



APPLIES TO ACADEMIC YEAR 2016/2017

## GRA 6215 Corporate Taxation and Value Added Taxation

### Programme

Master of Science in Business, Master of Science in Business (Business Law - Tax and Accounting), Specialization Course

### Responsible for the course

Eivind Furueth

### Department

Department of Law

### Term

According to study plan

### ECTS Credits

6

### Language of instruction

Norwegian

### Introduction

This course offers an overview of the more complex aspects of business tax law and value added tax law.

### Learning outcome

The objective of this course is to give the students a basic understanding of tax law at such a level that they may be able to understand the tax aspects of the more complex transactions involving modern business corporations. To achieve this aim, it is necessary to deal with the interaction of tax law, company law, accounting law and value added tax law.

### 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:

Fallan, Lars. 2015. Innføring i skatterett 2015/2016. Gyldendal Akademisk  
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk  
Gjems-Onstad, Ole, Tor S. Kildal. 2013. Lærebok i merverdiavgift. 4. utg. Gyldendal juridisk  
Kildal, Tor S. 2012. Oppgaver i bedriftsskatterett : med løsninger. 5. utg. Gyldendal akademisk

#### Other:

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

### Recommended reading

#### Course outline

- Sources of tax law
- Dividend taxation
- Partnership taxation
- Taxation of groups and inter-group transfers
- Taxable persons in value added tax law

### Computer-based tools

### Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.  
The course will consist of lectures, problem solving, group work and discussions.

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.

## Examination

Form of assessment	Weight	Group size
Written examination 3 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. Candidates may be called in for an oral hearing as a verification/control of written assignments.

### Examination code(s)

GRA 62151 written exam accounts for 100 % of the final grade in the course GRA 6215.

### Examination support materials

BI approved exam calculator

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

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.