



Faculty of Arts and Social Sciences  
Law

# Syllabus

## Tax Administration and Tax Procedure

<b>Course Code:</b>	RVAD26
<b>Course Title:</b>	Tax Administration and Tax Procedure <i>Skatteförfarande och skatteprocess</i>
<b>Credits:</b>	7.5
<b>Degree Level:</b>	Master's level
<b>Progressive Specialisation:</b>	Second cycle, has only first-cycle course/s as entry requirements (A1N)

**Major Field of Study:**  
SKT (Tax Law)

### Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2020-03-12, and is valid from the Autumn semester 2020 at Karlstad University.

### Prerequisites

Registered in the Tax Law Master programme (60 ECTS credits), and upper secondary level Swedish B/3 or Swedish as a second language B/3 and English A/6, or equivalent

### Learning Outcomes

Knowledge and understanding

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

- describe, explain, and apply tax administration and tax procedure,
- assess current research and development efforts in tax procedure,
- describe, explain, and apply different tax administration and tax procedure methods,
- describe, explain, and assess different issues related to party capacity and liability, tax inquiries, and the content of different tax decisions,
- identify problems in the areas of tax procedure, hearings, and the sanctioning system of tax law, and provide advanced advice in relation to these,

- identify and apply different kinds of legal remedies for issues of respite and execution,
- give an account of and apply the legal framework for tax audits and other types of tax inquiries at the Swedish Tax Agency, and
- give an account of and apply tax regulations related to the right of public access to information and confidentiality legislation.

#### Competence and skills

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

- identify and formulate research questions independently,
- plan and use adequate methods to complete qualified tasks within given time limits,
- give a clear account of and discuss their conclusions regarding tax procedure issues, orally and in writing, and
- act as a legal representative or party in connection with hearings in administrative court.

#### Judgement and approach

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

- analyse and assess complex tax procedure phenomena on the basis of limited information,
- name the strengths and weaknesses of argumentation in a tax process, and
- assess the credibility and value of different types of evidence.

### **Content**

The course includes lectures and role-play focused on administrative and procedural issues including questions of party capacity and liability as well as questions regarding the investigation of taxation cases. The content of various taxation decisions, the sanctioning system, and different kinds of legal remedies are addressed, as well as issues concerning respite and execution.

Students partake in a role-play exercise that begins with an exchange of letters in which the students act in the roles of tax officials, tax consultants, and tax payers. A fictive exchange of letters between the Swedish Tax Agency and a tax payer is concluded with hearings in administrative court. Participation in the role-play exercise is a mandatory assignment.

### **Reading List**

See separate document.

### **Examination**

Assessment is based on a written exam and participation in a mandatory role-play exercise which includes written hand-in assignments completed in groups and appearance in hearings in the Administrative Court in Karlstad.

If students have a decision from Karlstad University entitling them to Targeted Study 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 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 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.