



Faculty of Arts and Social Science
Law

Syllabus

Tax Law I

Course Code:	RVGA04
Course Title:	Tax Law I <i>Beskattningsrätt I</i>
Credits:	15
Degree Level:	Undergraduate level
Progressive Specialisation:	First cycle, has less than 60 credits in first-cycle course/s as entry requirements (G1F)

Major Field of Study:
RVA (Jurisprudence)

Course Approval

The syllabus was approved by the Faculty of Arts and Social Science 2015-11-27, and is valid from the Autumn semester 2016 at Karlstad University.

Prerequisites

RVGA02 Commercial Law Introductory Course 15 ECTS cr or RVGA01 Introduction to Law 15 ECTS cr, or RVGA11 Jurisprudence I 15 ECTS cr

Learning Outcomes

Knowledge and understanding

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

- give an account of taxation law, with an emphasis on the taxation of business activity,
- give a basic account of the taxation process, and the legislation related to value-added tax law,
- give a basic account of the relationship between accounting and tax law.

Competence and skills

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

- identify and analyse problems related to tax law,
- independently search for and interpret legal source material related to tax law, and
- propose possible adjustments of results for a minor company or private entrepreneur depending on the economic situation.

Judgement and approach

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

- assess legal problems related to income tax, value added tax and tax lawsuit procedures.

Content

The course focuses on income taxation. Any nature of income is exhaustively studied.

Students acquire basic knowledge of value-added tax and tax law suit procedures, along with the tax law sanction system.

Instruction is in the form of lectures and exercises.

Reading List

See separate document.

Examination

Assessment is based 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 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.