



APPLIES TO ACADEMIC YEAR 2005/2006

## JUR 2402 Law IV

### Program

Bachelor in Business Law (3. year)

### Responsible for the course

Tore Bråthen, Monica Viken

### Department

Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

18

The course consists of the following three parts: international tax law and administrative tax assessment law, competition and [market] law, and economic crime. There will be held two written 5-hour exams, which will cover all the different parts of the course.

### Objective

Specified under the description of each sub-course.

### Prerequisites

Specified under the description of each sub-course.

### Compulsory literature

#### Books:

Andreassen, Ole-Martin. 2000. Forbrytelser mot kreditorene. Oslo: Cappelen akademisk. (Kap. 1, 3 og 12)

Eskeland, Ståle og Einar Høgetveit, red. 1994. Økonomiske forbrytelser og straff: juridiske grunnlagsproblemer. Oslo : Ad notam Gyldendal. (Kap. 1, 2 og 9)

Gjems-Onstad, O. Norsk bedriftsskatterett. 6. utg.. Oslo: Gyldendal akademisk. (Utvalgte kapitler)

Lassen, Birger Stuevold. Siste utgave. "Åndsretten." I Knophs oversikt over Norges rett, Ragnar Knoph. Oslo: Universitetsforl.. Studentene vil få utdelt kopi

Løchen, Torvald C. og Amund Grimstad. 2003. Markedsføringsloven. 7. utg. Oslo: Universitetsforl.

Sejersted, Fredrik ... [et al.]. 2004. EØS-rett. 2. utg.. Oslo: Universitetsforl.

Stordrange, Bjørn. Forbrytelser mot vårt økonomiske system. 1995. Oslo: Juristforbundets forl.. (s. 15-74, 87-135, 141-218)

Zimmer, F. 2003. Internasjonal inntektsskatterett: en innføring. 3. utg. Oslo: Universitetsforl.

### Recommended literature

### Course outline

Specified for each section

### Computer-based tools

None.

### Course structure

Specified for each section

### Evaluation

By the end of the course there will be held two written 5-hour exams. These are joint exams for all law subjects to be taught in this term. The students will be tested in both a small practical case, and several practical questions. In the evaluation, the focus will be on knowledge, reasoning, use of method, ability to analyse and writing skills. It is expected that all questions are discussed and evaluated by the student before a conclusion is reached.

**Evaluation code(s)**

JUR 24021 - written exam that counts 50% of the grade in JUR 2402, 6 credits.

JUR 24022 - written exam that counts 50% of the grade in JUR 2402, 6 credits.

**Aids at the examination**

Collection of law-texts, administrative regulations, ICC International Code of Advertising Practice and proposed new legislation.

Inger Hamre og Helge Stemshaug (red.): EU- og EØS-relevante tekster.

**Makeup exam**

To be held at the next ordinary exam given at the course.

**Sub-course 1: International tax law and Administrative tax assessment law:****Responsible for the course:**

Arvid Aage Skaar

**Objective:**

The course will give a basic introduction to international tax law and international tax planning. Further, the course will give an introduction to parts of the administrative tax assessment law, and tax regulations concerning companies' pension schemes. In addition, the course provides an introduction to the regulations concerning employers' social security contributions.

**Prerequisites:**

No particular prerequisites.

**Compulsory literature:**

Zimmer, F. 2003 *Internasjonal inntektsskatterett : En innføring* . 3. utg.. Oslo: Universitetsforlaget.

Gjems-Onstad, O.: *Norsk bedriftsskatterett* . Latest ed. Oslo: Ad Notam Gyldendal. Selected chapters.

**Course outline:**

International tax law and tax planning:

- (International) tax agreements and internal law.
- "NOKUS"-legislation.
- Techniques of tax planning.

Administrative tax law:

- Taxpayers' duty to disclose information.
- Ways of appeal and corrections of tax assessments.
- Additional (punitive) tax and penal provisions.
- Companies' pension schemes.
- Employers social security contributions.

**Lectures:**

There will be given a total of 18 hours of lectures, then seminars will be held over 20 hours . Not all subjects will be covered during the lectures. The students are expected to participate in discussions and solving of practical cases during the seminars.

**Sub-course 2: Competition and Market law****Responsible for the course**

Tore Bråthen and Monica Viken

**Objective**

The students shall be given an introduction to competition and marketing law, together with the main principles of industrial court practice. EU regulations will be covered during the course, and the students will be taught practical use of the legislation in connection with writing of contracts. The course shall teach the students to make their own legal analyses and to solve practical legal problems. This includes the use of relevant legal sources.

**Prerequisites**

Students must have completed the courses "Economic analysis of law" and "Securities legislation/stock exchange law".

**Compulsory literature:**

Sejersted, Fredrik, et al. 2004. *EØS-rett*. Oslo: Universitetsforlaget.

Løchen, Torvald C. og Amund Grimstad. 2003. *Markedsføringsloven* . 7. utg. Oslo: Universitetsforl.

Lassen, Birger Stuevold. 1998. "Åndsretten." I *Knophs oversikt over Norges rett*, Ragnar Knoph. Oslo: Universitetsforlaget.

**Course outline:**

- Prohibitions on, and rules of intervention against competition constraints.
- Legal consequences for private subjects.
- Duty of disclosure of information and legal sanctions.
- Competition law

- EEA-agreement competition regulations.
- Control of marketing activities.
- Control of contract regulations
- The marketing council and the consumer ombudsman.
- Law of copyright and other immaterial rights

**Lectures:**

There will be given 21 hours of lectures and seminar will be held over 24 hours. Not all subjects will be covered during the lectures. The students will take part in the seminar through discussions and solving of practical cases.

**Sub-course 3: Economic crime**

**Responsible for the course:**

Bjørn Stordrange

**Objective:**

The students shall be given an introduction to crimes against property, with a special focus on criminal provisions regarding tax law. The general principles of criminal law will be covered, but the main focus will be placed on special provisions of criminal law and the connection between behavioural norms and the need for society to criminalize. Emphasis will be placed on ethical judgements in connection with the use of criminal provisions, together with studies of prevention of crimes against companies.

**Prerequisites:**

Students must have completed the courses "Securities legislation/stock exchange law" and "General corporate law, including bankruptcy in corporations".

**Compulsory literature:**

Eskeland, Ståle og Einar Høgetveit, red. 1994. *Økonomiske forbrytelser og straff: Juridiske grunnlagsproblemer*. Oslo: Ad notam Gyldendal. kap. 1, 2 og 9.

Andreassen, Ole-Martin. 2000. *Forbrytelser mot kreditorene*. Oslo: Cappelen akademisk. kap. 1, 3 og 12.

Stordrange, Bjørn. 1995. *Forbrytelser mot vårt økonomiske system*. Oslo: Juristforbundets forl. s. 15-74, 87-135, 141-218.

**Course outline:**

- Particular aspects of economic crime
- Breach of trust
- Bribery
- Stock exchange manipulation
- Crimes in debt cases

**Lectures:**

The course includes 9 hours of lecture. Not all subjects will be covered in the lectures. After the lectures, there will be held seminars over 16 hours, where the students shall take part in discussions and solve practical cases