



APPLIES TO ACADEMIC YEAR 2010/2011

## JUR 9808 Business Taxation

### Programme

Associate Degree Program in Business Administration (ARF), Bachelor in Business Law (3. year)

### Responsible for the course

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

6

### Language of instruction

Norwegian

### Introduction

### Objective

The objective of this course is to provide the students with the necessary overview of the field of taxation, in order to identify important problems, especially regarding business and corporate taxation and reorganizations. The students are expected to identify important legislation and be updated on any law amendments and the concrete use of important methods.

### Prerequisites

BØK 2601 Managerial Accounting I and BØK 2602 Managerial Accounting II, and JUR JUR 2400 Legal issues) from year 1.

BØK 9805 Accounting and Taxation, and JUR 9807 Value Added Tax from year 2.

### Compulsory reading

#### Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Oslo : Gyldendal Akademisk.

Eksamen er basert på at man har med seg siste utgave av lovsamlingen.

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

### Recommended reading

### Course outline

The subject includes a overview og the Norwegian tax system, the central rules in laws and regulations, important tax methodes and current problems in individual lines of business.

1. Terms, sources of law and statutory interpretation
2. Tax administration and tax subjects
3. General tax rules for business
4. Special regulations for corporations and owners
5. Dividends and owner payments
6. Taxable assets
7. Short introduction to International Taxation and bilateral tax agreements
8. Tax rules for corporate integrations

### Computer-based tools

Computer-based tools are not compulsory.

### Course structure

Lectures with an emphasis on the parts of the literature that students usually find difficult.

**Examination**

A three-hour individual written examination concludes the course.

**Examination code(s)**

JUR 98081- written exam, accounts for 100% of the grade in JUR 9808 Business Taxation, 6 ECTS credits

**Examination support materials**

The Norwegian code of laws and BI-approved exam calculator are allowed.

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**

The next ordinary exam for the course.

**Additional information**