



APPLIES TO ACADEMIC YEAR 2005/2006

GRA 6253 Corporate Taxation and Value Added Tax - Norwegian and International

Program

Chartered Accountant Program

Responsible for the course

Ole Gjems-Onstad

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

Introduction

This course deals with international business transactions under domestic tax law, international tax treaties and value added tax. The second part of the course deals with reorganisations, mergers, divisions, sales of assets and shares.

Objective

The students should be able to deal with international transactions and handle the VAT-treatment of cross border sales. The procedures for tax assessments and penalty taxes should be understood. The students should be able to deal with the tax consequences of complex business transactions and restructurings.

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.. Oslo: Ad Notam Gyldendal.

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

Recommended literature

Books:

Skattedirektoratet. 2004. Lignings-ABC 2003. Oslo: Gyldendal Akademisk

Skattedirektoratet. 2005. Merverdiavgiftshåndboken. 3. utg.

Zimmer, Frederik. Internasjonal inntektsskatterett. 3 utg.. Universitetsforlaget: 2003

Course outline

Emmigration and immigration

Residence and domicile

Double taxation agreements

Credit rules

Value added tax and international transactions

Penalty tax

Complex business transactions

Tax avoidance and substance over form rules

Mergers

Divisions

Sales of assets v sales of shares

Stamp duties

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

GRA6253 Skatt II Internasjonal Skatterett og avgiftsrett, skatteforvaltning and GRA6254 Skatt III - Omsannelser, fusjoner/fisjoner og generasjonsskifte isone 6 hours written exam.

Evaluation code(s)

GRA 62531 (Æ)

Aids at the examination

Official Acts and Regulations
A programmmble 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 me re-evaluated when a student wants to retake a exam. Retake examinations entail an extra examination fee.