



APPLIES TO ACADEMIC YEAR 2009/2010

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

Programme

Master in Professional Accountancy

Responsible for the course

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

Language of instruction

Norwegian

Introduction

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.

Learning outcome

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 reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2009. Lærebok i merverdavgift. 3. utg. Oslo : Gyldendal akademisk. ca 300

Gjems-Onstad, Ole. 2008. Norsk bedriftsskatterett. 7. utg. Oslo : Gyldendal akademisk. 1300

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. 2006. Skatterett : spørsmål og svar. 6. utg. Oslo : Gyldendal akademisk

Gjems-Onstad, Ole og Tor S. Kildal. 2009. Merverdiavgift : spørsmål og svar. 5 utg. Oslo : Gyldendal akademisk. ca 250

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

- Stam duties
- Penalty tax

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.

Computer-based tools

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

Learning process and workload

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 six-hour written examen

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

Examination support materials

Official Acts and Regulations and 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 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.