



APPLIES TO ACADEMIC YEAR 2005/2006

GRA 6215 Corporate taxation and value added taxation

Program

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

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

Books:

Gjems-Onstad, Ole og Kildal, Tor S.. 2005. Merverdiavgift: Spørsmål og svar. 4 utg.. Oslo: Gyldendal Akademisk.

Gjems-Onstad, Ole og Kildal, Tor S.. 2005. MVA-kommentaren. 3 utg.. Oslo: Gyldendal Akademisk

Gjems-Onstad, Ole, red.. 2005. Skattelovsamlingen 2004/2005. Oslo: Ad Notam Gyldendal.

Gjems-Onstad, Ole.. 2003. Norsk bedriftsskatterett.. 6 utg.. Oslo: Gyldendal Akademisk

Recommended literature

Books:

Skattedirektoratet.. 2004. Merverdiavgiftshåndboken. Oslo: Gyldendal akademisk

Skattedirektoratet.. 2005. Lignings-ABC 2004. Oslo: Universitetsforl.

Course outline

Sources of tax law

Dividend taxation

Partnership taxation

Taxation of groups and inter-group transfers

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, Programmable calculator

Makeup exam

Re-takes are only possible at the next time a course will be held. When course evaluation consists of class participation or process elements, the whole course must be re-evaluated when a student wants to retake an exam. Retake examinations entail an extra examination fee.