



Faculty of Arts and Social Sciences
Law

Syllabus

Course Approval

The syllabus was approved by the Faculty Board of Arts and Social Sciences on 14 March 2014, and is valid from the Autumn semester of 2014 at Karlstad University.

Course Code: RVAD26

Tax Administration and Tax Procedure, 7.5 ECTS Credits
(Skatteförfarande och skatteprocess, 7.5 Swedish credit points)

Degree Level: Master

Progressive Specialisation: A1N (Second cycle, has only first-cycle course/s as entry requirements)

Language of Instruction

The language of instruction is Swedish but some course components may be taught in English.

Prerequisites

Upper Secondary Swedish course 3 or B or Swedish as a Second Language course 3 or B and English course 6 or A or equivalent. The course is open to students on the Master's programme in Tax Law (60 ECTS credits). Other applicants may be admitted at the discretion of the examiner.

Major Field of Study

SKT (Tax Law)

Learning Outcomes

Knowledge and understanding

The Higher Education Ordinance stipulates that students upon completion of the course should be able to:

- demonstrate knowledge and understanding of tax administration and tax procedure, including broad as well as specialised knowledge in some parts of the field, and insights into current research and development work,
- demonstrate deeper methodological knowledge pertaining to tax administration and tax procedure.

In addition, students at Karlstad University should be able to:

- demonstrate advanced knowledge and understanding of issues concerning party capacity and liability, issues regarding the investigation of taxation cases, and the content of various taxation decisions,
- demonstrate advanced knowledge and understanding of legal issues pertaining to the taxation process, oral negotiations, and the fiscal sanction system,
- demonstrate advanced knowledge and understanding of various types of legal remedies, and questions concerning respite and execution, and
- demonstrate advanced knowledge and understanding of legislation on the public rights to access information and secrecy in the fiscal area.

Skills and abilities

The Higher Education Ordinance stipulates that students upon completion of the course should be able to:

- demonstrate the ability to integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information,
- demonstrate the ability to identify and formulate issues independently and, applying tax law methodology, plan

and carry out qualified tasks within specified time limits,

- demonstrate the ability to clearly present and discuss their conclusions and arguments for these, orally and in writing, in dialogue with different groups,
- demonstrate the skills required to partake in professional practice.

In addition, students at Karlstad University should be able to:

- advise or represent clients in litigation cases involving taxation law,
- take part in complex tax field audits or investigations at a tax office
- represent a client or party in tax court negotiations.

Judgement and approach

The Higher Education Ordinance stipulates that students upon completion of the course should be able to:

- make assessments in the field of study with consideration to any relevant scientific aspects, and
- demonstrate the ability to identify their need of further knowledge take responsibility for continuously upgrading it.

In addition, students at Karlstad University should be able to:

- demonstrate ability to discuss the effect of psychological factors in the communication with taxpayers.

Content and Form of Instruction

The course focuses on lectures and roleplay on administrative and procedural issues including questions of party capacity and liability as well as questions regarding the investigation of taxation cases. Also treated are the contents of various taxation decisions, the sanction system, and different kinds of legal remedies are addressed, as well as questions concerning respite and execution. In addition, issues concerning methodology and psychology pertaining to the taxation process are discussed as are the professional roles of a tax consultant and a tax agency official. Students partake in a role-play that opens with an exchange of letters in which the students act in the roles of tax officials, tax consultants, witnesses and tax payers. A fictive exchange of letters between the Swedish Tax Agency and a tax payer is concluded with a court proceeding. Participation is mandatory. A written PM is part of course assessment.

Reading List

See separate document.

Examination

Assessment is based on a final written exam, an individual PM and participation in a mandatory role-play including written assignments and appearance in a court proceeding.

Grades

One of the grades Distinction (VG), Pass (G), or Fail (U) 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 assessment is based on student views and experiences as reported in written course evaluations and/or group discussions. Students will be informed of the result of the evaluation and of the measures to be taken.

Course Certificate

A course certificate will be provided upon request.

Additional Information

Students who enrolled before 1 July 2007 will complete their studies in accordance with the requirements of the earlier admission. Upon completion students may request degree and course certificates to be issued under the current ordinance if they meet its requirements.

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

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