APPLIES TO ACADEMIC YEAR 2009/2010

GRA 6215 Corporate Taxation and Value Added Taxation

Programme
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

Department
Department of Accounting - Auditing and Law

Term
According to study plan

ECTS Credits
6

Language of instruction
Norwegian

Introduction
This course offers an overview of the more complex aspects of business tax law and value added tax law.

Learning outcome
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 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 reading
Books:
Gjems-Onstad, Ole og Tor S. Kildal. 2005. Lærebok i merverdiavgift. 2. utg. Oslo: Gyldendal Akademisk
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Oslo : Gyldendal akademisk
Kildal, Tor S. 2009. Oppgaver i bedriftsskatterett : med løsninger. 4. utg. Oslo : Gyldendal akademisk
Skaar, Arvid Aage og Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Oslo : Gyldendal Akademisk

Other:
I løpet av kurset kan det bli delt ut materiale på flere emner som er relevante for kurset og eksamen

Recommended reading
Books:
Gjems-Onstad, Ole og Tor S. Kildal. 2005. Merverdiavgift : spørsmål og svar. 4. utg. 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 the Norwegian Electronic Tax Library.
Blackboard/homepage.

Learning process and workload

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

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

Examination

A three hour written exam.

Specific information regarding student evaluation beyond the information given in the course description will be provided in class. This information may be relevant for requirements for term papers or other hand-ins, and/or where class participation can be one of several elements of the overall evaluation.

Exam code(s)

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

Examination support materials

Official acts and regulations, BI-approved exam calculator

Exam aids at written examinations are explained under exam information in our web-based Student handbook. Please note use of calculator and dictionary.
http://www.bi.edu/studenthandbook/examaids

Re-sit examination

Re-takes are only possible at the next time a course will be held. When the course evaluation has a separate exam code for each part of the evaluation it is possible to retake parts of the evaluation. Otherwise, the whole course must be re-evaluated when a student wants to retake an exam. Retake examinations entail an extra examination fee.

Additional information

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.