minimizing the tax liability.

The module also covers the basic principles of inheritance tax; the computation of capital gains tax payable by individuals, including the use of reliefs.

The professional expertise and scholarship that the lecturers bring to the module will help to enhance your knowledge and understanding in this area.

This module is suitable for delivery overseas, but you will be required to study the UK taxation system.

- Income tax for employees, self-employed, capital allowances. National insurance for the self employed. Income Tax computations
- Income from property, lease premiums, property losses
- Income from savings and dividends
- Capital Gains Tax for individuals
- Inheritance tax planning and rules

Module Delivery Method	On-Campus[1]	Hybrid[2]	Online[3]	Work -Based Learning[4]
	☒	☐	☐	☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☒ Lanarkshire ☐ London ☒ Paisley	☐ Online / Distance Learning ☒ Other (specify) South Lanarkshire College, Ayrshire College, New College Lanarkshire

Terms for Module Delivery	Term 1	☒	Term 2	☐	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Evaluate and apply the principles of UK income tax (including national insurance).
L2	Provide elementary tax planning, including the use of loss relief.
L3	Understand and apply the principles of capital gains tax.
L4	Understand and apply the principles of inheritance tax.
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 9** Demonstrate a broad knowledge of the scope of personal taxation and detailed knowledge of income tax for both employed and self-employed individuals.
Practice: Applied Knowledge and Understanding	**SCQF 9** Apply a range of routine and complex skills in relation to calculations involved in an income tax or capital gains tax computation.

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

Generic Cognitive skills	**SCQF 9** Use a range of approaches to critically evaluate loss relief options
Communication, ICT and Numeracy Skills	**SCQF 9** Use and evaluate numerical data in the form of income tax calculation and ancillary workings and provide calculations of capital gains tax and national insurance liabilities.
Autonomy, Accountability and Working with Others	**SCQF 9** Work in support of current professional tax practice for the individual.

Prerequisites	**Module Code** ACCT07004	**Module Title** Financial Accounting 1
	Other Equivalent introductory accounting module	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours. In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours. This module uses a combination of lectures and tutorial workshops where the principles of income tax, capital gains tax and inheritance tax are developed. You will study the various sources of income, such as income from employment, self-employment, rental income and from investments such as dividend income, bank, building society and other sources. You will engage with the technical rules required to calculate taxable income and you are also required to show a real understanding of the taxes studied through the use of rudimentary tax planning in some taxes. Tax cases are explored as appropriate, for example where it is unclear whether an expense is allowed or disallowed or whether the activity of trading is taking place or not. Case studies are used to allow you to see a real life scenario and engage with the tax calculation in a realistic way and both the class test and final exam use this approach in assessment. Assessment is in the form of a class test and a formal examination. Professional accreditation has been given for this module when studied alongside Business Tax and the materials used are appropriate for professional exemptions.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	24
Laboratory / Practical Demonstration / Workshop	24
Independent Study	152

Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Melville A Taxation(current edition) – this book changes annually with Finance Act Directed reading, weekly bespoke exam standard questions
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:** Attending lectures and workshops, engaging with assessments.

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☒ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	BCI
Moderator	Patricia Connelly
External Examiner	M Marzouk

Accreditation Details	This module contributes to the exemptions from various professional examinations attributable to the Bachelor of Accounting programme. Contact School for current details.(exists in conjunction with ACCT09003)
Module Appears in CPD catalogue	☐ **Yes** ☐ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Class Test (40%)
Assessment 2
Final exam (60%)
Assessment 3
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☒	☐	☐	☐	☐	40%	1

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☒	☒	☒	☒	☒	60%	2

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	hours

Change Control

What	**When**	**Who**