



Faculty of Arts and Social Sciences
Law

Syllabus

Course Approval

The syllabus was approved by the Faculty Board of Arts and Social Sciences on 7 March 2013, and is valid from the Autumn semester of 2013 at Karlstad University.

Course Code: RVAD27

International taxation, 7.5 ECTS Credits

(Internationell beskattning, 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

Swedish

Prerequisites

Upper secondary level Swedish B, Swedish 3, Swedish as a second language B or Swedish as a second language 3 and English A or English 6 or equivalent. Master programme students in tax Law (SASKA) have priority admission.

Major Field of Study

SKT (Tax Law)

Learning Outcomes

Knowledge and understanding

Requirements according to the Higher Education Ordinance

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

- demonstrate indepth knowledge and understanding of the field of international taxation, including broad knowledge of the field as well as specialised knowledge in some areas and insight into current research and development, and
- demonstrate indepth methodological knowledge in the field of tax law.

Additional local requirements:

- demonstrate indepth knowledge of Swedish internal international tax law, tax agreement law and EU tax law,
- demonstrate indepth knowledge of Swedish taxation in relation to the world.

Competence and skills

Requirements according to the Higher Education Ordinance

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

- demonstrate ability to integrate knowledge and analyse, assess and handle complex phenomena and situations even with limited information,
- demonstrate ability to identify and formulate problems and plan and carry out qualified tasks using appropriate methods within given time limits,
- demonstrate ability to clearly give an account of and discuss their conclusions and arguments on which these are based in dialogue with different groups orally and in writing, and

- demonstrate the skills required to participate in research and development projects or to work with other qualified tasks.

Additional local requirements:

- demonstrate competence and skills to independently seek and interpret legal source material, and
- demonstrate competence and skills to understand and solve complex problems involving tax law, other laws and economy.

Judgement and approach

Requirements according to the Higher Education Ordinance

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

- demonstrate ability to make judgements in the field of international taxation with consideration of relevant societal and economic aspects, and
- demonstrate insight into the potentials and limitations of tax law methods.

Content and Form of Instruction

The course centres on international taxation with special emphasis on Swedish internal international taxation and tax agreement law, as well as the impact of EU law on Swedish taxation.

Reading List

See separate document.

Examination

Assessment is based on PM assignments which are presented and discussed at mandatory seminars and on a written exam.

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.