

5.0 credits	30.0 h	2q
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Teacher(s) :	Malherbe Philippe ; Navez Edouard-Jean (compensates Malherbe Philippe) ; Hermand Olivier ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>In this class are taught :</p> <ul style="list-style-type: none"> <li>- for personal income tax, the study of specific tax regimes, like savings and insurance taxation;</li> <li>- for corporate income tax, the determination of the tax basis and the link with accounting law, the calculation of the assessment, the tax regime of amortization, investment, capital gains and incentives, the tax regime of company groups, the special regimes;</li> <li>- for legal persons tax, the tax regime of non-profit organizations and foundations;</li> <li>- for value added tax, the special topics concerning the qualification as taxpayer, partial tax payers and foreign taxpayers) the special conditions of certain taxable transactions, like financial services, the services rendered by certain professions, the localization of intra-community transactions, the exercise of the right to deduction and to restitution;</li> <li>- for registration and estate taxes: the special recent development topics, notably linked with the regionalization.</li> </ul> <p>The class is set in an interdisciplinary perspective and essentially concerns Belgian and European taxation. Certain problems are studied from a comparative perspective or from a law and economics perspective.</p>
Aims :	<p>The class has as goal to enable the student to deepen his knowledge of the main taxes in the Belgian tax system, both in the sector of direct taxes (personal income tax, corporate income tax and tax on legal persons) as well as in indirect taxes (value added tax, estate taxes and registration taxes).</p> <p>The student is brought to master the theoretical and practical concepts as stake in each of those taxes, in the furtherance of the instruction given in the basic course.</p> <p>More precisely, the goals are the following ones :</p> <ul style="list-style-type: none"> <li>- understanding and mastering the concepts specific to each studied tax;</li> <li>- acquiring a rigorous in-depth knowledge of the legal rules and general principles taught;</li> <li>- becoming able to analyze the case law implementing these rules and principles and to apply them to concrete instances;</li> <li>- establishing links between tax law and the other areas of the law (civil law, commercial law, accounting law)</li> </ul> <p>This class is part of a coherent option of three courses. The instructor of the courses constituting the option build up a teaching team : they jointly determine the contents and the basic methods of each class so as to ensure complementarity. The class is based on participative teaching methods (project or problem learning: commenting case law and authors, debating with guest speakers, conducting field studies ) enabling the student to develop in full autonomy critical, prospective and creative angles. The student is encouraged to participate in the class and to implicate himself in the learning, which has both an individual and a collective dimension. In this perspective, the instructors of the various options are in contact within the school concerning the pedagogical systems to be implemented.</p> <p><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></p>
Cycle and year of study :	<p><a href="#">&gt; Master [120] in Law</a>  <a href="#">&gt; Master [120] in Law (shift schedule)</a>  <a href="#">&gt; Advanced Master in Tax Law</a></p>
Faculty or entity in charge:	BUDR