



APPLIES TO ACADEMIC YEAR 2006/2007

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

Program

Master in Professional Accountancy

Responsible for the course

Tor S Kildal

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

Introduction

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

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.

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 og Tor S. Kildal. 2006. Skatterett: spørsmål og svar. 6. utgave. Oslo: Gyldendal Akademisk

Gjems-Onstad, Ole, red.. Skattelovsamlingen. Siste utgave. Oslo: Ad Notam Gyldendal. Hovedbok er ennå ikke fastsatt

Recommended literature

Books:

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

Skattedirektoratet. Lignings-ABC. Siste utgave. Oslo: Gyldendal Akademisk

Skattedirektoratet. Merverdiavgiftshåndboken. Siste utgave. Oslo : Gyldendal akademisk.

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

Course outline

Complex business transactions

Tax avoidance and substance over form rules

Mergers/Divisions/sales of assets

Emmigration and immigration

Residence and domicile

Double taxation agreements

Credit rules

Value added tax and international transactions

Stam duties

Penalty tax

Computer-based tools

The students will be introduced to Norwegian Electronic Tax Library and IBFD.
Blackboard/homepage

Course structure

The course will consist of lectures, problem solving, group work and discussions

Evaluation

A six hours written examen

Evaluation code(s)

GRA 62531

Aids at the examination

Official Acts and Regulations and 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 a 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.