

4.0 credits	30.0 h
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Teacher(s) :	Rousseau Lorette ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>The course of notary fiscal law re-examines and analyses further the legal rules regarding indirect taxes (rights of registration and inheritance, with exclusion of VAT) and more specifically :</p> <ul style="list-style-type: none"> - analyses of general principles. - systematic examination of the rules of perception of tax, connected to registration and inheritance. <p>The accent is posed on general approach of the legal rules, with the concern of making the students aware of the many cases they will meet in their professional practice and the manner to apprehend the applicable tax regulation.</p>
Aims :	<p>The teaching aims to give to the students the tools, as well theoretical as practical, which will enable them to include/understand, analyze and solve the difficulties related to application of fiscal law in the notary field. From this point of view, it will aim at the same time 1° to complete the formation received in the course of the Master of Law, by deepening the matter of the rights of registration ("droits d'enregistrement") and of inheritance ("droits de succession") and 2° to make connections with civil and company law.</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 :	> Advanced master in Public Notary Law
Faculty or entity in charge:	BUDR