



APPLIES TO ACADEMIC YEAR  
2002/2003

## 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

### 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 on statutory amendments, and the concrete use of important methods.

### Prerequisites

JUR 9755 Business Law

### Compulsory literature

Gjems-Onstad, Ole, Tor S. Kildal. 2002. *MVA- Kommentaren*. Oslo: Gyldendal Akademisk.  
Gjems-Onstad, Ole, red.: *Skattelovsamlingen*. Siste utgave. Oslo: Gyldendal Akademisk.

Workbook:

Gjems-Onstad, Ole og Tor S. Kildal. 2001. *Merverdiavgift: Spørsmål og svar*. 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 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.