



## Course and Examination Fact Sheet: Autumn Semester 2020

### 3,145: Business and Tax Law

ECTS credits: 8

#### Overview examination/s

(binding regulations see below)

Central - Written examination (100%, 150 mins.)

Examination time: inter-term break

#### Attached courses

Timetable -- Language -- Lecturer

[3,145,1.00 Business and Tax Law](#) -- Englisch -- [Steiner Thomas](#) , [Rusch Arnold F.](#) , [Hettich Peter](#) , [Hongler Peter](#) , [Kaempf Markus](#)

[3,145,2.01 Business and Tax Law: Exercises and Independent Studies, Group 1](#) -- Englisch -- [Meister Thomas](#) , [Kaempf Markus](#) , [Zweifel Linus Andrin](#)

[3,145,2.02 Business and Tax Law: Exercises and Independent Studies, Group 2](#) -- Englisch -- [Meister Thomas](#) , [Kaempf Markus](#) , [Zweifel Linus Andrin](#)

[3,145,2.03 Business and Tax Law: Exercises and Independent Studies, Group 3](#) -- Englisch -- [Brauchli Rohrer Barbara](#) , [Steiner Thomas](#) , [Can Suzan](#)

[3,145,2.04 Business and Tax Law: Exercises and Independent Studies, Group 4](#) -- Englisch -- [Stehle Bernhard](#) , [Brauchli Rohrer Barbara](#)

#### Course information

#### Course prerequisites

None

#### Learning objectives

##### Business Law

Building up on the course "Private Law" of the Assessment Year, the students will learn the main features of business law on the basis of selected fields thereof.

The course will focus on the relevance of legal questions for successful businesses and it will provide insight into opportunities and risks of the influence law has on enterprises.

The students will acquire the ability to deal with business lawyers in a competent manner and to manage their work efficiently.

##### Tax Law

At the end of the course the participants should have the ability to:

- understand that almost every legal relationship and every economic action have tax consequences,
- handle simple tax issues in an entrepreneurial context,
- spot the tax issue in complex cases and outline a basic evaluation.

#### Course content

##### Content of the Lectures

##### Business Law

A. Liability law

##### Tax Law

A. Overview of the Swiss tax system



- overview of tort law
- product liability
- producer liability

## B. Sales law

- differences between CO - CISG
- default and defect
- acquisition of enterprises

## C. Company law

- principles and structures of partnerships and capital companies

## D. Law of corporate groups

- foundation of corporate groups
- management of corporate groups
- legal consequences of forming corporate groups

## E. Company crises and restructuring

## F. Responsibility of the management

## G. Product safety regulation

- approaches to safety regulations
- management of regulatory risks

## H. Antitrust law

- cartels
- mergers
- dominant enterprises

## I. Intellectual property law

- trademark law
- design law
- patent and copyright law

## J. Unfair competition law

- nature and aspects of taxes
- Swiss tax system
- taxation of different business forms

## B. Individual taxation

- scope of income taxation and wealth taxation
- determination of taxable income
- distinction between private and business property

## C. Corporate taxation

- scope of corporate income taxation and capital taxation
- tax rules for corporate income calculation
- financing and participation relief

## D. Introduction to other taxes

- basic principles of Swiss withholding tax and stamp tax
- basic principles of Swiss value added tax
- basic principles of other taxes (incl. VAT)

## E. Tax aspects of reorganisations

- basics and types of company reorganisation
- tax-neutral reorganisations

## Course structure

The course consists of lectures and exercises, which are taught on campus. The recordings of the lectures and exercises will be available on Studynet (Canvas) for 30 days.

Students must prepare for the lectures and postprocess them. In addition, reading material for specific law subjects will be provided on StudyNet (Canvas). Specific questions can be answered during the exercises.

### Lectures

The above-mentioned contents of the course are taught in 23 lecture units, which consist of two subject blocks:

- In the first block, there are twelve lecture units on business law;
- In the second block, there are ten lecture units on tax law;
- In the last lecture unit, the students will have the opportunity to test their knowledge in a mock exam.



## Exercises

There will be eleven exercises in total, which consist of two subject blocks: six exercises for business law and five exercises for tax law. The exercises will focus on solving cases and selected problems.

Due to the Corona situation, the room capacity is limited. Therefore, the exercise group to which you are assigned in the bidding process will be divided into two groups. The exercises classes will be split from one unit of two lessons into two units of one lesson, so that each group can participate in one lesson.

Please check the information on Studynet (Canvas) at the beginning of the semester for the group assignment. Due to the current situation, the group assignment is binding. Please bring along your student ID so that your eligibility can be checked.

In addition to the exercise group, multimedia learning materials are available on StudyNet (Canvas). These allow you to further deepen your knowledge and prepare for the exam.

## Course literature

### Required reading

- Markus Müller-Chen, Introduction to Business Law, Volume I, Contract Law, 5th edition, St.Gallen 2019 and 6th edition, St.Gallen 2020 \*
- Andreas Binder/Thomas Werlen, Introduction to Business Law Volume II, Company Law, 5th edition, St.Gallen 2019 and 6th edition, St.Gallen 2020 \*
- Peter Hettich/Markus Kaempf (eds.), Introduction to Business Law, Volume III, Liability for Product Distribution, Cartel Law and Intellectual Property Law, 5th edition, St.Gallen 2020 \*
- Peter Hongler, Introduction to Swiss Tax Law Book, St.Gallen 2019 and 2nd edition, St.Gallen 2020

\* As far as the lecture notes "Introduction to Business Law", Volumes I-III are concerned, the 4th edition 2018 are feasible as well. It should be noted, however, that the revision of the statute of limitations is only taken into account in the 5th edition 2019 and the 6th edition 2020.

### Additional documents

- Peter Hettich/Markus Kaempf/Vito Roberto (eds.), Exercise Collection Business Law, Exercises and additional learning material supporting volume III "Introduction to Business Law", 4th edition, St.Gallen 2020 or older editions
- Vito Roberto, Study Cards Business Law ("Contract and Company Law" and "Company Law, Liability for Product Distribution, Product Safety Law, Cartel Law, Intellectual Property Law")

## Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in AS2020, the modalities of the course will be changed as follows:

- The course (lectures and exercise classes) is conducted online via the platform StudyNet (Canvas);
- The recordings of the course are available for 30 days;
- The lecturer informs via StudyNet (Canvas) on the changed implementation modalities of the course.

There are no changes necessary to the examination information.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/1)

##### Examination time and form



Central - Written examination (100%, 150 mins.)  
Examination time: inter-term break

## Remark

A calculator is required.

## Examination-aid rule

Open Book

Students are free to choose aids but will have to comply with the following restrictions:

- All the pocket calculators that are not of the Texas Instruments TI-30 series are explicitly inadmissible.
- In addition, any type of communication, as well as any electronic devices that can be programmed and are capable of communication such as electronic dictionaries, notebooks, tablets, mobile telephones and others, are inadmissible.
- Students are themselves responsible for the procurement of examination aids.

## Supplementary aids

University of St.Gallen Law School (ed.), St.Gallen Compilation of Statutes:

- CC and CO - and Further Business Law Related Enactments, 7th edition, St.Gallen 2020 \*
- Swiss Tax Law, 3rd edition, St.Gallen 2020

\* It is possible to use the 5th edition 2018 and the 6th edition 2019. It should be noted, however, that the revision of the statute of limitations is only taken into account in the 6th edition 2019 and the 7th edition 2020.

## Examination languages

Question language: English

Answer language: English

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## Examination content

The content of all lectures and exercises, as well as multipedia learning materials and all other documents uploaded on StudyNet (Canvas) up to 20 December 2020 are relevant for the exam.

## Examination relevant literature

- Lecture notes "Introduction to Business Law", Volumes I-III, as listed under "Required reading"
- Peter Hongler, Introduction to Swiss Tax Law Book, 2nd edition, St.Gallen 2020
- All documents uploaded on StudyNet (Canvas) up to 20 December 2020



## Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 42 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 34 (Thursday, 20 August 2020);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 44 (Thursday, 29 October 2020).