



APPLIES TO ACADEMIC YEAR 2014/2015

JUR 3677 Tax and Charge Law

Programme

Bachelor of Business Law (3. year)

Responsible for the course

Ole Tellef Grundekjøn

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

7,5

Language of instruction

Norwegian

Introduction

The course shall give the students an adequate understanding of taxation so that they can identify important issues particularly in corporate taxation and in reorganizations. A brief summary is given of the tax liability to Norway, international tax law and the role of tax treaties. The students shall learn to find the main sources of law, keep track of amendments and be able to apply important methods.

This course overlaps with JUR 3601 Tax and Charge (15 ECTS) which is part of the certified accountant program. The students taking this program may not choose this course as an elective.

Learning outcome

red knowledge

g the course the students shall:

- Acquire knowledge about terminology, sources of law and interpretation of tax laws.
- Develop in-depth knowledge on tax liability, the tax payment system and tax assessment management
- Gain an understanding of the main rules on value-added tax

Acquired skills

After having completed the course the students shall

- Understand tax accounts and the terms tax cost, deferred tax and tax payable
- Be able to assess depreciations and provision for taxes
- Be able to define which tax rules apply for the various company types
- Know the tax rules for tax-exempt and taxable company conversions

Attitude

The students shall have ethical reflections on tax liability and grey zones as regards depreciation rules and the legal possibilities for deferred tax.

Prerequisites

Finance and Managerial Accounting I, Finance and Managerial Accounting II and Business Law or similar courses

Compulsory reading

Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk. Eksamen er basert på at man har med seg siste utgave av lovsamlingen

Kildal, Tor S. 2012. Oppgaver i bedriftsskatterett : med løsninger. 5. utg. Gyldendal juridisk

Skaar, Arvid Aage, Tor S. Kildal. 2012. Bedriftsskatterett. 12. utg. Gyldendal juridisk

Other:

Ole Gjems-Onstad, Tor S. Kildal. 2009. Lærebok i merverdiavgift. 3. utg. Gyldendal akademisk. Kapittel 1

Recommended reading

Course outline

The subject involves the main rules and methods for taxation of income from self-employment (regular company assessment), companies, corporations and partners. Personal taxation and capital tax will be discussed briefly. A few tax issues relating to conversions and restructuring will also be covered.

1. Terms, sources of law and statutory interpretation
2. Taxation system and tax assessment management
3. Tax liability to Norway, residence, immigration and emigration
4. Company taxation (business activity), depreciations and provisions for taxes
5. The enterprise model for sole proprietorships
6. Taxation of limited companies, corporations and shareholders
7. Taxation of participants in general partnerships, etc.
8. Taxable property
9. International tax law (review)
10. Tax-exempt and taxable reorganizations
11. Value-added tax, basic principles and main rules

Computer-based tools

No particular computer-based tools are used in this course, but the students will profit from searching sources in Gyldendal Rettsdata, Skatteetaten (in particular Lignings ABC which is freely available under "Publications" and Lovdata.

Learning process and workload

The course consists of lectures and assignment reviews by the lecturer.

The lectures will emphasize the parts of the syllabus that students usually find difficult. Assignments will be handed out throughout the course which will be reviewed in the subsequent lecture. Students are expected to study the text book and exercise book in between the lectures.

Recommended workload for the students:

Activity	Hours
Participation in lectures	30
Participation in assignment reviews by lecturer	15
Work on syllabus, assignments and preparation for lectures, exercises	113
Preparation for the exam	30
Exam	3
Total recommended workload	200

Use of hours

30 hours of lectures
15 hours of assignment reviews by lecturer
45 hours altogether

Examination

A three-hour individual written exam concludes the course.

Examination code(s)

JUR 36771 Written exam which accounts for 100% of the grade in JUR 3677, 7.5 ECTS.

Examination support materials

Collection of statutes and regulations without comments.
The BI-approved exam calculator.

Examination support materials at written examinations are explained under examination information in the student portal @BI. Please note use of calculator and dictionary. https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx

Re-sit examination

A re-sit is held in connection with the next scheduled course.

Additional information