UCL Université catholique de Louvain

MGEHC2134

2015-2016

Fiscalité régionale et locale

3.0 credits	15.0 h	1q

Teacher(s) :	Hougardy Yves ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	Chapter I: The taxing rights of municipalities A. Introduction: What is a municipality? B. Seat of the taxing rights of the municipality C. Impact of the tax/fee/payment distinction D. Municipal taxation E. Tax regulation and procedural elements F. Examples of municipal taxes Chapter II: The taxing rights of provinces A. Introduction: What is a province? B. The implementation of provincial taxation Chapter III: The taxing rights of the Communities and Regions A. History of the taxing rightsof the Communities and Regions B. The Regions a) Regional tax authority 1' Foundations 2' In the Walloon Region 3' Procedural elements b) Secondary taxing rights: 'Regional taxes' c) Derived taxing rights d) Limits C. The Communities a) Community taxing rights b) Secondary taxing rights: 'Community taxes' c) Derived taxing rights: 'Shared Community taxes'
Aims :	On completion of this course, students will be able: -- to define the respective taxing rights of the municipalities, provinces, communities and regions -- to master current procedures in the context of local and regional taxes *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
Bibliography :	La procédure en matière de taxes locales ' Établissement et contentieux du règlement'taxe et de la taxe ' Jean'Pierre Magremanne, Frédéric Van De Gejuchte ' Editions Larcier
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	3	-	
Executive certificate in Corporate Tax	FISE9CE	3	-	