

# International Tax Law, continuation course

Single subject and programme course

7.5 credits

Internationell beskattningsrätt, fortsättningskurs

747G21

Valid from:

**Determined by**

The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**

2007-12-11

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2014-09-16

**Replaced by**

747G54

## Main field of study

Commercial Law

## Course level

First cycle

## Advancement level

G1X

## Entry requirements

Completed Basic Course on Commercial Law, 15 HE credits, Taxation Law, 15 HE credits and Financial Accounting, 7.5 HE credits (or the equivalent). In addition, knowledge of corporate law should be acquired through a course or independent studies.

## Intended learning outcomes

On completion of the course, the student should have

- acquired ability to assess, in detail, the importance of the taxation agreements for the implementation of Swedish internal fiscal regulations,
- acquired good knowledge of the application of taxation agreements and knowledge of Swedish tax agreement policy,
- acquired knowledge necessary to handle the OECD model agreement with comments, and be familiar with the importance of this material for Swedish taxation agreements,
- acquired good understanding of the effects of EC law on Swedish international tax law,
- developed the ability to handle a current issue of the subject in writing,
- developed an ability to independently analyse, argue and draw conclusions based on an extensive theoretical material and
- reflect on valuation issues and formulate deliberate positions in choice of solution.

## Course content

From the point of view of content, the emphasis lies on interpretation and application of taxation agreements. This includes analysis of The Supreme Administrative Court's decisions, and studies of what this practice means for Swedish tax agreement implementation.

## Teaching and working methods

The teaching mainly takes the form of lectures and exercises, as well as supervision during the work with the compulsory written assignment. The student is expected to extensively study independently, based on the course material. Through the teaching, the through the independent studies acquired knowledge should be strengthened, and developed and advanced via review and discussion. The student's effort also includes performing an oral presentation of the written assignment. This assignment should contain discussing and evaluating conclusions, based on extensive legal material.

## Examination

The course is examined in part through fulfilment of the written assignment, in part through independent written examination.

Students who have failed the regular examination are normally offered another three occasions according to this course syllabus, of which one in close connection to the first examination.

## 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.

## Department

Institutionen för ekonomisk och industriell utveckling