

## COURSE SYLLABUS

# Tax Law, 15 credits

*Skatterätt, 15 högskolepoäng*

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<b>Course Code:</b>	AJMN13	<b>Education Cycle:</b>	First-cycle level
<b>Confirmed by:</b>	Council for Undergraduate and Masters Education Dec 3, 2012	<b>Disciplinary domain:</b>	Law
<b>Revised by:</b>	Examiner Jan 12, 2023	<b>Subject group:</b>	JU1
<b>Valid From:</b>	Mar 27, 2023	<b>Specialised in:</b>	G2F
<b>Version:</b>	4	<b>Main field of study:</b>	Commercial and Tax Law, Commercial Law
<b>Reg number:</b>	IHH 2014/02236-122		

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### Intended Learning Outcomes (ILO)

Efter avslutad kurs ska den studerande kunna:

#### Type of instruction

Undervisningen bedrivs i form av föreläsningar och seminarier.

The teaching is normally conducted in Swedish, but can occasionally be in English.

#### Prerequisites

Grundläggande behörighet samt 60 hp inklusive genomgången Handelsrättslig översiktskurs 15 hp eller Associationsrätt 15 hp eller motsvarande.

#### Examination and grades

The course is graded A, B, C, D, E, FX or F.

Registration of examination:

Name of the Test	Value	Grading
Individuell skriftlig tentamen <sup>1</sup>	10.5 credits	A/B/C/D/E/FX/F
Deluppgift 1 <sup>1</sup>	1.5 credits	U/G
Deluppgift 2 <sup>1</sup>	1.5 credits	U/G
Deluppgift 3 <sup>1</sup>	1.5 credits	U/G

<sup>1</sup> Slutbetyget på kursen bestäms av betyget på tentamen, under förutsättning att studenten har erhållit godkänt betyg på samtliga examinationsmoment. Betyg sätts i enlighet med JIBS betygspolicy.

#### Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, the programme evaluators in the course must be contacted. In the middle of the course, the examiner should meet the programme evaluators to identify strengths/weaknesses in the first half of the course.

At the end of the course, the examiner should remind students to fill in the survey. The examiner should also call a meeting with the programme evaluators to debrief the course, based on course evaluation data and comments. The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluations.

At the end of each study period, JIBS' Director of Quality and Accreditation crafts a "Course Evaluation Quarter Report", presenting the quantitative results from course evaluation surveys. The Associate Dean of Education, The Associate Deans of Faculty, Programme Directors, and JSA President and Quality receive the report.

## **Other information**

### **Academic integrity**

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

## **Course literature**

### **Ordinarie kurslitteratur**

I den mån en nyare upplaga av kurslitteraturen har hunnit komma ut innan eller i anslutning till kursstart ska den nyare upplagan användas.

Kristoffersson, Eleonor, Öberg, Jesper & Kleerup, Jan, *Mervärdesskatt i teori och praktik*, 8 upplagan, Norstedts Juridik, Stockholm, 2022

Melz, Peter, Silfverberg, Christer, Simon-Almendal, Teresa & Persson Österman, Roger, *Inkomstskatt: en lärobok i skatterätt Del 1*, 19 upplagan, Studentlitteratur AB, Lund, 2023

Melz, Peter, Silfverberg, Christer, Simon-Almendal, Teresa & Persson Österman, Roger, *Inkomstskatt: en läro- och handbok i skatterätt Del 2*, 19 upplagan, Studentlitteratur AB, Lund, 2023

Påhlsson, Robert, *Konstitutionell skatterätt*, 4 upplagan, Iustus förlag, Uppsala, 2018

Rabe, Gunnar, *Skattelagstiftning: lagar och andra författningar som de lyder den 1 januari [samma år som kursen ges]*, Norstedts Juridik AB, Stockholm (alternativt motsvarande lagar och föreskrifter nedladdade från databas)

Referenslitteratur (frivillig)

Almgren, Karin & Leidhammar, Börje, *Skattetillägg och skattebrott*, 3 upplagan, Norstedts juridik, Stockholm, 2022

Dahlberg, Mattias, *Internationell beskattning*, 5 upplagan, Studentlitteratur, Lund, 2020

Kellgren, Jan & Bjuvberg, Jan, *Redovisning och beskattning: om redovisningens betydelse för inkomstbeskattningen*, 3 upplagan, Studentlitteratur, Lund, 2014

Påhlsson, Robert, *Företagens inkomstskatt*, 5 upplagan, Iustus, Uppsala, 2014