

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

Course Syllabus Document: Tax Legislation

1. Primary information:

Course name	Tax Legislation
Course code	TAX801
No. of Recorded sessions hours	24
No. of Parallel sessions hours	28
No. of Study hours	--
No. of Exam hours	2
No. of study effort hours corresponding to Recorded sessions	34
No. of study effort hours corresponding to Parallel sessions	36
No. of credit hours	5
Course level	6

2. Prerequisite courses:

Course	Code
Public Finance Law (1)	FL502

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

3. Course objective:

This course aims to distinguish between the concepts of tax system and tax law, and to focus on tax law as a branch of law, however, it is related to the economic, social and political conditions of the state, with a focus on the study of income tax in Syria as an applied study and how to resolve tax disputes.

4. ILO – Intended Learning Objectives/Outcomes:

ILO	Intended Learning Objectives/Outcomes
ILO1	Research into the meanings of the tax system, how it is structured and what its elements and objectives are.
ILO2	To know the importance of the tax environment in its three components in order to achieve the objectives of the tax system.
ILO3	Research into the tax law and to identify its characteristics which have made it an independent branch of law.
ILO4	Identifying the governing rules of the territorial jurisdiction of tax law for natural and legal persons.
ILO5	Linking tax systems, and the goal of development.
ILO6	Study of the provisions of the income tax for industrial, commercial and non-commercial occupations and trades in the Syrian Income Tax Act (common provisions for the categories of real profits tax and gross income) and the provisions on real profits tax.
ILO7	Study of income tax provisions for industrial, commercial and non-commercial occupations and trades in the Syrian Income Tax Act (gross income category)
ILO8	Study of the provisions on salary and wage taxes in Syria.

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

ILO9	Study of the provisions on circulation capital revenue tax in Syria.
ILO10	Study of the provisions for the settlement of tax disputes by administrative means (General study, case study on Syria).
ILO11	Study of the provisions for the settlement of tax disputes by judicial means (General study, case study on Syria).

5. Course contents: (24 hours maximum total Recorded hours, 28 hours maximum total Parallel hours)

- **RS:** Recorded Sessions; **SS:** Synchronized Sessions;

ILO	Course Syllabus	RS	SS	Type	Additional Notes
ILO1	1st unit: General concept of the Tax system. 1. Getting to know the Tax System. 2. The foundations of the Tax System	4	4	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO2	2nd unit: Tax environment. 1. Tax Pressure. 2. Efficiency of tax administration. 3. Tax Buoyancy.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

ILO3	3rd unit: Tax Law. 1. The emergence of Tax Law. 2. Autonomy of Tax Law. 3. The nature of the differences between tax law and other laws. 4. The relation of tax law with other laws.	2	4	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO4	4th unit: Territoriality of Tax Law 1. The tax domicile of natural persons –concept – in comparative legislation. 2. The tax domicile of legal persons –concept – in comparative legislation. 3. The tax domicile of international companies.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO5	5th unit: Tax system and development 1. Introducing the concept of development.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments 	

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

	2. The effect of tax on achieving development. 3. Objectives of the tax system achieving development. 4. The Syrian tax system and the goal of development.			<ul style="list-style-type: none"> • Other ... 	
ILO6	6th unit: Profit Tax on industrial, commercial and non-commercial professions and trades. 1. Defining the tax on real profits and distinguishing it from the gross income tax. 2. The principle of tax annuality, and the principle of losses carryforward and its conditions. 3. The objective conditions of tax and persons and activities thereof. 4. Tax base and the rules governing it. 5. Tax exemptions. 6. Tax rates.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
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Syrian Virtual University		الجامعة الافتراضية السورية

ILO7	7th unit: Gross Income Tax 1. Personal conditions for being subject to gross income tax. 2. Objective conditions for being subject to the gross income tax. 3. Legal provisions on how to assess the tax base, classify its taxpayers and reclassifying them.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO8	8th unit: Salary and Wage Tax 1. Introducing the Salary and wage tax. 2. The personal conditions for applying the tax. 3. Spatial conditions for applying the tax. 4. Tax base and the rules governing it. 5. Personal and specific tax exemptions. 6. Tax rates and exempted minimum.	2	4	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

ILO9	9th unit: Circulating Capital Revenue Tax 1. Introducing the tax. 2. Technical rules for tax.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO10	10th unit: Settlement of Tax Disputes in their administrative Stage 1. General concepts of tax dispute. 2. Tax dispute in its administrative stage in the Syrian Income Tax Law.	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	
ILO11	11th unit: Settlement of Tax Disputes in their Judicial Stage 1. General concepts of the tax lawsuit (claim) 2. The tax lawsuit (claim) under the Syrian Income Tax Law	2	2	<ul style="list-style-type: none"> • TD exercises • <u>Homework</u> • Seminars • Projects • Experiments • Other ... 	

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
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Syrian Virtual University		الجامعة الافتراضية السورية

6. Assessment Criteria (Related to ILOs)

ISC	Interactive Synchronized Collaboration	Ex	Exams	Rpt	Reports
PF2F	Presentations and Face-to-Face Assessments	PW	Practice Work		

ILO Code	ILO	Intended Results	Assessment Type				
			ISC	PW	Ex	PF2F	Rpt
ILO1	Researching the meanings of the tax system, how it is formed, and determining its elements and objectives.	The ability to distinguish between the meanings (Terminologies) of the tax system.	×				
ILO2	Knowing the importance of the tax environment with its three components in order to achieve the objectives of the tax system	The ability to distinguish the impact of each element of the tax environment on the formation of the tax system, and its achievement of its objectives.	×				
ILO3	Researching Tax Law, and	Determining the status of Tax	×				

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

	determining the characteristics which made it an independent branch of law.	Legislation within the family of law, and the differences and relations that link it to the rest of the branches of law.					
ILO4	Determining the rules governing the territoriality of the tax law for natural and legal persons.	To distinct in these rules between natural and legal persons and the interpretation of the phenomenon of double taxation.	×				
ILO5	The link between tax systems and the goal of development	To know how tax systems in developing countries can be designed to achieve development.	×				
ILO6	Studying the provisions of the Profits Tax of industrial, commercial and non-commercial	To distinct between the common provisions for the two tax categories and the provisions for the real profits	×				

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Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

	professions and crafts in the Syrian Income Tax Law (common provisions for the two tax categories - real profits and gross income) and the provisions related to the Real Profits Tax.	category, and to know the detailed provisions related to this tax.					
ILO7	Studying the provisions of the Tax on Profits of industrial, commercial and non-commercial professions and trades in the Income Tax Law in Syria (gross income category).	To know the subjective and objective conditions for this tax and the provisions related to taxpayer classification.	×				
ILO8	Studying the Salary and Wage Tax in Syria.	To know the characteristics of this	×				

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

		tax and the technical rules governing it.					
ILO9	Studying the provisions of the Circulating Capital Revenue Tax in Syria.	To know the characteristics of this tax and the technical rules governing it.	×				
ILO10	Studying the provisions for settling tax disputes through administrative methods (general study, Syria-specific study).	To know about the provisions related to settling tax disputes in their administrative stage in comparative legislation and under the Syrian Income Tax Law.	×				
ILO11	Studying the provisions for settling tax disputes through judicial methods (general study, Syria-specific study).	To know about the provisions related to settling tax disputes in their judicial stage in comparative legislation and under the Syrian Income Tax Law.	×				

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Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

7. Instruments and laboratories of the practical section:

Instrument	Description
None	_____

8. Primary references:

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- 2- Dr. Muhammad Al-Hallaq, Tax Legislation, Damascus University, Faculty of Law, 2018.
- 3- Dr. Hazem Al-Baiblawy, The Role of the State in the Economy, General Egyptian Book Organization, The Family Library, 1999.
- 4- Dr. Saeed Abdel Aziz Othman, Tax Systems, a Comparative Analytical Approach, University House, Alexandria, 2000.
- 5- Dr. Abdullah Saeedi, Taxes and Development, Dar Annahda Al-Arabiya, Cairo, 1990.
- 6- Dr. Hamed Abdel Majeed Darraz, Tax Systems, University House, Alexandria, 2003.
- 7- Dr. Younes Ahmad Al-Batriq, Tax Systems, Al-Dar Al-Jami'ya, Alexandria, 2003.
- 8- Rabeh Ratib, Financer and Tax Administration, Dar Annahda Al-Arabiya, Cairo, 1990.
- 9- Dr. Darraz, Dr. Salameh, Dr. Hijazi, Tax Systems, Al-Dar Al-Jami'ya for Printing and Publishing, Alexandria 1989.
- 10- Dr. Muhammad Khair Al-Akkam, Dr. Muhammad Saeed Farhoud, Fundamental Rights and Obligations of the Taxpayer, Specialized Legal Encyclopedia, Arab Encyclopedia Committee, Volume Three, Damascus, 2010.

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education & Scientific Research		وزارة التعليم العالي والبحث العلمي
Syrian Virtual University		الجامعة الافتراضية السورية

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- 13- Dr. Khaled Saad Zaghloul Helmy, Conflict of Laws in the Tax Field, An Applied Study in Kuwaiti and Comparative Law, Kuwait University, Academic Publication Council, 2007.
- 14- Dr. Ibrahim Al-Esawy, Development in a Changing World, A Study in the Concept of Development and Its Indicators, Dar Al-Sharq, Cairo, 2000.
- 15- Dr. Muhammad Saeed Farhoud, Principles of Public Finance, Aleppo University Publications, 1982.
- 16- Dr. Mohammed Al-Hallaq, Dr. Abd Hadi Hardan, Studies in Tax Legislation, Damascus University, Faculty of Law, 2003.
- 17- Dr. Muhammad Khair Al-Akkam, Income Taxes and Their Regulations, Specialized Legal Encyclopedia, Arab Encyclopedia Committee, Volume IV, Damascus, 2010.
- 18- Dr. Muhammad Khair Al-Akkam, Settlement of Tax Disputes by Administrative Methods, Specialized Legal Encyclopedia, Arab Encyclopedia Committee, Volume IV, Damascus, 2010
- 19- Dr. Mona Idelbi, Settlement of Tax Disputes by Judicial Methods, Specialized Legal Encyclopedia, Arab Encyclopedia Committee, Volume IV, Damascus, 2010.