



# 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

The course syllabus is valid from Fall 2024 according to the Director of First and Second Cycle Education at the ABE-school. Decision: 2024-0333, 3.2.2 Decision date: 2024-03-20

## Grading scale

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

## Education cycle

First cycle

## Main field of study

Technology

## Specific prerequisites

Knowledge within law corresponding to the content in course AI1550 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

After the course a student should be able to:

- Describe the structure of the system for personal and housing taxation
- Apply the taxation system for persons and housing.

## Course contents

Taxation system. Taxation theories. Housing taxation. Taxation. Taxation of income. Personal taxation. Taxation of capital. Real estate. Escrow. Capital gains taxation. Change of housing. Co-operative apartment association. Taxation law. Interpretation. Postponed payment of taxes.

## 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.