



APPLIES TO ACADEMIC YEAR 2005/2006

JUR 9807 Value Added Tax

Program

Associate Degree Program in Business Administration (ARF), Bachelor in Business Law (2. year)

Responsible for the course

Tor S Kildal

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Objective

The objective of this course is to provide the students with an overview of Value Added Tax (VAT) in order to identify relevant problem approaches. The students are expected to identify the important sources of law, to upgrade themselves on statutory amendments, and the concrete use of important methods. Short overview of Re-registration Tax on property (document duty) and Tax on Re-registration on cars.

Prerequisites

JUR 9755 Business Law

Compulsory literature

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2005. Lærebok i merverdiavgift. 6. utg. Oslo: Gyldendal akademisk. Stemmer ikke med Gyldendals kataloger
Gjems-Onstad, Ole og Tor S. Kildal. 2005. Merverdiavgift: spørsmål og svar. 4. utg.. Oslo: Gyldendal akademisk. Arbeidshefte
Gjems-Onstad, Ole, red.. Skattelovsamlingen. 15. utg.. Oslo: Gyldendal akademisk.
Eksamensoppgavene er basert på at man har med seg siste utgave av lovsamling. Særtrykk mv er ikke nødvendig. Eventuell nødvendig tilleggsinformasjon legges ved oppgaven.

Recommended literature

Books:

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

Other:

2005. Merverdiavgiftshåndboken / [utarbeidet av Skattedirektoratet]. 3. utg.. Gyldendal akademisk (Skattedirektoratets håndbøker)

Course outline

The subject includes the main points in the VAT-system, the central rules in laws and regulations, and current problems in individual lines of business.

- Terms, sources of law and statutory interpretation
- Tax subjects
- Limitations of VAT-taxation, exceptions and exemptions
- VAT-calculation. The profit method
- Imports
- Deduction of in-going VAT, approximate allocation
- Deemed sales
- Accounting and certification rules
- Various lines of business and VAT
- Re-registration Tax on property and used cars

Computer-based tools

Computer-based tools are not used.

Course structure

The course consists of 36 lectual hours.

Evaluation

A three-hour individual written examination concludes the course.

Evaluation code(s)

JUR 98071 - written exam, which counts 100% of the grade in JUR 9807 Value Added Tax, 6 ECTS credits.

Aids at the examination

Collection of statutes and regulations of any kind without comments.
Norwegian/English dictionary and English/Norwegian dictionary

Makeup exam

A makeup exam is held at the end of the next course.