



HÖGSKOLAN I GÄVLE

Tax Law I 15 cr

Beskattningsrätt I 15 hp

Set by Board of Business Administration

Version

Set at	Valid from
6/18/08	HT2008
8/13/15	VT2010

Level	G1F
Education level	First cycle
Course identifier	JU210B
Credits	15 cr
Main field of study	Not defined
Subject group	Law and Legal Studies
Disciplinary domain	Law 100.0 %

Learning outcomes Upon completion of the course, the student should, within the field of the course

- have knowledge about the function and systematics of tax law
- identify problems in tax law
- find and apply the legal sources of tax law
- understand how laws and rules are applied within tax law

in order to be able to solve tax law problems.

Course content The course begins with an orientation in the structure of the Swedish fiscal system. The course mainly deals with taxation of income and capital gains. During the course, the following is discussed in particular:

- basic principles of tax law
- income from employment
- income from capital gains
- income from business activity
- calculating taxes and fees
- tax assessment procedure and the administrative sanction system and
- value-added tax (orientation).

Teaching The teaching is given as lectures and practical exercises. Seminars may occur, and in that

case, compulsory participation in these applies.

On some parts of the course, written group presentations may occur. In that case, the group assignment is compulsory.

On the distance course, the teaching is internet-based and takes place via Högskolan i Gävle's educational platform Blackboard. The teaching mainly consists of web-based compulsory group assignments and compulsory written assignments.

Prerequisites

Introduction to Commercial Law, 15 HE credits.

Examination

Examination takes place both through approved activities at the seminars, and through written examination at the end of the course.

In the distance course, examination takes place both through approval of written assignments and through individual written examination at the end of the course. Furthermore, active participation on written assignments and in group discussions in Blackboard is required. Other forms of examination may occur.

Grade

A, B, C, D, E, Fx, F

Limitations

Grade F stands for failed, meaning that a new test is required.

Grade Fx implies that an existing assignment needs to be supplemented in order to pass (no higher than grade E can be achieved with this procedure). With grade Fx, the student should request supplementation within two weeks after the Fx decision. If this request is not made within the time stated, the student will have to complete a new examination, which may only be done provided place is available at a forthcoming examination. If the student has taken an examination after an Fx decision, the possibility of supplementary qualification lapses.

Module

0010	Written examination	15 cr	Grade: AF
0020	Mandatory task	0 cr	Grade: UG