



APPLIES TO ACADEMIC YEAR 2014/2015

## ELE 3752 Corporate and International Taxation

### Programme

Elective

### Responsible for the course

Sanaz Ormaz Ferdowsi

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

7,5

### Language of instruction

Norwegian

### Introduction

The course aims at providing an initial basis for students enabling them to understand taxation issues of the business sector. Since tax law is increasingly comprehensive, technically complex and globalized, the financial and legal decisions for businesses will often be dependent on the tax consequences. This aspect will also be vital for decision-making in a private or public organization.

### Learning outcome

#### Acquired knowledge

On completion of the course the students shall have:

- Acquired knowledge about essential corporate tax issues
- Gained an insight into business taxation
- Gained an understanding of international tax issues

#### Acquired skills

On completion of the course the students shall be able to:

- Identify central issues in corporate and business taxation as well as transboundary revenues.
- Find the main legal sources and apply rules of law to relevant issues that concern limited company taxation, taxation of partnerships and transboundary revenues, as well as selected topics within business taxation, including the enterprise model
- Have a good starting point for further work on tax law in the private or public sector and be able to assess the tax consequences of important tax decisions.

### Reflection

The students shall have developed a conscious attitude concerning the social importance of loyal compliance with tax rules.

### Prerequisites

No particular prerequisites are required. For students having attended JUR 3677 Tax and Charge or JUR 3601 Tax and Charge Law the course will constitute an in-depth study into corporate and international taxation.

### Compulsory reading

#### Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk. Oppslagsverk - eksamenshjelpemiddel

Gjems-Onstad, Ole. 2012. Norsk bedriftsskatterett. 8. utg. Gyldendal juridisk. Utvalgte kapitler

Zimmer, Frederik. 2009. Internasjonal inntektsskatterett. 4. utg. Universitetsforlaget. Utvalgte kapitler

### Recommended reading

#### Course outline

- General corporate taxation
- Enterprise model
- Partnership model
- Tax exemption method
- Shareholder income tax

- Continuity principles
- Conversion and restructuring
- International tax law
  - Immigration and emigration
  - Residence taxation
  - Tax agreements
  - Credit rules
  - NOKUS rules (CFC)

### Computer-based tools

Students are introduced to the tax law part of Gyldendal Rettsdata and Lovdata online. Its learning and other teaching platforms.

### Learning process and workload

The course duration is 45 hours including a combination of lectures, problem-solving and discussions, where the main focus will be on issues that are considered difficult.

Students are expected to prepare for class and have worked on assigned exercises and cases before class. They are also expected to bring to class exam support materials, including the tax law code. All exercises and cases will be covered in class, which will open for discussions and input.

The students are given a voluntary mid-term test (multiple choice).

Activity	Workload
Attendance in class	30
Case	15
Preparation for class	45
Self-tuition	40
Mid-term test	15
Work on case/exercises	50
Exam	5
<b>Recommended total workload</b>	<b>200</b>

### Use of hours

30 hours – regular lectures

15 hours – review of case in class

45 hours in total

### Examination

A five-hour individual written exam concludes the course.

### Examination code(s)

ELE 37521 – Written exam that accounts for 100 % of the final grade in ELE 3752 Corporate and international taxation, 7.5 ECTS.

### Examination support materials

The Norwegian code of laws or another printed compilation of laws without comments. Gjems-Onstad:

Skattelovsamlingen: Gyldendal Akademisk or similar. Norsk Lovtidend (laws and regulations). Reprints of laws and draft laws.

In the examination support materials it is allowed to use underlining and/or colours and handwritten references to other provisions by the use of abbreviations such as cf., see, comp, etc. followed by the provision referred to on the same pattern as in "Norges Lovver".

BI-approved calculator is allowed (TEXAS INSTRUMENTS BA II Plus™)

Examination support materials at written examinations are explained under examination information in the student portal @bi. Please note use of calculator in the section on support materials.

[https://at.bi.no/EN/Pages/Exa\\_Hjelpemidler-til-eksamen.aspx](https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx)

### Re-sit examination

A re-sit examination is offered in connection with the next regular exam.

### Additional information