BI

APPLIES TO ACADEMIC YEAR 2016/2017

ELE 3761 Value Added Tax

Programme
Elective

Responsible for the course
Anders Mikelsen

Department
Department of Law

Term
According to study plan

ECTS Credits
7,5

Language of instruction
Norwegian

Introduction
The aim of the course is to make the students qualified to deal with VAT law jobs in private sector, NGOs and public sector.

The interest for VAT law issues has been increasing in both the private and public sectors in recent years. VAT is a very significant source of revenue for the state, and companies, municipalities and NGOs run the risk of incurring substantial losses from improper VAT treatment.

Learning outcome
Acquired skills
During the learning process the students shall:
- Acquire knowledge of the interpretation and application of the Norwegian VAT Act.
- Develop in-depth knowledge of the key topics in the Norwegian VAT Act.
- Get an overview of the main principles for VAT law within the EU.

Acquired skills
After completing the learning process the students shall:
- Be able to identify key VAT law issues and be able to make an analysis of complex cases based on the legal texts.
- Be able to distinguish between discussions on how the VAT law are (de lege lata) and how they should be (political considerations).
- Be able to consider the VAT consequences of some typical decisions in business.
- Be able to complete the compulsory sheets to the tax authorities.

Reflection
The students shall develop an awareness of the importance of accurate VAT reporting, and be able to do ethical reflections related to transactions that are contrary to the purpose of the Norwegian VAT Act.

The course shall make the students aware of the complexity of the rules, so that they have an understanding of the limits of their own competence.

Prerequisites
No specified prerequisites.

Compulsory reading
Books:
Gjems-Onstad, Ole og Tor S. Kildal. 2013. Merverdiavgift - spørsmål og svar. 6. utg. Gyldendal juridisk
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk. Eksamensoppgavene er basert på at man har med seg siste utgave av lovsamling
Gjems-Onstad, Ole, Tor S. Kildal. 2013. Lærebok i merverdiavgift. 4. utg. Gyldendal juridisk

Recommended reading
Books:
Gjems-Onstad, Ole, Tor S. Kildal. 2011. MVA-kommentaren. 4. utg. Gyldendal akademisk. Det kan være nyttig å bli kjent med denne lovkommentaren, men boken er beregnet på avanserte brukere i skatteetaten og næringslivet.

Skattedirektoratet. 2015. Merverdiavgiftshåndboken. 11. utg. Fagbokforlaget. Det kan være nyttig å bli kjent med denne lovkommentaren, men boken er beregnet på avanserte brukere i skatteetaten og næringslivet.

Course outline
The course covers all the key topics in the Norwegian VAT Act:

- The key concepts
- Exemptions from the Act
- Fee calculations
- Deduction of input VAT
- Public sector and VAT
- Cross-border transactions etc.

In addition, the course provides an introduction to the rules of value added tax in the EU.

Computer-based tools
No specified computer-based tools are required. Students will benefit from searching for legal sources in Gyldendal Rettsdata, Lovdata etc.

Learning process and workload
The course will be conducted through a combination of lectures, casework and assignments. During the course the students will be given the opportunity to submit a practical assignment (case) with individual feedback.

The lectures will put emphasis on the issues that usually are regarded as most difficult. Parts of the compulsory reading must be studied on its own (self-studies) and will not be covered by the lectures. Further information will be given in a lesson plan.

The course is case-based and requires that the students meet prepared and participate actively in class.

Students are expected to have read the relevant parts of the curriculum before they start working on cases within a theme. The cases will be discussed in plenary. Theory will mainly be discussed in relation to the various cases.

Recommended workload in hours:

Aktivitet	**Timebruk**
Preparation in lectures	36
Preparations/cases	36
Self-studies	121
Assignment	4
Examination	3
Total recommended workload	**200**

Use of hours

Examination
A three hour individual written exam concludes the course.

Examination code(s)
ELE 37611 -written exam counts for 100% to obtain the final grade in the course ELE 3761 VAT law, 7,5 ECTs credits.

Examination support materials
Norges Lover or other printed code of laws and 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 in the section on support materials (https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx).

Re-sit examination
For electives re-sit is normally offered at the next scheduled course. If an elective is discontinued or is not initiated in the semester it is offered, re-sit will be offered in the electives ordinary semester.

Additional information