



APPLIES TO ACADEMIC YEAR 2003/2004

GRA 1530 Value Added Tax

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 an overview of Value Added Tax (VAT) in order to identify relevant problem approaches. The course gives an introduction to some other practical taxes and contributions. The students are expected identify important sources of law, to upgrade themselves in any statutory amendments, and the concrete use of important methods.

Prerequisites

No special prerequisites are necessary.

Compulsory literature

Gjems-Onstad, Ole. *Skattelovsamlingen*. Last edition. Oslo: Gyldendal Akademisk
Gjems-Onstad, Ole og Tor S. Kildal. 2002. *MVA-Kommenatren*. 2nd ed. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole og Tor S. Kildal. *Merverdiavgift: Spørsmål og svar*. Last edition. Oslo: Gyldendal Akademisk.

Recommended literature

Course outline

Value Added Tax
Employers' contributions to social security program
Stamp duties on immovable property
Real estate tax
Excise duties on vehicle transfers

Computer-based tools

Norwegian Digital Tax Library is a practical tool. Some illustrations of its use will be given.

Course structure

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

Evaluation

Three-hour written examination.

Evaluation code(s)

GRA 15301

Aids at the examination

The Norwegian Code of Laws.

Makeup exam

The next ordinary exam for the course.