

SYLLABUS

Taxation Law 7.5 credits

U0012N

Skatterätt

Course syllabus admitted: Autumn 2021 Sp 1 - Present

DECISION DATE
2021-02-17

Taxation Law 7.5 credits U0012N

Skatterätt

First cycle, U0012N

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 Basic law for estate agents (U0007N) 15 credits with at least a passing grade, or equivalent.

Selection

Examiner

Pär Sundén

Course Aim

To provide knowledge in current regulations regarding salary and estate taxes. After this course students should be able to identify problems within the taxation area and even present solutions for the problems.

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 "real estate 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.

Remarks

Due to similar content, the course can not be included in a degree together with the courses IER327 Taxation Law, J0011N Taxation Law or J0028N Taxation Law or other courses with similar content. Contact: ETKS educational administration eduetks@ltu.se.

Overlap

The course U0012N is equal to J0011N, IER327, J0028N

Literature. Valid from Autumn 2018 Sp 1

Eriksson, Asbjörn; Praktisk beskattningsrätt Lärobok i inkomstbeskattning, Studentlitteratur, Latest edition.
Övningsmaterial

Eriksson A & Edvardsson L: Övningsbok i beskattningsrätt. Studentlitteratur, Lund, senaste upplagan.

Facit till ovan nämnda övningsbok i beskattningsrätt

Lagtextsamling

Rabe Gunnar: Skattelagstiftningen. Juristförlaget, Stockholm, senaste upplagan.

Articles, court cases and other electronic material can be added and is then included in the course claim.

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	7.5	Mandatory	A18	

Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Social Sciences, Technology and Arts 2021-02-17

Syllabus established

by Director of Undergraduate Studies Daniel Örtqvist, Department of Business Administration, Technology and Social Sciences 2019-02-13