UCL Université catholique de Louvain

MGEHC2122

2015-2016

Impôt des sociétés approfondi

6.0 credits	30.0 h	2q

Teacher(s) :	Thilmany Jean ;
Language :	Français
Place of the course	Mons
Prerequisites :	/
Main themes :	Studies of the tax implications of transactions involving the following elements: -- Share capital and fiscal capital: constitution, increase, reduction and repayment of capital; -- Revaluation gains; -- Tax-free reserves (investment reserve, subsidies, etc.); -- Capital gains realised; -- Transferring a universality of assets or a branch of activity; -- Dividends; -- Share redemption; -- Liquidation.
Aims :	On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company. *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".*
Evaluation methods :	Written examination
Teaching methods :	Lectures illustrated by case studies
Bibliography :	-- Le régime fiscal des sociétés holdings en Belgique, Ch. Cheruy, Larcier Ed., 2008 -- Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier Ed., 2013 -- Maîtriser l'impôt des sociétés, D. Darte et Y. Noël, Edipro, 2015
Other infos :	Course notes and PowerPoint files
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management (shift Schedule 2)	FEHC2M	6	-	
Executive certificate in Corporate Tax	FISE9CE	5	-	