



APPLIES TO ACADEMIC YEAR 2016/2017

GRA 6222 Tax Law

Programme

Master in Accounting and Auditing

Responsible for the course

Anders Mikelsen, Eivind Furuseth

Department

Department of Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

The course content is to a large extent defined by the topics and problems covered in the lectures

Learning outcome

The course aims to provide an in-depth understanding of corporate taxation (a continuation of the compulsory company law course), partnership taxation, enterprise modell and tax administration law. An introduction will be given to international tax law and EEA tax law. Furthermore, the course will provide a thorough insight into important rules concerning purchase VAT, withdrawal - and import VAT, and rules concerning VAT compensation.

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
Gjems-Onstad, Ole, Tor S. Kildal. Lærebok i merverdiavgift. 2013. Gyldendal juridisk
Gjems-Onstad, Ole, Tor S. Kildal. MVA-kommentaren. 2016. Gyldendal akademisk. Utvalgte emner.
Gjems-Onstad, Ole. 2015. Norsk bedriftsskatterett. 9. utg. Gyldendal juridisk

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. Merverdiavgift: spørsmål og svar. Siste utg. Gyldendal juridisk
Gjems-Onstad, Ole, Tor S. Kildal. Skatterett: spørsmål og svar. Siste utg. Gyldendal akademisk

Course outline

- Exemption method and shareholder income tax
- Partnership modell and enterprise modell
- Going concern principles
- Asset sales vs. share sales
- Mergers/demergers and other restructuring
- Immigration and emigration
- Residence taxation
- Introduction to main topics in international taxation
- Alteration of tax assessment
- Surtax

The teaching in VAT law will in particular focus on the following topics:

- The fundamental principles of VAT law
- The right to deduct for input VAT
- The basis of calculation for VAT
- The main exceptions and exemptions from VAT
- Imports and exports of goods and services
- The rules for withdrawal VAT
- Adjustment rules

Computer-based tools

Not applicable

Learning process and workload

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

The course will be given over 36 teaching hours with a combination of lectures, guest lecturers, problem-solving and discussions. Students are expected to come prepared for class. More detailed information on evaluation will be given in class. Participation is not compulsory in all courses, so students are personally responsible for staying abreast of all information given in class that is not posted on the course home page / it's learning or in the required reading.

The students are given an introduction to the tax law part of Gyldendal Rettsdata, Lovdata Online and in IBFD and are expected to use these tools.

Coursework requirements

Examination

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

Examination code(s)

GRA 62221 written examination accounts for 100 % of the final grade in the course GRA 6222.

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.