



AI1179 Corporate and Real Estate Taxation 7.5 credits

Företags- och fastighetsbeskattning

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

Establishment

Grading scale

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

Education cycle

First cycle

Main field of study

The Built Environment

Specific prerequisites

Knowledge in law equivalent to the content of the course AI1550 Introduction to Swedish law 15 credits.

Language of instruction

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

Intended learning outcomes

Upon completion of the course, the student is expected to be able to:

Knowledge and understanding

1. Describe the basic structure and framework of the tax system, particularly in relation to different types of business entities.
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.

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 corporate and real estate taxation.

The course offers an overview of the Swedish tax system, with special emphasis on the rules related to corporate and real estate taxation, as well as value-added tax (VAT). 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 fundamental structure and framework of the tax system, particularly in relation to different types of business entities
- The various categories of income
- Value-added tax (VAT)
- Property fees and real estate tax
- Taxation of securities
- Capital gains calculation and deferred taxation

Examination

- TEN2 - Written exam6, 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.