



APPLIES TO ACADEMIC YEAR 2011/2012

JUR 9807 Value Added Tax

Programme

Associate Degree Program in Business Administration (ARF)

Responsible for the course

Ole Tellef Grundekjøn

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 an overview of Value Added Tax (VAT) in order to identify relevant problem approaches. The students are expected to identify the important sources of law, to upgrade themselves on statutory amendments, and the concrete use of important methods. A short overview of Re-registration Tax on property (document duty) and Tax on Re-registration on cars will be provided.

Prerequisites

JUR 2400 Legal Issues or equivalent.

Compulsory reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2009. Merverdiavgift : spørsmål og svar : merverdiavgiftsloven 2009. 5. utg. Gyldendal akademisk. Arbeidshefte
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal akademisk.
Eksamensoppgavene er basert på at man har med seg siste utgave av lovsamling.
Gjems-Onstad, Ole, Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal akademisk

Recommended reading

Books:

Gjems-Onstad, Ole, Tor S. Kildal. 2011. MVA-kommentaren : Merverdiavgiftsloven 19. juni 2009 nr. 58, Mva-kompensasjonsloven 12. desember 2003 nr 108, Stortingets vedtak om merverdiavgift for budsjettermin 2011, Bokføringsloven 19. november 2004 nr 73 (utvalgte deler). 4. utg. Gyldendal akademisk. Det kan være nyttig å bli kjent med en lovkommentar, men boken er beregnet på avanserte brukere i næringslivet.

Course outline

The subject includes the main points in the VAT-system, the central rules in laws and regulations, and current problems in individual lines of business.

- Terms, sources of law and statutory interpretation
- Tax subjects
- Limitations of VAT-taxation, exceptions and exemptions
- VAT-calculation. The profit method
- Imports
- Deduction of in-going VAT, approximate allocation
- Deemed sales
- Accounting and certification rules
- Various lines of business and VAT
- Re-registration Tax on property and used cars

Computer-based tools

Computer-based tools are not used.

Course structure

The course consists of 36 lecture hours.

Examination

A three-hour individual written examination concludes the course.

Examination code(s)

JUR 98071 - written examination, which counts 100% towards the grade in JUR 9807 Value Added Tax, 6 ECTS credits.

Examination support materials

Collection of statutes and regulations of any kind without comments.
Norwegian/English dictionary and English/Norwegian dictionary.
The BI-approved exam calculator.

Examination support materials at written examinations are specified under exam information in our web-based Student Handbook. Please note the use of calculator and dictionary.
<http://www.bi.edu/studenthandbook/examaids>

Re-sit examination

A re-sit examination is held at the end of the next course.

Additional information