



AI2114 Corporate and Real Estate Taxation 7.5 credits

Företags- och fastighetsbeskattning

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

If the course is discontinued, students may request to be examined during the following two academic years

Establishment

Course syllabus for AI2114 valid from Autumn 2008

Grading scale

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

Education cycle

Second cycle

Main field of study

Built Environment

Specific prerequisites

Accounting for Real estate companies 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 system for taxation and in depth knowledge of corporate and real estate taxation.

The learning objectives are as follows:

- Be able to explain the taxation system and the theoretical foundations of taxation
- Describe and explain the structure of corporate and real estate taxation in other countries.
- Be able to explain the connection between company accounting and taxation
- Have detailed knowledge about the taxation of real estate companies and especially knowledge about the rules about maintenance, investment measures for profit control
- Be able to give further details about the structure of the capital taxation, especially the taxation of real estate, stocks and securities.
- Be able to give further details about the structure of the real estate assessment
- Have knowledge about the basic elements of the value added tax system related to real estate and construction
- Be able to have a dialogue about taxes with experts in the field.

Course contents

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

Course literature

G. Rabe och I. Melbi: Det svenska skattesystemet.

Nordstedts juridik

P. Melz: Mervärdesskatt. Iustus förlag

Fastighetsnomenklatur. Fastighetsnytt förlag

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.

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.