



APPLIES TO ACADEMIC YEAR 2015/2016

## GRA 6253 Corporate Taxation and Value Added Tax - Norwegian and International

### Programme

Master in Professional Accountancy

### Responsible for the course

Eivind Furuseth

### Department

Department of Law

### Term

According to study plan

### ECTS Credits

12

### Language of instruction

Norwegian

### Introduction

This course deals with reorganisations, mergers, divisions, sales of assets and shares, international business transactions under domestic tax law, international tax treaties and value added tax.

### Learning outcome

#### Objective

The students should be able to deal with international transactions and handle the VAT-treatment of cross border sales. The procedures for tax assessments and penalty taxes should be understood.

### Prerequisites

All courses in the Masters programme will assume that students have fulfilled the admission requirements for the programme. In addition, courses in second, third and/or fourth semester can have specific prerequisites and will assume that students have followed normal study progression. For double degree and exchange students, please note that equivalent courses are accepted.

### Compulsory reading

#### Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk. 1600 (men bare oppslagsverk).

Oppslagsverk - eksamenshjelpemiddel

Gjems-Onstad, Ole, Tor S. Kildal. 2011. MVA-kommentaren. 4. utg. Gyldendal akademisk. Utvalgte emner

Gjems-Onstad, Ole, Tor S. Kildal. 2013. Lærebok i merverdiavgift. 4. utg. Gyldendal juridisk

Gjems-Onstad, Ole. 2012. Norsk bedriftsskatterett. 8. utg. Gyldendal juridisk. 1200. Kan komme i ny utgave høsten 2015 - ny utgave blir da pensum.

#### Other:

I løpet av kurset kan det bli delt ut materiale på flere emner som er relevante for kurset og eksamen

### Recommended reading

#### Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2013. Merverdiavgift : spørsmål og svar. 6. utg. Gyldendal juridisk

Gjems-Onstad, Ole, Tor S. Kildal. 2011. Skatterett : spørsmål og svar. 7. utg. Gyldendal akademisk

### Course outline

Complex business transactions

- Tax avoidance and substance over form rules
- Mergers/Divisions/sales of assets
- Emigration and immigration
- Residence and domicile
- Double taxation agreements

- Transfer Pricing
- Credit rules
- Value added tax and international transactions
- Financial services
- Adjustment Rules
- Construction works
- Stamp duties
- Penalty tax

## Computer-based tools

### Learning process and workload

A course of 12 ECTS credits corresponds to a workload of 320-360 hours.

The course will consist of lectures, problem solving, group work and discussions.

Specific information regarding student evaluation will be provided in class. Please note that while attendance is not compulsory in all courses, it is the student's responsibility to obtain any information provided in class that is not included on the course homepage/It's learning or text book.

### Examination

Form of assessment	Weight	Group size
Written examination 6 hours	100%	Individual

Specific information regarding student assessment will be provided in class. This information may be relevant to requirements for term papers or other hand-ins, and/or where class participation can be one of several components of the overall assessment.

### Examination code(s)

GRA 62531written exam account for 100% of the final grade in the course GRA 6253.

### Examination support materials

BI approved exam calculator

Bilingual dictionary

Compilation of tax laws

Norwegian acts and regulations

Permitted examination support materials for written examinations are detailed under examination information in the student portal @bi. The section on support materials and the use of calculators and dictionaries should be paid special attention to.

### Re-sit examination

It is only possible to retake an examination when the course is next taught. The assessment in some courses is based on more than one exam code. Where this is the case, you may retake only the assessed components of one of these exam codes. All retaken examinations will incur an additional fee. Please note that you need to retake the latest version of the course with updated course literature and assessment. Please make sure that you have familiarised yourself with the latest course description.

### Additional information

#### Honor code

Academic honesty and trust are important to all of us as individuals, and represent values that are encouraged and promoted by the honor code system. This is a most significant university tradition. Students are responsible for familiarizing themselves with the ideals of the honor code system, to which the faculty are also deeply committed.

Any violation of the honor code will be dealt with in accordance with BI's procedures for cheating. These issues are a serious matter to everyone associated with the programs at BI and are at the heart of the honor code and academic integrity. If you have any questions about your responsibilities under the honor code, please ask.

