



Faculty of Arts and Social Sciences

Programme Study Plan

Master's Degree Programme in Tax Law

Programme Code:	SASKT
Programme Title:	Master's Degree Programme (one year) in Tax Law Magisterprogram i skatterätt
ECTS credits:	60
Approval:	The programme study plan was approved by the Faculty Board of Arts and Social Sciences on 9 February 2017 and is valid from the autumn term of 2017.
Language of Instruction:	Swedish
Degree Level:	Master's
Degree Type:	General
Prerequisites:	One of the following Bachelor's degrees: <ul style="list-style-type: none">– At least 180 ECTS credits in Business Administration or Economics including Tax Law I (15 ECTS cr.), or equivalent– Master of Laws degree of 270 ECTS credits, or equivalent– Law programme of at least 180 ECTS credits including an introductory course in taxation law (15 ECTS cr.), or equivalent as well as Upper secondary level Swedish 3 or B, or Swedish as a Second Language 3 or B, and English 6 or A, or equivalent.

General Information

The programme prepares students for work in the area of taxation law, for instance as a tax consultant in the private sector or as a tax official at the Swedish Tax Agency. It also gives eligibility for doctoral studies.

Learning Outcomes

The programme follows the national objectives for the Degree of Master of Arts/Science (60 credits) stipulated in the Higher Education Ordinance, as well as local objectives for the programme.

National objectives

Knowledge and understanding

For a Degree of Master of Arts/Science (60 credits) students shall

- demonstrate knowledge and understanding in the main field of study, including both an overview of the field and specialised knowledge in certain areas of the field as well as insight into current research and development work, and
- demonstrate specialised methodological knowledge in the main field of study.

Competence and skills

For a Degree of Master of Arts/Science (60 credits) students shall

- – 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 as well as to plan and, using appropriate methods, undertake advanced tasks within predetermined time frames,
- – demonstrate the ability in speech and writing to report clearly and discuss their conclusions and the knowledge and arguments on which they are based in dialogue with different audiences, and
- – demonstrate the skills required for participation in research and development work or employment in some other qualified capacity.

Judgement and approach

For a Degree of Master of Arts/Science (60 credits) students shall

- – demonstrate the ability to make assessments in the main field of study informed by relevant disciplinary, social and ethical issues and also to demonstrate awareness of ethical aspects of research and development work,
- – demonstrate insight into the possibilities and limitations of research, its role in society and the responsibility of the individual for how it is used, and
- – demonstrate the ability to identify the personal need for further knowledge and take responsibility for their ongoing learning.

Local objectives

Knowledge and understanding

For the Master's Degree Programme in Tax Law (60 credits) students shall

- demonstrate advanced knowledge of material corporate tax law such as taxation of corporate groups and international taxation,

- demonstrate advanced knowledge of legal procedures and tax lawsuits,
- demonstrate advanced knowledge of the theory of science, general jurisprudence, tax ethics and tax morality,
- demonstrate specialised knowledge of material law in the chosen area of the degree project.

Competence and skills

For the Master's Degree Programme in Tax Law (60 credits) students shall

- demonstrate ability to participate in tax revisions and other forms of tax investigations,
- demonstrate ability to act as a representative of or as a party in an oral negotiation in a tax court,
- demonstrate ability to write, defend and discuss an academic essay with a focus on the areas treated in the programme.

Judgement and approach

For the Master's Degree Programme in Tax Law (60 credits) students shall

- demonstrate awareness of the ethical issues facing legislators and practitioners, and
- understand and place the work of others in a wider theoretical perspective.

Programme Structure

Instruction is in the form of lectures and seminar, PM writing and mandatory role play such as mock trials are examination requirements. Students make study visits at public offices and companies throughout the programme. The second term combines theory and methodology with practical training at a company, consultancy firm or a public office. The 60-credit Master's concludes with an independent degree project of 15 ECTS credits.

Programme Curriculum

The following courses are mandatory:

Term 1

Company Taxation (15 ECTS cr.)

The course focuses on material tax problems such as taxation of private companies and general partnerships, taxation of company groups and tax issues related to company restructuring and value-added tax and international taxation. The legal method in tax law and the link between tax law and private law and auditing law are included. The course specifically focuses on the connection between accounting and taxation law. The course concludes with a written exam, including a PM, which is presented and defended at a seminar.

International Taxation (7.5 ECTS cr.)

The course focuses on Swedish international taxation, double tax treaties and the importance of EU law in the area of taxation. It is specially targeted on the area of company taxation, but individual taxation issues are also covered. Methodological issues of international taxation also concerns the importance of interpretation, application and relation between different sources of tax law, such as national legislation, double tax treaties, guiding documents and EU law. The course alternates between theory and practical exercises of importance for different international tax law issues. Together with some individual assignments the assessment of the course is based on a written exam.

Tax Procedures and Tax Proceedings (7.5 ECTS cr.)

The main areas are tax procedures and court proceedings primarily in cases of income tax, value-added tax, employment tax and excise tax. The course deals with issues of tax authorities legal powers and obligations, and tax investigations and tax audits. The roles of consultants and public tax officials are discussed, as are the implications of taxation decisions, the system of sanctions, and different types of legal means, and issues of respite and execution. A course component deals with right to access and secrecy legislation in the fiscal area. Students participate in roleplay in which the students act as tax officials, tax consultants and taxpayers. An exchange of letters between the Swedish Tax Agency and a taxpayer is concluded with a moot court trial. Participation is mandatory and combined with a written assignment it is part of the course examination.

Term 2

Theory, Method, and Project (15 ECTS cr.)

The course is divided into two modules:

Module 1. Theory and Method (10 ECTS cr.)

The module includes methodology in tax law, based on general theory of science and general legal methodology, as well as ethical and moral issues. Students are expected to acquire skills and abilities to carry out independent critical analysis and to investigate problems related to the programme. A written exam concludes the module. Examination also includes a PM in which students analyse a difficult issue in taxation law which will be presented and defended at a seminar.

Module 2. Project (5 ECTS cr.)

Students are required to carry out an investigation of relevance to the programme at a consultancy firm, a company or a public agency. This investigation can form the basis of the subsequent degree project.

Tax Law: Degree Project (15 ECTS cr.)

Students carry out a research project in a chosen specialisation area. The project must be based and centred on a problem of relevance to programme content, thus reflecting the scope and area of Master's Degree.

Degree Title

Degree of Master of Science (one year)

Major: Tax Law

Magisterexamen

Huvudområde: Skatterätt

Transfer of Credits

According to the Higher Education Ordinance Ch. 6 Sec. 6–8 students have the right to transfer credits from other universities upon approval.

Additional information

Local regulations for the Bachelor's and Master's level at Karlstad University stipulate the rights and obligations of staff and students.