

# Syllabus

for course at advanced level

**International Tax Law**  
**Internationell skatterätt**

**15.0 Higher Education**  
**Credits**  
**15.0 ECTS credits**

<b>Course code:</b>	JU664A
<b>Valid from:</b>	Spring 2019
<b>Date of approval:</b>	2016-09-01
<b>Changed:</b>	2018-09-07
<b>Department</b>	Department of Law
<b>Main field:</b>	Legal Science
<b>Specialisation:</b>	A1N - Second cycle, has only first-cycle course/s as entry requirements

## Decision

Approved by the Education Committee of the Faculty of Law (by delegation) on 2016-09-01. Revised by the Department Board (by delegation) on 2018-09-07.

## Prerequisites and special admittance requirements

For access to lectures and examination, the student must fulfil the general requirement for admission to elective courses, i.e., received passing grades for compulsory courses amounting to at least 150 credits within the law program including the course in Taxation Law.

## Course structure

Examination code	Name	Higher Education Credits
0100	International Tax Law	15

## Course content

The course is an advanced course the purpose of which is to give students an understanding for the international aspects of tax law, both with respect to taxation principles and tax rules. The course aims also at giving the participants theoretical and practical abilities to handle complex issues when pursuing careers at eg the Ministry of Finance, corporations, the tax administration, administrative courts, or advising firms.

Tax law becomes ever more international, as globalization intensifies and the need for international coordination increases. International tax law is made of domestic, tax treaty, and EU law. All these sources are considered during the course, including how they interact and build a complex body of rules. The course is mainly about income taxation, both from a Swedish and from an international perspective. With respect to company taxation, focus is on the taxation of multinational enterprises, financing forms, transfer pricing, and various anti-avoidance rules. Regarding individuals, the course deals with issues such as the taxation of cross-border employment and capital income, as well as cross border pensions.

Beyond the technical aspects of various rules, emphasis is put on the acquisition of an understanding for the tax policy challenges faced by Sweden (eg who the tax system can be designed so as to meet the fiscal needs of the country while remaining attractive); an effort is also made on the ability to critically analyse the rules and principles that Sweden, the European Union, the OECD, and the UN have developed to meet such tax policy challenges.

## Learning outcomes

### Knowledge and understanding

After completing the course, the student should be able to:

- demonstrate advanced knowledge and understanding of the systematic structure of international tax law and of the often-complicated norm conflicts that characterize this legal area,
- demonstrate knowledge of the interests of various actors (e.g. taxpayers, national legislators and EU institutions) and consequently of existing associated enterprises and conflicts of interest.

### Skills and abilities

After completing the course, the student should be able to:

- demonstrate an ability to systematically, critically and independently identify and assess complex issues in International Tax Law
- demonstrate an ability to carry out a legal analysis of a complex issue relating to International Tax Law, independently and within specified time limits.

### Judgement and approach

After completing the course, the student should be able to:

- demonstrate an ability to understand the challenges that Sweden faces, and to critically analyse the rules and principles that Sweden, the EU, the OECD and the UN have designed to meet these challenges,
- demonstrate an ability to assess complex tax issues with regard to related societal issues, such as weighing the individual Member States' interests in countering tax evasion and their common interest in achieving a functioning internal market.

### Education

Instruction is given in the form of lectures and seminars. Instruction may also include visits to e.g. the Swedish Tax Agency or audit firms.

Complex issues are discussed in more details during seminars. Students are required to study material and prepare tasks before the seminars, and then actively participate in discussions and present their analyses and solutions. Participation at the seminars is mandatory.

The course contains a practical case in collaboration with e.g. the tax department of a multinational group, the Swedish Tax Agency, or an audit firm. Within the context of the practical case, students will write a memorandum in smaller groups. Students will then present and discuss the content of their memorandum with those who supervise the case and who, in turn, will provide feedback on the students' written and oral achievements. The practical case is considered a seminar and the same attendance requirement therefore applies.

Instruction can in parts be given in English. Parts of the course literature and other study material may also be in English.

### Forms of examination

The course is examined on the basis of:

- mandatory and active attendance at seminars
- a written examination (classroom examination)

Active attendance is mandatory at all seminars. Active attendance refers to the student having prepared the seminar assignments in advance as well as being ready to participate in discussions together with the other members of the group.

The course director may grant a general exemption from the attendance requirement in accordance with the regulations for examinations adopted by the Education Committee of the Faculty of Law. The latter does not apply to the case exercise unless the student has a lawful reason, in which case the student should complete an assignment of pedagogical equivalence as compensation for the absence.

The final grade in the course is based on the total amount of points achieved on the written examination. Other assessment tasks are assessed using the grades Pass (G) or Fail (U).

The final course grade is set using the following scale: Pass with Distinction (AB), Pass with Credit (BA), Pass (B) or Fail (U).

In order to pass the course, students must achieve all intended learning outcomes. Grading criteria and permitted aids during the examination are specified in the course description.

Students who receive a failing grade on a regular examination will have the opportunity to retake the

examination. A student who has received a passing grade on an examination may not retake the examination to attain a higher grade. A student who has failed the same examination twice is entitled to have another examiner appointed, unless there are special reasons to the contrary.

Students are, upon request, entitled to receive grades according to a seven-point scale. The request should be made by the student before the examination as determined by the Department of Law. The grade according to the seven-point scale is then valid instead of the regular grade. Passing grades according to the seven-point scale are: A (Excellent), B (Very Good), C (Good), D (Satisfactory) and E (Adequate). Failing grades are Fx (Inadequate) or F (Totally Inadequate).

A student with a certificate of special pedagogical support issued by Stockholm University has the right to alternative/accommodated forms of examination in accordance with the certificate.

### **Misc**

Completed course requirements are valid for two years. This also applies to students who drop the course during the early course withdrawal period.

The course requirements in effect at the time of the student's first registration on the course may be completed within two years. After two years, the course requirements included in the most recently revised syllabus will apply.

Entry into force

These provisions will apply as of 2019-01-21.

### **Required reading**

The course literature will be determined by the head of department. Please refer to the course web for information about the required reading. The current reading list will be made available at the latest two months before the course starts.