

Faculty of Law

JUDN09, General Business Taxation, 15 credits

Allmän företagsbeskattning, 15 högskolepoäng Second Cycle / Avancerad nivå

Details of approval

The syllabus was approved by Educational Committee of the Law Faculty Board on 2007-10-31 and was last revised on 2020-10-20 by Faculty of Law Board of education at undergraduate and postgraduate levels. The revised syllabus applies from 2020-10-20, autumn semester 2020.

General Information

The course is an optional component of the Master of Laws programme. It is an option in semester 7 or 8 of the programme. Students are expected to have fundamental knowledge of Swedish and international tax law. The course comprises 10 weeks of full-time study.

Language of instruction: Swedish
The teaching is mainly in Swedish. Texts in English are included.

Main field of studies

Depth of study relative to the degree requirements

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A1N, Second cycle, has only first-cycle course/s as entry requirements

Learning outcomes

To pass the examination the students shall demonstrate the following knowledge and skills:

Knowledge and understanding

- specialised knowledge of corporate taxation, tax law concepts and the relationship between Swedish tax law and EU law
- understanding of the methodological conditions of the field, and awareness of current research areas and issues of legal policy

Competence and skills

To pass the examination the students shall be able to demonstrate competence and skills to

- seek, identify and use information sources of relevance to the field and adopt an independent and critical approach to this material
- use legal methodology to apply and assess sources of relevance to the subject
- identify, formulate and analyse the legal problems highlighted by corporate taxation, and argue for legal solutions from the point of view of different positions
- independently analyse different legal issues in writing within a predetermined timeframe
- orally perform a factually and legally well supported and well structured argument within the field of the course
- critically review the paper of a fellow student, and
- independently write an analytical and argumentative text on a topic connected to key aspects of the course

Judgement and approach

To pass the examination the student shall be able to assess and take a position on conflicts that may arise between stakeholders in the field. Furthermore, students shall be able to demonstrate the competence and skills to assess and discuss problems and solutions in a qualified exchange of opinions and be able to formulate relevant criticism

Major emphasis is placed on the study and analysis of current substantive issues of corporate taxation. Issues of principle, and of tax and legal policy are also discussed in this context. The students shall be able to apply the regulations to practical cases and possess sufficient knowledge to be able to pursue discussions de lege ferenda and understand the social and economic context of the rules.

Course content

The aim of the course is to enable students to further develop their skills in legal analysis, problem-solving and discussion of legal policy. Special emphasis is placed on the training and further development of the students' ability to present arguments and proposals for solutions in speech and writing.

Course design

Students are to attain the knowledge, competence and skills stated above through independent study of legislation, practice, the required reading and other material, and through active participation in the teaching. Teaching is mainly provided in the form of lectures and seminars. In the seminars

the students practise their ability to identify and formulate the legal issues highlighted in different typical situations, to apply relevant rules in a reasonable way, and to make structured presentations of their application of the law in speech and/or writing, supported by relevant sources of law. The seminars, which make up a substantial part of the teaching, are based on the students' active participation.

Assessment

The assessment is based partly on an individual paper and partly on a written invigilated exam. The paper is to be presented orally at the final seminar of the course. Attendance is compulsory at this seminar. The assessment is also based on the student's oral and/or written critical review of a fellow student's paper.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

Subcourses that are part of this course can be found in an appendix at the end of this document.

Grades

Marking scale: Fail, Pass, Pass with credit, Pass with distinction. Grading criteria for the grade of Pass (B):

• The student identifies the basic legal issues in relevant situations and demonstrates elementary knowledge of the key rules and principles in the areas covered by the course.

- The argumentation is supported by the documentation and presented in an acceptable way.
- The student demonstrates elementary ability to critically review the rules and the principles with regard to their implication, scope and justification.
- The student has been late in completing assignments.

Grading criteria for the grade of Pass with Credit (BA):

- The student identifies the majority of the legal issues in relevant situations and demonstrates good knowledge of the key rules and principles in the areas covered by the course.
- The argumentation is well supported by the documentation and presented in a clear way.
- The student demonstrates a good ability to critically review the rules and the principles with regard to their implication, scope and justification.
- The student's written work and management of formal aspects is acceptable, although there are deficiencies.
- There has been some delay in the student's completion of assignments.

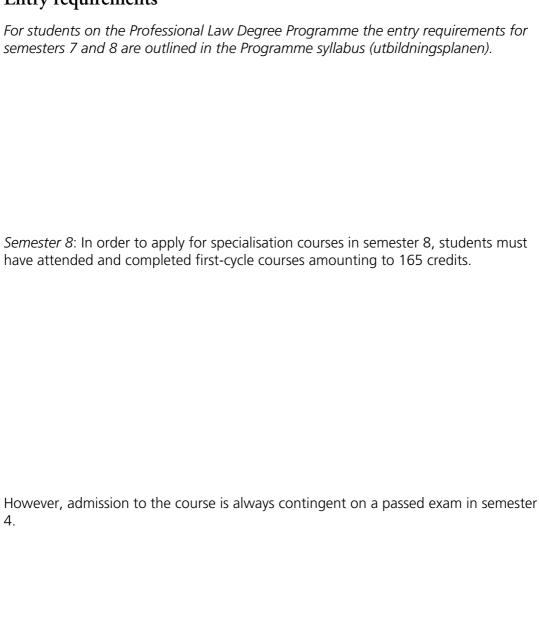
Grading criteria for the grade of Pass with Distinction (AB):

- The student identifies a clear majority of the legal issues in relevant situations and demonstrates very good knowledge of the key rules and principles in the areas covered by the course.
- The argumentation is detailed, well supported by the documentation and presented in a systematic way.
- The student demonstrates a very good ability to critically review the rules and the principles with regard to their implication, scope and justification.
- The student's written work is good and cogent, and the management of formal aspects is correct.
- The student has completed assignments on time.

Grading criteria for the grade of Fail (U):

• The student does not attain all the grading criteria for the grade of Pass (B).

Entry requirements



Subcourses in JUDN09, General Business Taxation

Applies from V08

O701 General Business Taxation, 15,0 hp Grading scale: Fail, Pass, Pass with credit, Pass with distinction