



# AI2114 Corporate and Real Estate Taxation 7.5 credits

Företags- och fastighetsbeskattning

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

## Establishment

Course syllabus for AI2114 valid from Autumn 2010

## Grading scale

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

## Education cycle

Second cycle

## Main field of study

The Built Environment

## Specific prerequisites

AI1142 Financial Reporting and Analysis or equivalent.

## Language of instruction

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

## Intended learning outcomes

The course will give knowledge about the Swedish system for taxation and in depth knowledge of corporate and real estate taxation.

The learning outcomes in this course include for you to:

- be able to explain the taxation system and the theoretical foundations of taxation
- be able to explain the basic elements of the value added tax system related to real estate and construction and to give further details about the structure of the property taxation system
- be able to identify and analyze the connection between company accounting and company taxation
- be able to evaluate and apply solutions to some fiscal problems concerning real estate companies under different company forms
- be able to analyze and solve problems concerning taxation of capital and income from holding real estates, stocks and other securities.

## Course contents

A survey of central taxation issues with special emphasis on taxation of corporations and real estate.

## Disposition

Lectures and seminars. Swedish lawtext is used throughout the course.

The students are expected to work through assigned problems before attending the seminars

## Course literature

Eriksson, A. "Praktisk beskattningsrätt", Studentlitteratur, latest edition

Skattevolymen – student edition, FAR förlag, latest edition

Melz, P. "Mervärdesskatt", Iustus förlag, latest edition

"Fastighetsnomenklatur", Fastighetsnytt förlag, latest edition

Hand-outs, exercises and material for seminars, provided by the institution.

## 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.

Swedish lawtext, without comments, and calculator may be used during the exam.

## Other requirements for final grade

Written examination.

## 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.