



APPLIES TO ACADEMIC YEAR 2016/2017

GRA 6208 Tax Law, Advanced

Programme

Master in Accounting and Auditing

Responsible for the course

Eivind Furuseth

Department

Department of Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

The issues and problems covered in class define the course content to a greater extent than a precise specification of the curriculum.

Learning outcome

The course will give students an in-depth understanding of corporate tax rules. There will be a main emphasis on international issues. Students must have a thorough knowledge of tax agreements, including the relationship between national tax law and tax agreements. Students must also have a good understanding of transfer pricing rules, both in national law and in the tax agreements. The impact of EU law on national tax law is also important, the Four Freedom rules and the government subsidies rules are especially important.

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 Akademisk. Oppslagsverk.

Eksamenshjelpemiddel

Gjems-Onstad, Ole. 2015. Norsk bedriftsskatterett. 9. utg. Gyldendal Akademisk. Utvalgte emner

Lang, Michael. 2010. Introduction to the law of double taxation conventions. Linde forlag

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

Other:

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

Recommended reading

Books:

Fredriksen og Mathisen (red.). 2014. EØS-rett. 2. utg. Fagbokforlaget

Gjems-Onstad, Ole og Eivind Furuseth (red.). 2013. Praktisk internasjonal skatterett og internprising. Gyldendal

Lang, Michael. 2013. Beneficial ownership: Recent trends. IBFD

Russo, Raffaele (ed.). 2007. Fundamentals of international tax planning. IBFD

Course outline

- Immigration and emigration
- Residence taxation
- Tax agreements
- Credit rules
- NOKUS-rules (CFC)

- Transfer pricing
- Anti-avoidance
- EEA tax law
- International tax planning

Computer-based tools

Not applicable

Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.

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

The course will be given over 36 teaching hours with a combination of lectures, guest lecturers, problem-solving and discussions. Students are expected to be prepared for class. More detailed information on evaluation will be given in class. Class participation is not mandatory in all courses, the students are personally responsible for obtaining information given in class that is not posted on the course home page, in its learning or in the required literature.

Coursework requirements

Examination

Form of assessment	Weight	Group size
Written examination 3 hours	100%	Individual

Examination code(s)

GRA 62081 3-hour written examination accounts for 100 % of the final grade in the course GRA 6208.

Examination support materials

BI approved exam calculator

Compilation of tax laws

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

Honour code. Academic honesty and trust are important to all of us as individuals, and are values that are integral to BI's honour code system. Students are responsible for familiarising themselves with the honour code system, to which the faculty is deeply committed. Any violation of the honour code will be dealt with in accordance with BI's procedures for academic misconduct. Issues of academic integrity are taken seriously by everyone associated with the programmes at BI and are at the heart of the honour code. If you have any questions about your responsibilities under the honour code, please ask. The learning platform itslearning is used in the teaching of all courses at BI. All students are expected to make use of itslearning.