



Faculty of Arts and Social Science
Law

Syllabus

Real Estate Tax Law

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| Course Code: | RVGA43 |
| Course Title: | Real Estate Tax Law <i>Skatterätt med fastighetsinriktning</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 2015-12-17, and is valid from the Autumn semester 2016 at Karlstad University.

Prerequisites

RVGA42 Introductory course in Commercial Law for Estate Agents, 15 ECTS cr, and FEGA48 Financial Accounting, 6 ECTS cr, or the equivalent.

Learning Outcomes

Knowledge and understanding

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

- give a basic account of the structure and function of the tax system,
- demonstrate basic knowledge of income from employment, income from business and indirect taxation, and
- demonstrate in-depth knowledge of income of capital.

Competence and skills

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

- identify and analyse tax problems relating to real estate, and
- independently search for and interpret legal source material on tax law.

Judgement and approach

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

- evaluate legal problems related income tax law and value added tax.

Content

The main focus of the course is income taxation. Special emphasis is placed on capital income and on the tax regulations that apply when holding or releasing real estate and co-operative flats. The course also addresses the structure and function of the tax system. Income from employment is briefly

discussed, and income from a business is covered in greater detail. Students will thereby acquire adequate knowledge preparing them for further studies in taxation law.

Instruction is mainly in the form of lectures and exercises.

Reading List

See separate document.

Examination

Assessment is based on a final 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.