

International Tax Law, continuation course

Internationell beskattningsrätt, fortsättningskurs
7.5 credits

Single subject course

747G54

Valid from: 2019 Autumn semester

Determined by	Main field of study	
Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Commercial Law	
Date determined	Course level	Progressive specialisation
2018-12-11	First cycle	G1F
Revised by	Disciplinary domain	
	Law	
Revision date	Subject group	
	Law and Legal Studies	
Offered first time	Offered for the last time	
Autumn semester 2019		
Department	Replaced by	
Institutionen för ekonomisk och industriell utveckling		

Entry requirements

- General entry requirements for undergraduate studies
- Completed Basic Course on Commercial Law, 10 ECTS credits
- Completed Taxation Law, 15 ECTS credits

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.

If special circumstances prevail, and if it is possible with consideration of the nature of the compulsory component, the examiner may decide to replace the compulsory component with another equivalent component.

If the LiU coordinator for students with disabilities has granted a student the right to an adapted examination for a written examination in an examination hall, the student has the right to it.

If the coordinator has recommended for the student an adapted examination or alternative form of examination, the examiner may grant this if the examiner assesses that it is possible, based on consideration of the course objectives.

An examiner may also decide that an adapted examination or alternative form of examination if the examiner assessed that special circumstances prevail, and the examiner assesses that it is possible while maintaining the objectives of the course.

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 conducted in such a way that there are equal opportunities with regard to sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation and age.

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.