

Faculty of Law



DESO2257 Tax law

[30h+30h exercises]

This three-yearly course is taught in 2006-2007, 2009-2010,...

Teacher(s): Philippe Malherbe
Language: French
Level: Second cycle

Aims

To teach students the basic principles of tax law.

Main themes

The first part of the course gives students an introduction to taxation in general, since this is their first encounter with tax law. Its particular purpose is to define the concept of tax, to identify the general principles in law applicable to tax law and to discuss the various ways to categorise taxes.

The second part of the course is concerned with the study of indirect taxes way beyond reference to stamp, excise or customs duties, the VAT regime, registration (including donations) and inheritance taxes. Given the developments in tax legislation, VAT must be a priority. Registration tax cannot be given the same importance as VAT.

The third part of the course deals with indirect taxation and includes an examination of the tax rules governing the income of individuals: the elements of the tax base, deductible items, tax calculation, tax deductions and advance payments. Additionally, there needs to be an examination of the procedural measures applicable to direct taxation. A teaching process to help students obtain personal and more detailed knowledge by the most appropriate means.

Content and teaching methods

Practical exercises in accordance with the appropriate rulings and decisions of the Faculty.