



APPLIES TO ACADEMIC YEAR 2006/2007

GRA 6215 Corporate taxation and value added taxation

Program

Master in Professional Accountancy, Master of Science in Business and Economics, Master of Science in Business and Economics (Business Law, Tax and Accounting), Specialization Course

Responsible for the course

Ole Gjems-Onstad, Tor S Kildal

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 Tor S. Kildal. 2005. Lærebok i merverdiavgift. 2. utg. Oslo: Gyldendal Akademisk
Gjems-Onstad, Ole og Tor S. Kildal. 2005. Merverdiavgift: Spørsmål og svar. 4 utg. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole, red.. Skattelovsamlingen siste utgave. Oslo: Ad Notam Gyldendal.
Skaar, Arvid Aage og Tor S. Kildal. 2005. Bedriftsskatterett. 10. utg. Oslo: Gyldendal akademisk

Recommended literature

Books:

Gjems-Onstad, Ole. 2003. Norsk bedriftsskatterett. 6. utgave. Oslo: Gyldendal Akademisk
Skattedirektoratet. Lignings-ABC Siste utgave. Oslo: Universitetsforl.
Skattedirektoratet. Siste utgave. Merverdiavgiftshåndboken. Oslo: Gyldendal akademisk

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, Advanced 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.

Honor Code

Academic honesty and trust are important to all of us as individuals, and they are encouraged and promoted by the honor system. This is a most significant university tradition. The honor system is the responsibility of students. As faculty, we share the commitment to the ideals of the honor system.

At no time should notes or papers or personal consultations based on previous semesters of this course be used. As part of the honor code papers handed in as part of the course is, at the discretion of the professor, scanned for plagiarism. We are using Safe Assignment in Black Board for this purpose. Any violation of the honor code will be dealt with in accordance with BI's procedures on cheating. These issues are a serious matter to everyone associated with the program. They are at the heart of the Honor Code and academy integrity. If you have any questions about your responsibilities under the honor code, please ask.