



Course and Examination Fact Sheet: Autumn Semester 2022

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 -- [Roberto Vito](#) , [Hongler Peter](#) , [Kaempf Markus](#)

[3,145,2.01 Business and Tax Law: Exercises and Independent Studies, Group 1](#) -- Englisch -- [Meister Thomas](#) , [Eberle Simon Thomas](#)

[3,145,2.02 Business and Tax Law: Exercises and Independent Studies, Group 2](#) -- Englisch -- [Meister Thomas](#) , [Eberle Simon Thomas](#)

[3,145,2.03 Business and Tax Law: Exercises and Independent Studies, Group 3](#) -- Englisch -- [Stehle Bernhard](#) , [Brauchli Rohrer Barbara](#) , [Schister Roman](#)

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

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 impact 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



- contractual liability
- overview of tort law
- product liability
- producer liability

B. Company law

- principles and structures of partnerships and capital companies
- in particular companies limited by shares
- merger & acquisition

C. Law of corporate groups

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

D. Company crises and restructuring

E. Responsibility of the management

F. Intellectual property law

- trademark law
- design law
- patent and copyright law

G. 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 and indications of the learning and teaching design

This course counts 8 credits. Accordingly, the total average workload for students is 240 hours. This includes self-study, campus time and all examinations.

The above-mentioned contents of the course are taught in lecture units and exercise units. The exercise units will focus on solving cases and selected problems. The course is divided into two subject blocks:

- the first subject block business law consists of lecture units and exercise units before the break
- the second subject block tax law consists of lecture units and exercise units after the break

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.

In addition to the lecture and exercise units, 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

- Andreas Binder/Thomas Werlen, Introduction to Business Law Volume II, Company Law, 6th edition, St. Gallen, 2020, 7th edition, St. Gallen 2021, 8th edition, St. Gallen 2022 *
- Vito Roberto/Markus Kaempf (eds.), Introduction to Business Law, Volume III, Company Law, Product Liability, and Intellectual Property Law, 7th edition, St. Gallen 2022 **
- Peter Hongler, Introduction to Swiss Tax Law Book, 2nd edition, St. Gallen 2021, 3rd edition, St. Gallen 2022

* The 8th edition contains the revision of company law. Students can also use former editions (6th edition and 7th edition) which do not contain the revision of company law. For students using a former edition, there will be additional information on canvas regarding relevant changes in company law.



** The 6th edition can also be used. It contains cartel law which is not subject of this course anymore. The 7th edition contains a part "company law". This part was transferred from the exercise collection, 5th edition 2021 (cf. additional learning material).

Additional learning material

- Peter Hongler/Markus Kaempf/Vito Roberto (eds.), Exercise Collection Business and Tax Law, "Introduction to Business and Tax Law", Company Law, Intellectual Property Law and Tax Law, 6th edition, St. Gallen 2022 or older editions
- Vito Roberto, Study Cards Business Law ("Contract and Company Law" (Part 1) and "Company Law, Product Liability, Intellectual Property Law" (Part 2)), 2022

Additional course information

The course comprises a series of lectures as well as the attendance of exercise groups. Please attend the groups which you have been assigned in the bidding process.

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, 9th edition, St.Gallen 2022 *
- Swiss Tax Law, 5th edition, St.Gallen 2022

* Students can also use the 8th edition. The 8th edition contains the revision of the company law as an annex.

Examination languages

Question language: English

Answer language: English

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 25 December 2022 are relevant for the exam.

Examination relevant literature

- Lecture notes as listed under "Required reading". Please note that students can use the former editions (6th edition or 7th



edition) of "Andreas Binder/Thomas Werlen, Introduction to Business Law II, Company Law". In contrast to the latest edition (8th edition) the 6th edition and the 7th edition do not contain the changes in company law. For those students using a former edition a summary regarding the relevant changes in company law is published on canvas.

- All documents uploaded on StudyNet (Canvas) up to 25 December 2022

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, 25 August 2022);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 17 October 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 17 October 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 45 (Monday, 7 November 2022).