

Tax Law, basic course

Single subject and programme course

15 credits

Beskattningsrätt, grundkurs

747G55

Valid from: 2019 Autumn semester

Determined by
Course and Programme Syllabus Board
at the Faculty of Arts and Sciences

Date determined
2018-12-11

Main field of study

Commercial Law

Course level

First cycle

Advancement level

G1F

Entry requirements

- General entry requirements for undergraduate studies.
- Completed Commercial and Trade Law, basic course, 10 ECTS credits, Corporate Law, 7.5 ECTS credits and External Accounting, 7.5 ECTS credits.

Intended learning outcomes

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

- account for the rules and legal practices that are relevant to tax law issues mainly concerning Swedish internal tax law,
- account for international income tax law, both regarding double taxation contracts and Swedish international fiscal regulations,
- discuss the relationships between different tax laws,
- use the legal sources for study of Swedish tax law and interpretive arguments,
- identify and solve tax law problems of both national and international dimensions,
- argue for and against different legal solutions to the problems that have been identified and clarified, based on tax laws and legal practices,
- identify different fiscal incentives,
- discuss tax law problems from different perspectives,
- independently and critically evaluate different interpretive and action alternatives from both fiscal and the taxpayer's perspectives.

Course content

The contents of the course are focused on

- rules and legal practices that are relevant to tax law issues, mainly concerning Swedish internal tax law,
- international income tax law,
- the relationships between different tax laws,
- the legal sources study of the Swedish tax law and interpretive arguments,
- tax law problems of both national and international dimensions,
- fiscal incentives,
- interpretive and action alternatives from both fiscal and the taxpayer's perspectives.

Teaching and working methods

The teaching takes the form of lectures, practical exercises and group work. In addition, the student should conduct self-study.

Examination

The course is examined through written, individual examination and written assignments. Detailed information about the examination can be found in the course's study guide.

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.

Department

Institutionen för ekonomisk och industriell utveckling