



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

1RV901 Grundläggande beskattningsrätt, 15 högskolepoäng
Tax law, 15 credits

Main field of study

Legal Science

Subject Group

Law and Legal Studies

Level of classification

First Level

Progression

GIN

Date of Ratification

Approved by the Board of the School of Business and Economics 2011-10-28

The course syllabus is valid from spring semester 2012

Prerequisites

General entry requirements.

Objectives

The aim of the course is to provide students with basic knowledge of tax law. On completing the course, students should be able to

- apply basic Swedish legislation and case-law in the field of tax law
- write simple texts with tax law content
- analyse and solve problems of tax law using legal methods appropriate to tax

law, argue a case on the bases of tax law

- problematize and think critically about issues of tax law
- analyse simple issues of tax law from a perspective of equality
- independently present realistic tax law calculations relating to limited liability companies, one-person businesses and employees

Content

The main focus of the course is on the study of important provisions in Swedish tax legislation. Company taxation is central to the course. Case law is presented to some extent. Indirect taxation, social security contributions, international taxation, the tax assessment procedure and tax payment rules are outlined. The valuation rules of the Accounting Act and the Companies Act are presented to the extent that they affect tax

assessment.

Module 1 7.5 credits

The introductory part of the course deals with the various concepts and definitions of tax law.

The second part of the course deals with indirect taxes and duties, international taxation and the tax assessment procedure.

Module 2 7.5 credits

In the third part, the types of income – earned income, income from capital and income from business- are surveyed and the basic characteristics of each of them are studied.

The final part deals with special taxation issues in relation to various types of companies, partnerships, etc., which are discussed and compared, including a survey and analysis of the links between the various types of income. In this context, issues relating to the special legislation on closed companies and issues relating to the taxation of companies belonging to business groups are also studied.

Type of Instruction

The course is offered entirely at a distance and based on self-study of literature and web-based material.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

The courses, part 1 and part 2, is assessed with the grades Fail (U), Pass (G) or Pass with Distinction(VG).

Student performance is assessed through a written, individual exam at the end of the course, part 1 and 2.

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year. The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. Results are graded using one of the terms Passed with distinction, Pass or Fail, and AF according to the ECTS scale.

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

List of references Module 1 - 7.5 hec

Compulsory literature

Lodin, Sven-Olof - Lindencrona, Gustaf - Melz, Peter - Silfverberg, Christer *Inkomstskatt*, part 1-2, latest edition, Studentlitteratur, Lund ca 650 pages

Gyland, Christina - Lewén, Greger *Övningar i skatterätt*, latest edition,ustus Förlag, Uppsala, ca 67 p.

Melz, Peter *Mervärdesskatt*,ustus Förlag, Uppsala, latest edition

Rabe, Gunnar *Skattelagstiftning*, Norstedts Juridik, Stockholm, latest edition

Reference literature

Gunnarsson, Åsa *Jämställdhetsnormen i skatte- och socialrätten*, ingår i:

Familjeföreställningar; p. 159-199,
latest edition.

List of references Module 2 - 7.5 hec

Compulsory literature

Lodin, Sven-Olof - Lindencrona, Gustaf - Melz, Peter - Silfverberg, Christer *Inkomstskatt*,
part 12, latest edition, Studentlitteratur, Lund ca 650 pages

Gyland, Christina - Lewén, Greger *Övningar i skatterätt*, latest edition, lustus Förlag,
Uppsala, ca 67 p.

Melz, Peter *Mervärdesskatt*, lustus Förlag, Uppsala, latest edition

Rabe, Gunnar *Skattelagstiftning*, Norstedts Juridik, Stockholm, latest edition

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