



## Course syllabus

School of Business and Economics

Department of Marketing and Tourism Studies

1RV907 Grundläggande beskattningsrätt, 15 högskolepoäng

1RV907 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 2015-06-26

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

After completing the course the student is expected to 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 contains:

- 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

Teaching is carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator, participation in web-based group discussions and writing of individual written assignments. The course requires access to a computer and the internet. The course has one mandatory meeting on campus, which is the written examination.

## Examination

The course is assessed with the grades A, B, C, D, E, Fx or F.

Student performance is assessed through an individual written exam. Examination is also carried out through a written assignment.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course/module at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

## Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

## Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: The course overlaps 1RV830, 1RV901 and 1RV841 with 100 % each.

## Required Reading and Additional Study Material

### Required reading

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

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

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

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