



Faculty of Arts and Social Sciences  
Law

# Syllabus

## Tax Law

<b>Course Code:</b>	JPG012
<b>Course Title:</b>	Tax Law <i>Skatterätt</i>
<b>Credits:</b>	15
<b>Degree Level:</b>	Undergraduate level
<b>Progressive Specialisation:</b>	First cycle, has at least 60 credits in first-cycle course/s as entry requirements (G2F)

**Major Field of Study:**  
RVA (Jurisprudence)

### Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2019-03-06, and is valid from the Autumn semester 2019 at Karlstad University.

### Prerequisites

Semesters 1 and 2 of the Law Programme (JALAW) completed, and at least 30 ECTS credits completed in the following courses: JPG006 Criminal law (10 ECTS credits), JPG007 Procedural Law (20 ECTS credits), JPG008 Administrative Law and Administrative Process (12 ECTS credits), JPG009 Family Law (8 ECTS credits), and Jurisprudence II (10 ECTS credits)

### Learning Outcomes

Knowledge and understanding

Upon completion of the course, students should be able to:

- give an account of three types of income: employment, capital, and enterprise,
- give an account of the taxation process and the law on tax procedures,
- demonstrate basic knowledge of value-added tax (VAT) legislation,

- demonstrate basic knowledge of international tax law and EU tax law, and
- demonstrate basic understanding of the connection between accounting and taxation.

#### Competence and skills

Upon completion of the course, students should be able to:

- identify, analyse, and solve legal tax problems in respect of income as well as value added tax,
- independently retrieve and interpret tax law source material,
- suggest appropriate result adjustments for a minor company or private enterprise depending on the financial situation, and
- give basic legal advice on tax issues.

#### Judgement and approach

Upon completion of the course, students should be able to:

- assess the relationship between EU legislation and national legislation,
- assess the reliability of different tax law sources, and
- adopt a proactive attitude to tax law.

#### Content

The course deals with three types of income: employment, capital, and enterprise. The focus is on entrepreneurial income of minor companies and private enterprise. International taxation, EU tax law and VAT

are treated at a basic level. Formal tax rules and tax procedures are highlighted. Instruction is problem-based and in the form of lectures, exercises, and seminars.

#### Reading List

See separate document.

#### Examination

Learning outcomes are assessed on the basis of a written exam and written group assignments which are presented and discussed in seminars and assessed individually.

If students have a decision from Karlstad University entitling them to special pedagogical support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

#### Grades

One of the grades AB (Pass with Distinction), Ba (Pass with Some Distinction), B (Pass), or U (Fail) is awarded in the examination of the course.

#### Quality Assurance

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

#### Course Certificate

A course certificate will be provided upon request.

#### Additional information

The local regulations for studies at the Bachelor and Master levels at Karlstad University stipulate the obligations and rights of students and staff.