

Course Specification

Institution: Al Yamamah University

College/Department : Law

A. Course Identification and General Information

1. Course title and code: Zakat and Tax Law \ Law 344

2. Credit hours: 3

3. Program(s) in which the course is offered.

(If general elective available in many programs indicate this rather than list programs)

4. Name of faculty member responsible for the course

5. Level/year at which this course is offered

Level Eighth

6. Pre-requisites for this course (if any)

101 Law

7. Co-requisites for this course (if any)

8. Location if not on main campus

B. Objectives

1. Summary of the main learning outcomes for students enrolled in the course.

Learning Outcomes:

- Introducing the students to the study of two important inter-related topics of public financial law, namely tax and zakat.
- Training the students to familiarize with the major characteristics of Zakat and taxation
- The students will be able to make the difference between zakat and taxation
- The students will be able to estimate the rate of zakat and taxation according the Saudi Law
- The student will be able to know how to settle cases related to zakat and taxation
- link the theory to practice through several cases studies and examples
- The students will be familiarized with comparative law as to zakat and taxation
- Improving the students' skills of research and analysis by doing research and solving hypothetical cases
- Enabling the students to apply critical legal thinking in analyzing judicial decisions

2. Briefly describe any plans for developing and improving the course that are being implemented. (e.g. increased use of IT or web based reference material, changes in content as a result of new research in the field)

- Strategy of teaching and learning is made clear at the beginning of the semester
- Students are encouraged to use Internet and get information from the different tools offered to them, including web based reference material
- Students are encouraged to do research in library and use the references available there, especially for their project and team work
- Comparative law is another method of teaching to give a broaden idea to the students.
- Legal issues related to each chapter of the courses are raised and discussed during tutorials

C. General description in the form to be used for the Bulletin or Handbook should be **Course Description** (Note: attached)

1 Topics to be Covered

Topic	No of Weeks	Contact hours
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Part I: Zakat <ul style="list-style-type: none"> • Definition and scope • Characteristics • objectives • Conditions 	2	6
<ul style="list-style-type: none"> • Assets subject to Zakat • Zakat system 	1	3
<ul style="list-style-type: none"> • Zakat dispute and dispute settlement • Zakat estimate • Zakat collection • Functional use of Zakat 	3	9
PartII: Tax law <ul style="list-style-type: none"> • Definition and scope • Characteristics • Objectives • Types 	2	6
<ul style="list-style-type: none"> • The legal bases to impose taxes • Tax dispute and dispute settlement according to Saudi Law 	1	3
<ul style="list-style-type: none"> • Taxable assets in Saudi Arabia • Tax collection procedures • 	1	3
<ul style="list-style-type: none"> • Dual tax • Tax avoidance (Tax evasion) • Differences between tax and zakat 	2	6

2 Course components (total contact hours per semester):

Lecture:36

Tutorial:

Practical/Fieldwork
/Internship: NA

Other: NA

3. Additional private study/learning hours expected for students per week. (This should be an average :for the semester not a specific requirement in each week)

The instructor will be available in his/her office at least for six hours to help, guide and advise the students

4. Development of Learning Outcomes in Domains of Learning

For each of the domains of learning shown below indicate:

- A brief summary of the knowledge or skill the course is intended to develop;
- A description of the teaching strategies to be used in the course to develop that knowledge or skill;
- The methods of student assessment to be used in the course to evaluate learning outcomes in the domain concerned.

a. Knowledge

(i) Description of the knowledge to be acquired:

- The course will provide the students with basic knowledge of the various principles and tax law and zakat procedures
- It will cover the study of two important inter-related topics of public financial law, namely Zakat and taxation
- The first part of the study will focus on zakat characteristics, objectives, how to estimate, which assets are subject to Zakat according to the Saudi law.
- The second part of the study will examine tax law focusing on the concept of tax, its types, determination of taxable assets, tax collection procedure, tax disputes and dispute settlement

(ii) Teaching strategies to be used to develop that knowledge

- Lectures, tutorials and independent study assignments and projects will be used by the instructor
- Various case studies will be given to help the students link the theory to practice
- The instructor will demonstrate the basic information and principles through power point presentations
- The instructor will discuss the main concepts of Zakat and tax law and case studies will be given that help the concepts to reality
- Debate questions will encourage them to apply the theory that they learned to the questions of the day.

(ii) Methods of assessment of knowledge acquired:

- Students are assessed through
- Exams ; Quizzes, Mid-term and final exams
- Research and project assignments
- Case studies
- Oral discussion and debates during lectures

b. Cognitive Skills

(i) Cognitive skills to be developed

- Students will learn how to define, describe, analyze and;
- Apply concepts and principles of tax law and Zakat procedures.
- Use the concepts, principles and law to solve legal problems and
- Conduct independent research in the different areas of tax law and zakat
- Students will be able to use the theory to apply it to practical legal cases

(ii) Teaching strategies to be used to develop these cognitive skills

- Through the information and explanation given to the students during lecturing
- Through home works assignments
- Through additional work assigned to them; projects and presentations

(iii) Methods of assessment of students cognitive skills

- Exams
- Mid-term exams
- Final exams
- Class work & discussions
- Research project & presentations

c. Interpersonal Skills and Responsibility

(i) Description of the interpersonal skills and capacity to carry responsibility to be developed

- Work independently and take responsibility for self learning
- Ability to defend one's position to classmates and the teacher
- Manage resources and time

(ii) Teaching strategies to be used to develop these skills and abilities

- Encourage participation in class and encourage the students to state their positions and allow others to respond to them as well
- Encourage the students to refer to the law to defend their arguments
- Assign research projects that should encourage the students to come up with a coherent argumentative essay to defend their positions
- Teach the students how to solve problems in group

	<ul style="list-style-type: none"> Encourage the students to use any resources and references for their own learning
(iii) (iv)	<p>Methods of assessment of students interpersonal skills and capacity to carry responsibility</p> <ul style="list-style-type: none"> Grading class participation, presentations and projects Giving quizzes to test the knowledge of the students on previous chapters Respecting the deadline of home works and projects submission Grading the team work on solving cases
d. Communication, Information Technology and Numerical Skills	
(i)	<p>Description of the skills to be developed in this domain.</p> <ul style="list-style-type: none"> To develop in each student the team working skills necessary to perform effectively To develop in the student the ability to understand legal arguments and to argue with the teacher To develop the skill of writing essays and referendums To develop in each student the responsibility of self learning by using legal databases and the law in searching for the needed information
(ii)	<p>Teaching strategies to be used to develop these skills</p> <ul style="list-style-type: none"> The instructor will be using a variety of teaching strategies to develop these skills The course will train the students to communicate their thoughts and ideas both orally and in writing using a correct language. Lectures will actively engage students through reading, asking, debating and answering questions raised
(ii)	<p>Methods of assessment of students numerical and communication skills</p> <ul style="list-style-type: none"> Assessment of students assignments and projects work include expectation of adequate use of IT and communication skills Problems and cases solving assignments
e. Psychomotor Skills (if applicable)	
(i)	<p>Description of the psychomotor skills to be developed and the level of performance required</p> <p>NA</p>
(ii)	<p>Teaching strategies to be used to develop these skills</p> <p>NA</p>
(iii)	<p>Methods of assessment of students psychomotor skills</p> <p>NA</p>

5. Schedule of Assessment Tasks for Students During the Semester

Assessment	Assessment task (e.g. essay, test, group project, examination etc.)	Week due	Proportion of Final Assessment
1	Mid-Term exam	7 th week	20
2	In-Class problem solving	12 th week	20
3	Legal project	13 th week	10
4	Homework	Once a week	10
5	Final exam	Date will be fixed by registration office	40
6			
7			
8			

D. Student Support

1. Arrangements for availability of faculty for individual student consultations and academic advice. (include amount of time faculty are available each week)

6 hours per week

E. Learning Resources

Required Text(s):

- Law and Institution of Zakat, G de Zayas, ISBN-13: 978-9839541281, 2007.
- Davies: Principles of Tax Law, Geoffrey Morse , David D. Williams, ISBN-13: 978-0414023000. 2012.

2. Essential References

The ZAKAT Handbook: ISBN-13: 978-1438902135, 2008
 Tiley, Revenue Law (6th ed 2008)

3. Recommended Books and Reference Material (Journals, Reports, etc) (Attach List)

http://www.islamicstudiesnetwork.ac.uk/assets/documents/islamicstudies/Introduction_to_Welfare_and_Zakat_Law_in_Islam.pdf

4. Electronic Materials, Web Sites etc

<http://www.mohamoon-ksa.com>

<http://www.boe.gov.sa>

Website of the Consultative Council, Capital Market...

5. Other learning material such as computer-based programs/CD, professional standards/regulations

F. Facilities Required

Indicate requirements for the course including size of classrooms and laboratories (ie number of seats in classrooms and laboratories, extent of computer access etc.)

1. Accommodation (Lecture rooms, laboratories, etc.)

Lecture rooms

2. Computing resources

- Computers and projectors
- University is wired for high speed wireless internet access

3. Other resources (specify --eg. If specific laboratory equipment is required, list requirements or attach list)

- Students should have computing facilities and Internet access, smart boards, projectors and white boards

G. Course Evaluation and Improvement Processes

1. Strategies for Obtaining Student Feedback on Effectiveness of Teaching

- Use of confidential completion of standard course evaluation questionnaire
- Students-faculty meetings
- Lecturers will conduct peer evaluations of one another

2. Other Strategies for Evaluation of Teaching by the Instructor or by the Department

- Students are encouraged to give their feedback regarding the quality of teaching and provide suggestions on how to improve in order to understand better

3. Processes for Improvement of Teaching

- Conducting workshops given by experts on teaching and learning methodologies

- Periodical departmental revision of its methods of teaching
- Monitoring of teaching activated by senior faculty members

4. Processes for Verifying Standards of Student Achievement (eg. check marking by an independent faculty member of a sample of student work, periodic exchange and remarking of a sample of assignments with a faculty member in another institution)

- Checking marking of a sample of papers by others in the Department
- Getting feedback of the evaluation of teaching from independent organization
- Courses surveys done for NCAAA and for learning domains

5. Describe the planning arrangements for periodically reviewing course effectiveness and planning for improvement.

- The course material and learning outcomes should be periodically reviewed by the Department council
- Curriculum review should be done every term and recommendations submitted to Higher Management