



APPLIES TO ACADEMIC YEAR 2004/2005

GRA 6215 Corporate taxation and value added taxation

Program

Master of Science in Business, Master of Science in Business (Accounting and Tax),
Specialization Course

Responsible for the course

Ole Gjems-Onstad

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

This course offers an overview of the more complex aspects of business tax law and value added tax law.

Objective

The objective of this course is to give the students a basic understanding of tax law at such a level that they may be able to understand the tax aspects of the more complex transactions involving modern business corporations. To achieve this aim, it is necessary to deal with the interaction of tax law, company law, accounting law and value added tax law

Prerequisites

The students should have a basic understanding of Norwegian tax law, and some familiarity with finding their way through legal materials and sources.

Compulsory literature

Gjems-Onstad, Ole. 2003. *Norsk bedriftsskatterett*. 6 utg. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole, red. 2004. *Skattelovsamlingen 2003/2004*. Oslo: Ad Notam Gyldendal.
Gjems-Onstad, Ole og Kildal, Tor S. 2002. *MVA-kommentaren*. 2 utg. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole og Kildal, Tor S. 2001. *Merverdiavgift: Spørsmål og svar*. 3 utg. Oslo: Gyldendal Akademisk
Gjems-Onstad, Ole og Tor S. Kildal. 1999. *Skatterett: Spørsmål og svar*. 5 utg. Oslo: Ad Notam Gyldendal.

Recommended literature

Skattedirektoratet. 2004. *Lignings-ABC 2003*. Oslo: Gyldendal Akademisk.
Skattedirektoratet. *Merverdiavgiftshåndboken*. Oslo: 2004.
EU's sjettede avgiftsdirektiv med endringer.

Course outline

Sources of tax law
Company taxation v transparent taxation
Dividend taxation
Capital gain taxation of shares
Taxation of groups and inter-group transfers
The taxation of closely held corporations with active shareholders
Taxable persons in value added tax law

Computer-based tools

The students will be introduced to Norwegian Electronic Tax Library. Blackboard/homepage

Course structure

The course will consist of lectures, problem solving, group work and discussions

Evaluation

A three hour written exam

Evaluation code(s)

GRA62151

Aids at the examination

Official acts and regulations

Makeup exam

Next time the course is offered