



APPLIES TO ACADEMIC YEAR 2007/2008

## 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

### Language of instruction

Norwegian

### 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 : Merverdiavgiftsloven 19. juni 1969 nr 66, Mva-kompensasjonsloven 12. desember 2003 nr 108, Stortingets vedtak 25. november 2004 nr 1552 om merverdiavgift for budsjetterminen 2005, Bokføringsloven 19. november 2004 nr 73 (utvalgte deler). 3 utg. Oslo: Gyldendal Akademisk

Gjems-Onstad, Ole og Tor S. Kildal. 2006. Skatterett: spørsmål og svar. 6. utg. Oslo: Gyldendal Akademisk

Gjems-Onstad, Ole, red.. Skattelovsamlingen. Siste utgave. Oslo: Ad Notam Gyldendal.

#### Other:

Det er for tiden ingen egnet studiebok i skatterett; se under anbefalt litteratur.

Finansdepartementet. Høringsnotater, Ot prp og andre forarbeider. Finansdepartementet.

Utvalgte forarbeider

### Recommended literature

#### Books:

A.: Det er for tiden ingen direkte egnet studiebok. Det anbefales å ta for seg utvalgte emner i Gjems-Onstad, Brudvik og Zimmer.

Brudvik, Arthur J. 2007. Skatterett for næringsdrivende. 30. utg. Oslo: Cappelen akademisk forl. Utvalgte emner

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. 2003. Internasjonal inntektsskatterett : en innføring. 3. utg. Oslo : Universitetsforl. Utvalgte emner

#### **Course outline**

- Complex business transactions
- Tax avoidance and substance over form rules
- Mergers/Divisions/sales of assets
- Emigration and immigration
- Residence and domicile
- Double taxation agreements
- Credit rules
- Value added tax and international transactions
- Stamp 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.

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 six hours written examen

#### **Evaluation code(s)**

GRA 62531 account for 100% of the final grade in the course GRA 6253.

#### **Aids at the examination**

Official Acts and Regulations and 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 academy integrity. If you have any questions about your responsibilities under the honor code, please ask.