

# International Tax Law

Single subject and programme course

7.5 credits

Internationell skatterätt

747A25

Valid from:

**Determined by**  
The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**  
2007-12-11

**Revision date**  
2012-08-27

## Main field of study

Commercial Law

## Course level

Second cycle

## Advancement level

A1X

## Course offered for

- Master´s Programme in Commercial and Business Law with focus on Europe
- Master Programme in Commercial and Business Law

## Entry requirements

Apart from satisfaction of the general entry requirements, the specific entry requirements that apply for admission to the Commercial and Business Law Programme or the Commercial and Business Law Programme with Focus on Europe must be satisfied for admission to the course. In addition, the student should have completed courses in commercial and business law comprising at least 90 HE credits, which should include Theories and Methods of Law and Corporate Law with Focus on Europe or Corporate Law with Focus on Europe, Tax Law and Bachelor Thesis (or the equivalent). Completed course module in external accounting is also required.

## Intended learning outcomes

On completion of the course, the student should be able to

- demonstrate advanced knowledge of taxation agreements and their structure,
- apply taxation agreements in concrete situations,
- account for Swedish internal rules and agreement policy in the international field of taxation,
- demonstrate in-depth understanding of the influence of EU/EC law on Swedish international tax law,
- identify, analyse and structure complicated tax law issues of international character
- reflect on valuation issues and formulate clear positions with a scholarly approach when deciding on solutions.

## Course content

The course comprises three parts, of which the first part is focused on Swedish international tax law. Covered in this part of the course are, among other things, the rules that determine limited and unlimited tax liability, and the Swedish implementation of EC law directives. This part also includes studies of important practices of Swedish international tax law.

Part two of the course covers the double taxation convention law with the OECD model tax convention and its comments as a starting point. This part also comprises Swedish double taxation convention policy and important practices of the Swedish double taxation convention law.

The final part of the course comprises study of the influence of EC law on the international tax law, which requires rather extensive studies of relevant practice of the Court of Justice of the European Communities.

All three parts include practical exercises and seminars, in order to facilitate understanding of the importance of the rules in practical situations, through for example application of Swedish taxation agreements on concrete situations.

## Teaching and working methods

The teaching takes the form of lectures, which will include exercise sessions, and through compulsory seminars. In addition to this, the student should study independently.

## Examination

The course is examined both through a memorandum that is carried out individually or in groups, and through an individual written examination and active participation in compulsory seminars.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

## Grades

Three-grade scale, U, G, VG

## Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus. The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

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## Department

Institutionen för ekonomisk och industriell utveckling