



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 Autumn 2025 according to decision of the Director of First and Second Cycle Education at the ABE-school: HS 2025-0389, 3.2.2 Decision date: 2025-04-02

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 completing the course, the student is expected to be able to:

Knowledge and understanding

1. Describe the basic structure and framework of the tax system.
2. Demonstrate awareness of the role of tax law both nationally and internationally.

Skills and abilities

3. Independently identify, formulate, and analyze tax law issues using relevant legal methods.
4. Conduct qualified assessments of legal problems within the field of tax law within given time frames.
5. Orally and in writing, individually or in groups, present fundamental issues based on case law or hypothetical legal scenarios within the subject areas of the course.

Evaluation ability and approach

6. Independently search for, evaluate, and analyze relevant legal sources.
7. Assess and evaluate the tax law implications of various economic transactions, particularly real estate transactions.
8. Evaluate the role and function of tax law in society, with regard to ethical and societal issues.

Course contents

The purpose of the course is to provide students with a general overview of the Swedish tax system, with a particular focus on the rules governing individual and housing taxation.

The course offers an overview of the Swedish tax system, with special emphasis on the rules applicable to individual and housing taxation. It begins with an introduction to the structure of the Swedish tax system and its fundamental legal sources.

The main focus is on an overview of the basic rules concerning:

- The structure and function of the tax system
- Taxation of tenant-owned apartments – both qualified (genuine) and unqualified (non-genuine) housing cooperatives
- The different categories of income
- Property fees and real estate tax

- Capital gains calculation and deferred taxation

Examination

- TEN2 - Written examination, 6.0 credits, grading scale: A, B, C, D, E, FX, F
- INL1 - Hand-in assignment, 1.5 credits, grading scale: P, 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.