



APPLIES TO ACADEMIC YEAR 2012/2013

JUR 9808 Business Taxation

Programme

Associate Degree Program in Business Administration (ARF)

Responsible for the course

Rune Hansen

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. 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. Gyldendal akademisk
Skaar, Arvid Aage og Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Gyldendal akademisk

Recommended reading

Course outline

The subject includes an overview of the Norwegian tax system, the central rules in laws and regulations, important tax methods 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 examination, accounts for 100% of the grade in JUR 9808 Business Taxation, 6 ECTS credits

Examination support materials

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

Examination support materials at written examinations are explained 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 is possible in connection with the next ordinary examination for the course.

Additional information