UCL Université catholique de Louvain

MGEHC2135

2015-2016

Procédure fiscale

6.0 credits	30.0 h	2q

Teacher(s) :	SOMEBODY ; Stevenart Meeus François (coordinator) ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	Tax returns and tax inspection -- The income tax return -- The forms and deadlines for the return -- Effects of the return The inspection of the return -- Audits with the taxpayer -- Audits with third parties -- Scope of the investigative powers of the tax office The means of evidence of the tax authorities -- General principles -- The types of evidence admitted in common law -- The types of evidence under tax law The refund procedures for income tax Tax deadlines Appeals -- Administrative appeals -- Judicial appeals
Aims :	On completion of this course, students will be able: -- To understand the rights and obligations of the tax administration and the taxpayer in terms of administration -- To analyse the various tax deadlines -- To offer the taxpayer useful advice concerning tax appeals (administrative or judicial) -- To support the taxpayer in the event of an inspection or tax claim *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 :	-- Editions électroniques DO FISCUM -- Les procédures de rectification et d'imposition d'office ' Aspects légaux et jurisprudentiels à l'impôt sur les revenus ' Larcier Edition 2006 ' Jean Bublot, Christophe Lenoir
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	-	