



APPLIES TO ACADEMIC YEAR 2012/2013

MAN 3038/3039 Transfer Pricing

Programme

Final Master of Management Program, Master of Management Program

Responsible for the course

Ole Gjems-Onstad

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Introduction

Learning outcome

Prerequisites

Compulsory reading

Other:

Undervisningen vil ta sitt utgangspunkt i internprisingsbestemmelsene i dobbeltbeskatningsavtalene, OECDs transfer pricing guidelines og OECDs guidelines on the attribution of profits to permanent establishments.

Underveis i kurset vil det bli gitt henvisninger til artikler og avsnitt i bøker som kan utdype forelesningene.

Kees van Raad: Materials on international & EU law, ITC and IBFD, siste utgave, er nødvendig hjelpemiddel.

Det samme er Gjems-Onstad, Ole: Skattelovsamlingen, Oslo: Gyldendal Akademisk, siste utgave.

Recommended reading

Course outline

Computer-based tools

Learning process and workload

Examination

Examination code(s)

Examination support materials

Re-sit examination

Additional information