



## Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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 2011-10-28

Revised 2013-11-08 by School of Business and Economics. Literature revision and revision of standard texts and general review.

The course syllabus is valid from spring semester 2014

### **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).

Student performance is assessed through written, individual exams at the end of the modules, part 1 and 2.

Results are graded using one of the terms Passed with distinction, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the objectives have to be reached; the grade is based upon the degree to which the objectives are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr: ELNU 2011/160".

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.

### **Course Evaluation**

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

### **Required Reading and Additional Study Material**

#### **Required reading for both modules**

Hiort af Ornäs, L. & Kristoffersson E. *Övningar i skatterätt*. Iustus Förlag. Uppsala. Latest edition. About 275 pages.

Lodin, S-O., Lindencrona, G., Melz, P., Silfverberg, C. & Simon-Almendal, T. *Inkomstskatt, del 1-2*. Studentlitteratur. Lund. Latest edition. About 816 pages.

Melz, P. & Kristoffersson, E. *Mervärdesskatt*. Iustus Förlag. Uppsala. Latest edition. About 98 pages.

Rabe, G. *Skattelagstiftning*. Norstedts Juridik. Stockholm. Latest edition. About 1042 pages.

**Reference literature for both modules**

Gunnarsson, Å. *Jämställdhetsnormen i skatte- och socialrätten*, ingår i:  
Familjeföreställningar; p. 159-199, latest edition.