



APPLIES TO ACADEMIC YEAR 2007/2008

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

Language of instruction

Norwegian

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:

Kildal, Tor S. 2005. Oppgaver i bedriftsskatterett : med løsninger. 3. utg. 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.

Specific Information regarding student evaluation will be provided in class. Please note that while attendance is not compulsory in all courses, it is the student's responsibility to obtain any information provided in class that is not included on the course homepage/Blackboard or text book.

Evaluation

A three hour written exam.

Evaluation code(s)

GRA 62151 accounts for 100 % of the final grade in the course GRA 6215.

Aids at the examination

Official acts and regulations, Advanced calculator.

Support materials at written examinations are explained under exam information in our web-based student handbook. Please note use of calculator. <http://www.bi.no/studenthandbook>

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 represent values that are encouraged and promoted by the honor code system. This is a most significant university tradition. Students are responsible for familiarizing themselves with the ideals of the honor code system, to which the faculty are also deeply committed.

Any violation of the honor code will be dealt with in accordance with BI's procedures for cheating. These issues are a serious matter to everyone associated with the programs at BI and are at the heart of the honor code and academic integrity. If you have any questions about your responsibilities under the honor code, please ask.