

7.0 credits

45.0 h

Teacher(s) :	De Backer David (coordinator) ; Picavet Jonathan ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	Corporate tax -- Tax base and calculation - General principles ' Tax-liable legal entities - Taxable benefits -- Tax base - Reserved results - The non-deductible expenses - Exempt dividends and benefits - Treatment of losses -- Calculation of tax Personal income tax -- The tax base of individuals -- The family -- Real estate taxation -- Taxation of movable assets -- Conducting a business activity The cessation of activity
Aims :	On completion of this course, students will be able: -- To resolve the majority of problems relating to tax faced by individuals and companies in the context of their regular business activities; To optimise their tax positions in these simple cases. <i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i>
Evaluation methods :	Written examination
Teaching methods :	Lectures
Bibliography :	La pratique de l'impôt des sociétés ; nouvelle déclaration exercice d'imposition 2007 ; Y. Dewael, E.C.P. Ed., 2007 Les personnes physiques et l'impôt Editions Anthemis
Cycle and year of study :	> Preparatory year for Master in Management FisCom (shift schedule)
Faculty or entity in charge:	BLSM