



APPLIES TO ACADEMIC YEAR
2001/2002

JUR 9807 Value Added Tax

Program

The Associate Degree Program in Business Administration, The Bachelor of Business Administration Program in Business Law

Responsible for the course

Tor S Kildal

Department

Accounting - Auditing and Law

Term

Fall or spring. Contact your local college for more information.

ECTS Credits

6

Objective

The objective of this course is to provide the students with an overview of Value Added Tax (VAT) in order to identify relevant problem approaches. The students are expected to identify the important sources of law, to upgrade themselves in any statutory amendments, and the concrete use of important methods.

Prerequisites

JUR 9755 Business Law

Compulsory literature

Gjems-Onstad, Ole, Tor S Kildal. 2001. *MVA- Kommentaren*. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole, red.: *Skattelovsamlingen 2000/01*. Oslo: Gyldendal Akademisk.

Workbook:

Gjems-Onstad, Ole og Tor S. Kildal: *Merverdiavgift: Spørsmål og svar*. Siste ut. Oslo: Ad Notam Gyldendal.

Recommended literature

None

Course outline

The subject includes the main points in the VAT-system, the central rules in laws and regulations, and current problems in individual lines of business.

- Terms, sources of law and statutory interpretation
- Tax subjects
- Limitations of VAT-taxation, exceptions and exemptions
- VAT-calculation. The profit method
- Imports
- Deduction of in-going VAT, approximate allocation
- Deemed sales
- Accounting and certification rules
- Various lines of business and VAT

Computer-based tools

Computer-based tools are not used.

Course structure

The course consists of 42 hours of lectures

Evaluation

A three-hour written examination

Evaluation code(s)

JUR 98071 - written exam, which counts 100% of the grade in JUR 9807, 2 credits.

Aids at the examination

The mandatory collection of statutes and regulations.

Norwegian/English dictionary and English/Norwegian dictionary

Makeup exam

A makeup exam is held at the end of the next course.