



APPLIES TO ACADEMIC YEAR 2008/2009

## JUR 2402 Law IV

### Program

Bachelor in Business Law (3. year)

### Responsible for the course

Monica Viken, Tore Bråthen

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

18

### Language of instruction

Norwegian

The course consists of the following three parts: international tax law and administrative tax assessment law, competition and [market] law, and economic crime. There will be held two written 5-hour exams, which will cover all the different parts of the course.

### Objective

Specified under the description of each sub-course.

### Prerequisites

Specified under the description of each sub-course.

### Compulsory literature

#### Books:

Andreassen, Ole-Martin. 2000. Forbrytelser mot kreditorene. Oslo: Cappelen akademisk. (Kap. 1, 3 og 12)

Gjems-Onstad, Ole. 2008. Norsk bedriftsskatterett. 7. utg. Oslo : Gyldendal akademisk. Del II (kap 17 og 18) og del IX (kap 55-58)

Langfeldt, Sverre F. og Tore Bråthen. 2008. Lov og rett for næringslivet. 15. utg. Oslo : Universitetsforlaget: Focus forlag. kap 18

Lassen, Birger Stuevold. Siste utgave. Åndsretten - I Knophs oversikt over Norges rett, Ragnar Knoph. Oslo: Universitetsforlaget. Studentene vil få utdelt kopi

Løchen, Torvald C. og Amund Grimstad. 2003. Markedsføringsloven. 7. utg. Oslo: Universitetsforlaget

Sejersted, Fredrik ... [et al.]. 2004. EØS-rett. 2. utg. Oslo: Universitetsforlaget. (Kap 23-29)

Stordrange, Bjørn. 2007. Forbrytelser mot vårt økonomiske system. 2 utg. Bergen:

Fagbokforlaget. Utvalgte sider er pensum

Zimmer, Frederik. 2003. Internasjonal inntektsskatterett: en innføring. 3. utg. Oslo: Universitetsforl.

### Recommended literature

### Course outline

Specified for each section

### Computer-based tools

None.

### Course structure

Specified for each section

### Evaluation

Grade in course will be based on following activities.

Part 1 - Written assignment program. Passed/failed. At least one assignment must be passed.  
Part 2 - Five hour individual written exam, consists section 1: International tax law and Administrative tax assessment law and section 3: Economic crime. Count 50% to obtain final grade.  
Part 3 - Five hour individual written exam, consists section 2: Competition and Market law. Count 50% to obtain final grade.

The students will be tested in both a small practical case, and several practical questions. In the evaluation, the focus will be on knowledge, reasoning, use of method, ability to analyse and writing skills. It is expected that all questions are discussed and evaluated by the student before a conclusion is reached.

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

JUR 24023 Written Assignments. Passed/Failed.

JUR 24024 - Written exam in section 1: International tax law and Administrative tax assessment law and section 3: Economic crime. Counts 50% to obtain final grade in JUR 2402 JUS IV, 18 credits.

JUR 24025 - Written exam in section 2: Competition and Market law. Counts 50% to obtain final grade in JUR 2402 JUS IV, 18 credits.

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

Norges Lover eller annen trykt lovsamling, forskrifter og utkast til nye lover. I tillegg kan det benyttes lovtekster utdelt i undervisningen dersom disse har BI-logo.

Inger Hamre og Helge Stemshaug (red.): EU- og EØS-relevante tekster. Grunnregler for reklamepraksis. St prp nr 5 (1996-97), St prp nr 31 (1997-98).

#### **Makeup exam**

A re-sit is held in at the next scheduled exam in the course.

#### **Sub-course 1: International tax law and Administrative tax assessment law:**

##### **Objective:**

The course will give the students basic knowledge in international tax law and international tax planning. Further, the course will give the students knowledge in the administrative tax assessment law, and tax regulations concerning companies' pension schemes. In addition, the course provides an introduction to the regulations concerning employers' social security contributions.

##### **Prerequisites:**

No particular prerequisites.

##### **Compulsory literature:**

Zimmer, F. 2003 *Internasjonal inntektsskatterett : En innføring* . 3. utg.. Oslo: Universitetsforlaget.  
Gjems-Onstad, O.: *Norsk bedriftsskatterett* . Siste utg. Oslo: Ad Notam Gyldendal. Del II (kap 17 og 18), del IX (kap 55-58)

##### **Course outline:**

International tax law and tax planning:

- (International) tax agreements and internal law.
- "NOKUS"-legislation.
- Techniques of tax planning.

Administrative tax law:

- Taxpayers' duty to disclose information.
- Ways of appeal and corrections of tax assessments.
- Additional (punitive) tax and penal provisions.
- Companies' pension schemes.
- Employers' social security contributions.

##### **Lectures:**

There will be given a total of 18 hours of lectures, then seminars will be held over 20 hours. Not all subjects will be covered during the lectures. The students are expected to participate in discussions and solving of practical cases during the seminars.

#### **Sub-course 2: Competition and Market law**

##### **Objective**

The students shall be given an introduction to competition and marketing law, together with the main principles of industrial court practice. EU regulations will be covered during the course, and the students will be taught practical use of the legislation in connection with writing of contracts. The course shall teach the students to make their own legal analyses and to solve practical legal problems. This includes the use of relevant legal sources.

**Prerequisites**

Students must have completed the courses "Economic analysis of law" and "Securities legislation/stock exchange law".

**Compulsory literature:**

Sejersted, Fredrik, et al. 2004. *EØS-rett*. Oslo: Universitetsforlaget. Chapter 23-29.

Løchen, Torvald C. og Amund Grimstad. 2003. *Markedsføringsloven* . 7. utg. Oslo: Universitetsforl.

Lassen, Birger Stuevold. 1998. "Åndsretten." I *Knophs oversikt over Norges rett*, Ragnar Knoph. Oslo: Universitetsforlaget.

**Course outline:**

- Prohibitions on, and rules of intervention against competition constraints.
- Legal consequences for private subjects.
- Duty of disclosure of information and legal sanctions.
- Competition law
- EEA-agreement competition regulations.
- Control of marketing activities.
- Control of contract regulations
- The marketing council and the consumer ombudsman.
- Law of copyright and other immaterial rights

**Lectures:**

There will be given 21 hours of lectures and seminar will be held over 24 hours. Not all subjects will be covered during the lectures. The students will take part in the seminar through discussions and solving of practical cases.

**Sub-course 3: Economic crime****Objective:**

The students shall be given an introduction to crimes against property, with a special focus on criminal provisions regarding tax law. The general principles of criminal law will be covered, but the main focus will be placed on special provisions of criminal law and the connection between behavioural norms and the need for society to criminalize. Emphasis will be placed on ethical judgements in connection with the use of criminal provisions, together with studies of prevention of crimes against companies.

**Prerequisites:**

Students must have completed the courses "Securities legislation/stock exchange law" and "General corporate law, including bankruptcy in corporations".

**Compulsory literature:**

Langfeldt, Sverre F. og Bråthen, Tore. 2007. *Lov og rett for næringslivet* . 14. utg. Oslo: Universitetsforlaget/Focus Forlag. kap 18.

Andreassen, Ole-Martin. 2000. *Forbrytelser mot kreditorene* . Oslo: Cappelen akademisk. kap. 1, 3 og 12.

Stordrange, Bjørn. 1995. *Forbrytelser mot vårt økonomiske system* . Oslo: Juristforbundets forl. s. 15-74, 87-135, 141-218.

**Course outline:**

- Particular aspects of economic crime
- Breach of trust
- Bribery
- Stock exchange manipulation
- Crimes in debt cases

**Lectures:**

The course includes 9 hours of lecture. Not all subjects will be covered in the lectures. After the lectures, there will be held seminars over 16 hours, where the students shall take part in discussions and solve practical cases