UCL Université catholique de Louvain

LDROP2082

2015-2016

Corporate Tax Law

5.0 credits	30.0 h	2q

Teacher(s) :	Malherbe Philippe ; Hermand Olivier ; De Broe Luc (compensates Malherbe Philippe) ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	In this class are taught : - for personal income tax, the study of specific tax regimes, like savings and insurance taxation; - 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; - for legal persons tax, the tax regime of non-profit organizations and foundations; - 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 exercice of the right to deduction and to restitution; - for registration and estate taxes: the special recent development topics, notably linked with the regionalization. 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.
Aims :	*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".*
Faculty or entity in charge:	BUDR

Programmes / formations proposant cette unité d'enseignement (UE)

Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Advanced Master in Tax Law	DRIF2MC	5	-	
Master [120] in Law	DROI2M	5	-	
Master [120] in Law (shift schedule)	DRHD2M	5	-	