

5.0 credits

30.0 h

Teacher(s) :	SOMEBODY ; Platten Isabelle (coordinator) ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	Direct tax -- Liability for corporation tax -- Taxable income -- Transition to corporation tax -- Restructuration of ASBL The taxation of employees -- Executives -- Employees -- Volunteers VAT -- Tax-liability -- Taxable transactions -- Exemptions -- Accountable -- Right to deductions -- Formalities Stamp duty, inheritance tax, compensatory tax
Aims :	On completion of this course, students will be able: -- to understand the taxation of the non-profit sector (direct and indirect taxation) to assess the differences or similarities with taxes on commercial companies <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>
Teaching methods :	Lectures
Bibliography :	La fiscalité des ASBL Editions ANTHEMIS
Cycle and year of study :	> Master [120] in Management FisCom (shift schedule)
Faculty or entity in charge:	BLSM