



APPLIES TO ACADEMIC YEAR 2003/2004

## GRA 1501 Corporate Taxation and Tax Planning

### Program

N/A

### Responsible for the course

Tor S Kildal

### Department

Accounting - Auditing and Law

### Term

According to study plan

### 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.

