

SYLLABUS

Taxation Law 15 credits

J0011N

Beskattningsrätt

Course syllabus admitted: Autumn 2023 Sp 1 - Present

DECISION DATE
2023-02-15

Taxation Law 15 credits J0011N

Beskattningsrätt

First cycle, J0011N

Education level	Grade scale	Subject	Subject group (SCB)
First cycle	U G VG *	Rättsvetenskap	Law and Legal Studies

Entry requirements

In order to meet the general entry requirements for first cycle studies you must have successfully completed upper secondary education and documented skills in English language and completed the course Legal introduction course (J0046N) 15 credits with at least a passing grade, or equivalent.

Selection

The selection is based on 1-165 credits.

Course Aim

To provide knowledge in current regulations regarding salary and estate tax with a focus on company taxation.

Contents

In tax law the fundamental questions regarding general taxation as well as the delimitation of tax on revenue, tax evaluations of revenue, delimitation of allowable deductions. Furthermore the interpretation and application of tax laws, Swedish international tax law, tax evasion and administrative fees, taxation procedure and tax revenues from "services", "capital", and "business profits".

Realization

Each course occasion's language and form is stated and appear on the course page on Luleå University of Technology's website.

Instruction consists of lectures and group exercises.

Examination

If there is a decision on special educational support, in accordance with the Guideline Student's rights and obligations at Luleå University of Technology, an adapted or alternative form of examination can be provided. Written exam at the end of the course. The instructor may decide on alternative forms of examination. Grading: Pass with honors, Pass, Fail.

Unauthorized aids during exams and assessments

If a student, by using unauthorized aids, tries to mislead during an exam or when a study performance is to be assessed, disciplinary measures may be taken. The term "unauthorized aids" refers to aids that the teacher has not previously specified as permissible aids and that may assist in solving the examination task. This means that all aids not specified as permissible are prohibited. The Swedish version has interpretative precedence in the event of a conflict.

Remarks

Students must register to the courses themselves or contact the ETKS educational administration eduets@ltu.se not later than three days after the quarter commences. Failure to do so can result in the place being lost. This also applies to the students with a place guarantee. The course J0011N can not be combined with either IER327 or J0028N in the degree. Contact: ETKS educational administration eduetks@ltu.se.

Overlap

The course J0011N is equal to IER327, U0012N, J0028N

Course offered by

Department of Social Sciences, Technology and Arts

Modules

Code	Description	Grade scale	Cr	Status	From period	Title
0001	Written exam	U G VG *	15	Mandatory	A07	

Study guidance

Study guidance for the course is to be found in our learning platform Canvas before the course starts. Students applying for single subject courses get more information in the Welcome letter. You will find the learning platform via My LTU.

Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Business Administration, Technology and Social Sciences 2023-02-15

Syllabus established

by Institutionen för Industriell ekonomi och samhällsvetenskap 2007-02-28