



APPLIES TO ACADEMIC YEAR 2012/2013

REV 2411 Business Taxation - RE-SIT EXAMINATION

Programme

Re-sit examination

Responsible for the course

Tor S Kildal

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

20

Language of instruction

Norwegian

Introduction

Objective

The aim of the course is to provide detailed knowledge on taxation of individual-, company- and corporation taxation, and to give an insight into employers' contribution, value-added tax, inheritance tax and a few other important taxes. The course also aims to present the taxation payment system, the tax assessment administration and international tax law. The subject area prepares for the public accountant exam in business taxation and for work as tax advisors for individuals, businesses and private limited companies.

Prerequisites

The first two years of the program must have been completed.

Compulsory reading

Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Oslo : Gyldendal akademisk
Gjems-Onstad, Ole, Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal Akademisk
Gjems-Onstad, Ole. 2008. Norsk bedriftsskatterett. 7. utg. Gyldendal akademisk. Pensum omfatter ikke hele boken. Se leseveiledning.

Recommended reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2005. MVA-kommentaren : Merverdiavgiftsloven 19. juni 1969 nr 66, Mva-kompensasjonsloven 12. desember 2003 nr 108, Stortingets vedtak 25. november 2004 nr 1552 om merverdiavgift for budsjetterminen 2005, Bokføringsloven 19. november 2004 nr 73 (utvalgte deler). 3. utg. Oslo : Gyldendal Akademisk. Det kan være nyttig å lære å kjenne en lovkommentar, selv om boken er rettet mot avanserte brukere i næringsliv og forvaltning.
Gjems-Onstad, Ole og Tor S. Kildal. 2006. Skatterett : spørsmål og svar. 6. utg. Oslo : Gyldendal akademisk
Gjems-Onstad, Ole og Tor S. Kildal. 2009. Merverdiavgift : spørsmål og svar : merverdiavgiftsloven 2009. 5. utg. Oslo : Gyldendal Akademisk
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. Boken er en bred innføring i skatterett for næringslivet. Fordypningen er begrenset.

Other:

Enkelte aktuelle offentlige dokumenter og utredninger

Course outline

- Concepts and interpretation rules
- The tax assessment administration and tax payment system
- Individual taxation
- Inheritance tax, employers' contribution, value-added tax, document duty, registration fee
- Business taxation (trade); depreciation, appropriation in the tax accounts
- Taxation of private limited companies and shareholders
- Taxation of partnerships and partners
- International tax law
- Transformation and reorganization of companies

Computer-based tools

Norsk Elektronisk Skattebibliotek

Course structure

The course runs over two semesters and includes lectures, teamwork and guest lectures, totalling 120 lecture hours, 52 hours in the autumn and 68 hours in the spring.

Examination

A six-hour written individual exam concludes the course.

Examination code(s)

REV 24111 – written exam, which accounts for 100% of the grade in REV 2411, 20 ECTS credits.

Examination support materials

Norges Lover, Skattelovsamlingen and BI-approved exam calculator. TEXAS INSTRUMENTS BA II Plus™

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

This course was lectured for the last time autumn 2010/spring 2011. A re-sit exam will be offered every term even spring 2013.

Additional information