UCL Université catholique de Louvain

LECGE1221

2015-2016

Economic Law and Taxation

5.0 credits	60.0 h	2q

Teacher(s) :	De Wolf Patrick ; De Wolf Michel ;
Language :	Français
Place of the course	Louvain-la-Neuve
Prerequisites :	*The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.*
Main themes :	From Commercial Law to Economic Law: - the tradesman's statute (company registration , operation of the Commercial Court system, application of accountancy law , possibility for legal settlement, risk of bankruptcy) - the commercial act regime - competition law - consumer protection Company law: - why found a company - constituent components of a company - study of public limited companies - outline of other forms of companies - restructuring and liquidation Taxation: - overview of taxation in Belgium and in Europe - key aspects of corporation tax - aspects of personal income tax.
Aims :	Economic activity is conducted within a framework governed by legal provisions. The primary objective of this course is to introduce students to the relevant standards, and more generally, to encourage them to take the legal dimension of economic problems into account. Given the complexity, contingency, instability even, which are typical of legal provisions, it is particularly important that students develop the reflex of consulting the texts. While the course requires students to learn a significant amount of the subject matter by heart, the crucial test of whether students have acquired really valuable knowledge lies in their ability to apply the ideas taught in class to concrete situations *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".*
Content :	The course revolves around three main themes: trade law to economic law: the status of merchants, the acts of trade, competition law, consumer protection. Law. Taxation: overview of taxes in Belgium and Europe, the basic concepts of corporate tax and individuals.
Other infos :	Course entry requirements: Students should have taken the Foundations of Law course
Faculty or entity in charge:	ESPO

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

Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Information and Communication Science and Technology	STIC2M	5	LESPO1122	
Minor in Management (Computer sciences students)	LGESC100I	5	-	
Minor in Human and Social Sciences	LHUSO100I	5	-	
Bachelor in Economics and Management	ECGE1BA	5	LESPO1122	
Bachelor in Human and Social Sciences	HUSO1BA	5	LESPO1122	
Bachelor in Business Engineering	INGE1BA	5	LESPO1122	