



AI1174 Taxation of Individual Persons and Housing 7.5 credits

Individ- och bostadsbeskattning

This is a translation of the Swedish, legally binding, course syllabus.

Establishment

Course syllabus for AI1174 valid from Autumn 2013

Grading scale

A, B, C, D, E, FX, F

Education cycle

First cycle

Main field of study

Technology

Specific prerequisites

15 credits course Introduction to Swedish law.

Language of instruction

The language of instruction is specified in the course offering information in the course catalogue.

Intended learning outcomes

The course provides the foundation within the system for taxation and gives deep knowledge regarding tax effects of the sale of real estate. After the course the participants will be able to:

- Show a deep understanding of the tax system and to be able to explain the different theories that underpins the tax system.
- Identify and analyze different legal problems associated with taxation within the central building blocks of the tax law, especially regarding how incomes are taxed with a focus on the effects for individuals and provide solutions to the identified problems.
- Evaluate the sources of the system of taxation and their importance for the interpretation of tax law.
- Predict and explain the tax consequences of different types of transactions and options.

Course contents

The course includes the composition of the tax system, the focus is on the areas that are especially important to real estate agents. The course covers the central parts of income taxation, and capital gains taxation, including postponed payment of taxes. The course content does also include taxation of housing cooperatives.

Course literature

Required reading will be posted on the course's web page no later than 4 weeks prior to the start of the course.

Examination

- TEN1 - Examination, 7.5 credits, grading scale: A, B, C, D, E, FX, F

Based on recommendation from KTH's coordinator for disabilities, the examiner will decide how to adapt an examination for students with documented disability.

The examiner may apply another examination format when re-examining individual students.

If the course is discontinued, students may request to be examined during the following two academic years.

Ethical approach

- All members of a group are responsible for the group's work.
- In any assessment, every student shall honestly disclose any help received and sources used.

- In an oral assessment, every student shall be able to present and answer questions about the entire assignment and solution.