

## Tax Law, basic course

Beskattningsrätt, grundkurs  
15 credits

Single subject course

747G55

Valid from: 2022 Autumn semester

<b>Determined by</b>	<b>Main field of study</b>	
Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Commercial Law	
<b>Date determined</b>	<b>Course level</b>	<b>Progressive specialisation</b>
2018-12-11	First cycle	G1F
<b>Revised by</b>	<b>Disciplinary domain</b>	
Course and Programme Syllabus Board at the Faculty of Arts and Sciences	Law	
<b>Revision date</b>	<b>Subject group</b>	
2022-07-08	Law and Legal Studies	
<b>Offered first time</b>	<b>Offered for the last time</b>	
Spring semester 2019		
<b>Department</b>	<b>Replaced by</b>	
Institutionen för ekonomisk och industriell utveckling		

## Entry requirements

- General entry requirements for undergraduate studies
- Completed Commercial and Trade Law, basic course, 10 ECTS credits
- Completed Corporate Law, 7.5 ECTS credits
- Completed External Accounting, 7 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.

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.