APPLIES TO ACADEMIC YEAR 2012/2013

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

Programme
Master in Professional Accountancy

Responsible for the course
Ole Gjems-Onstad

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, red. Skattelovsamlingen. Siste utg. Gyldendal akademisk. 1600 (men bare oppslagsverk). Oppslagsverk - eksamenshjelpemiddel
Gjems-Onstad, Ole, Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal akademisk
Gjems-Onstad, Ole, Tor S. Kildal. 2011. MVA-kommentaren. 4. utg. Gyldendal akademisk. Utvalgte emner
Gjems-Onstad, Ole. 2012. Norsk bedriftsskatterett. 8. utg. Gyldendal akademisk. 1200

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. 2009. Merverdiavgift : spørsmål og svar : merverdiavgiftsloven 2009. 5. utg. Gyldendal akademisk
Gjems-Onstad, Ole, Tor S. Kildal. 2011. Skatterett : spørsmål og svar. 7. utg. Gyldendal akademisk

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
- Transfer Pricing
- Credit rules
- Value added tax and international transactions
- Financial services
- Adjustment Rules
- Construction works
- Stamp duties
- Penalty tax

Computer-based tools
The students will be introduced to the tax part of Gyldendal Rettsdata, Lovdata Online and IBFD. It's learning/homepage

Learning process and workload
A course of 12 ECTS credits corresponds to a workload of 320-360 hours.

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/It's learning or text book.

Examination
A six-hour written exam.

Examination 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
It is only possible to retake an examination when the course is next taught.
The assessment in some courses is based on more than one exam code.
Where this is the case, you may retake only the assessed components of one of these exam codes.
Where this is not the case, all of the assessed components of the course must be retaken.
All retaken examinations will incur an additional 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.