



Faculty of Management and Finance

Bachelor of Business Administration Honours in Business Management Degree Programme

Course Unit Information Sheet

Course Code		MGT 22234			
Course Name		Taxation			
Semester		2000 Level Semester II			
Credit Value	2	Core/Optional	Core	GPA/NGPA	GPA
Hourly Breakdown		Lectures	Practical	Independent Learning	
		30 hours	-	70 hours	
Course Description					
This unit is designed to provide students with an understanding of the principles and practices of corporate taxation. The students will navigate the intricate world of tax laws, regulations, and their critical implications for a corporate.					
Intended Learning Outcomes				PLO Alignment	
Upon completion of this course unit, the students will be able to,					
1. Explain the purpose and the structure of the tax system.				1,2	
2. Explain corporate tax liability application.				5,8	
3. Explain tax exemptions, concessions, and other related taxes applicable to a corporate.				3,5,9	
Course Content				Hours	ILOs
1. Introduction to corporate taxation, corporate tax rates and interpretation of related provisions in the inland revenue act				6	1
2. Ascertainment of corporate tax liability				6	2
3. Tax exemptions and concessions				6	3
4. Other applicable taxes for a corporate (e.g., VAT, WHT)				6	1,3
5. Administrative provisions in the Inland Revenue Act				3	1,2,3
6. Strategic tax planning				3	3
Teaching Methods					
Lectures, Tutorials, Discussions, and Presentations					
Assessment Methods					
In-course Assessments 30 %		Final Examination 70 %		Total 100%	
Recommended Readings					
3. Inland Revenue Act no. 45 of 2022 and its amendments					
4. Appropriation act of the respective year					
5. Income Tax Guide, Institute of Chartered Accountants of Sri Lanka					