



Course syllabus

School of Business and Economics

Department of Marketing and Tourism Studies

1RV901 Grundläggande beskattningsrätt, 15 högskolepoäng

1RV901 Tax law, 15 credits

Main field of study

Legal Science

Subject Group

Law and Legal Studies

Level of classification

First Level

Progression

G1N

Date of Ratification

Approved 2011-10-28

Revised 2022-12-05 by School of Business and Economics. Change of department.

The course syllabus is valid from spring semester 2023

Prerequisites

General entry requirements for university studies.

Objectives

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
- conduct a minor legal investigation in the field of tax law using legal methods
- 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 for both limited companies, partnerships and one-person businesses within the income from business type as well as the earned income and income from capital types
- compute value added tax and social security contributions

Content

The course consists of the following parts:

- the fundamental principles and the structure of the Swedish taxation system
- the different types of income: earned income, income from capital and income from business
- direct and indirect taxation with calculations
- social security contributions, general payroll tax and personal fees
- the tax assessment procedure and tax payment rules
- the taxation process and sanctioning systems (surtaxes, tax offences etc.)
- international tax law

Type of Instruction

The course is offered entirely as distance learning and is based on self-study of literature and web-based material with help from a learning platform. The course has one mandatory meeting on campus, which is the written examination. Mandatory parts are stated in the schedule.

Examination

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

Student performance is assessed through an individual written exam at the end of the course. Examination is also carried out through a written assignment.

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. Students that do not pass reports can complement according to instructions from the examiner.

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

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.