

# Tax Law

Single subject and programme course

15 credits

Skatterätt

747G53

Valid from:

**Determined by**

The Quality Board at the Faculty of Arts  
and Sciences

**Date determined**

2009-09-23

## Main field of study

Commercial Law

## Course level

First cycle

## Advancement level

G1X

## Course offered for

- Bachelor's Programme in Commercial and Business Law
- Bachelor's Programme in Commercial and Business Law with focus on Europe, French
- Bachelor's Programme in Commercial and Business Law with focus on Europe, German

## Entry requirements

Required for admission to the course, apart from the general entry requirements, are the entry requirements that apply for admission to the Commercial and Business Law Programme and the Commercial and Business Law Programme with Focus on Europe. In addition, the student should have completed the following courses (or the equivalent); Commercial and Business Law, Theories and Methods of Law and Contract, Tort and Insurance Law and Association Law. The student should also have completed the course Financial Accounting (or the equivalent).

## Intended learning outcomes

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

- demonstrate further advanced knowledge of the rules and legal practices that are relevant in connection with tax law issues, primarily concerning Swedish internal tax law,
- account for international income tax laws, both concerning double taxation contracts and Swedish international fiscal regulations,
- account for the relationships between different tax laws,
- account for the relationship between accounting and taxation, as well as the relationship between economic company law and tax law,
- demonstrate knowledge of interpretation methods and theories on legal sources in Swedish tax law,
- identify and solve tax law issues of both national and international dimensions,
- on the basis of tax law rules and legal practices, argue for and against different legal solutions to the problems that have been identified and clarified,
- identify different tax law incentives, - reflect on tax law issues from different perspectives,
- independently and critically evaluate different interpretive and action alternatives from both fiscal and taxpayer perspectives,
- critically examine and analyse tax law legal sources.

## Course content

The course is mainly devoted to legal investigative analysis of central and/or fundamentally interesting income tax law questions, primarily in the field of taxation of companies. This primarily includes discussion of taxation of limited companies and their owners, and sole traders. Income taxation of service and capital incomes is also given considerable room. Value added tax and international taxation are also covered. Different handling and method questions are continuously highlighted. This includes legal argumentation, interpretation of legal cases, taxation, handling and tax process. Legislative analysis of tax law issues are also given some room. Questions concerning tax incentives and strategies to relate to these are continuously highlighted. Analysis of incentive structures and strategy issues dominate the course, to provide understanding of the importance of the fiscal regulations in business law contexts. The practical sessions include exercises in translating the acquired knowledge into practice.

## Teaching and working methods

The teaching takes the form of lectures, seminars and practical exercises. Written group assignments or individual written assignments may also be included in the course. The student is also expected to study independently, individually or in groups.

## Examination

The course is examined partly through participation in seminars, partly through written independent examinations. The examinations are organised in part during the course, and in part at the end of the course. The course examinations are compulsory. If there are written assignments, they may be compulsory or optional.

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