



APPLIES TO ACADEMIC YEAR
2002/2003

GRA 1501 Corporate Taxation and Tax Planning

Program

Master of Business Administration (MBA) Program, Master of Science in Business Administration (MScBA)

Responsible for the course

Tor S Kildal

Department

Accounting - Auditing and Law

Term

Fall

ECTS Credits

6

Objective

The objective of the course is to provide the students with the necessary knowledge of the taxation of corporations and partnerships in order to perform basic tax planning and identify important problems.

Prerequisites

No particular prerequisites are necessary.

Compulsory literature

Gjems-Onstad, Ole. *Norsk Bedriftsskatterett*. Oslo: Ad Notam Gyldendal. Last edition.
Gjems-Onstad, Ole. *Skattelovsamlingen*. Oslo: Ad Notam Gyldendal. Last edition.
Gjems-Onstad, Ole og Tor S. Kildal. *Skatterett: Spørsmål og svar*. Oslo: Ad Notam Gyldendal. Last edition.

Recommended literature

Lignings-ABC. Oslo: Skattedirektoratet. Last edition.

Course outline

Corporate tax planning
The imputation system
Taxation of shareholders, owners and partners
Group taxation
Taxation of partnerships

Computer-based tools

The Norwegian Digital Tax Library is used as a tool.

Course structure

Lectures with emphasis on the parts of literature that students usually find difficult.

Evaluation

A three-hour written examination.

Evaluation code(s)

GRA 15011

Aids at the examination

The Norwegian Code of Laws.

Makeup exam

The next ordinary exam for the course.

