UCL Université catholique de Louvain

MGEHC2219

2015-2016

Fiscalité internationale

6.0 credits	30.0 h	2q

Teacher(s) :	Helbois Dominique (coordinator) ; SOMEBODY ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	-- The double taxation agreements (general principles, analysis of the model OECD agreement, review of the unique characteristics of agreements concluded by Belgium in particular with neighbouring countries, Hong Kong and the United States. -- European tax law: 'parent/subsidiary' directives, interest/royalties. -- Jurisprudence of the European Court of Justice (legal basis, review and consequences of the main rulings in the field of taxation). -- Belgian corporation tax in an international context: 'outbound' tax system (permanent establishments abroad; taxation of dividends from abroad; withholding tax) and 'inbound' (permanent Belgian establishments of foreign companies). -- Belgian personal income tax in an international context: '183 day' rule, taxation of directors of foreign companies. -- Fundamentals of Belgian transfer and circular pricing. -- Some international tax planning structures: holding companies, finance companies and branches, hybrid instruments and entities, notional interest deduction and exemption for patent income in the context of an international group, the split payroll.
Aims :	On completion of this course, students will be able: -- to understand the main concepts of international taxation; -- to situate our legislation in an international context; to analyse some practical applications in order to understand and then analyse an issue of international tax law in Belgium. *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".*
Teaching methods :	Lectures illustrated by case studies with student participation requested (but not required) in the form of summaries of the course or completion of exercises to be sent by email
Bibliography :	-- Planification fiscale internationale des sociétés belges P MINNE Larcier 2004 -- L'impôt des non'résidents A PIERON Larcier 2005 -- Le non'résident ou la société étrangère face à l'impôt belge, G JORION Larcier, April 2006 -- Belgiumin international tax planning P VANHAUTE IBFD 11/2003 -- Fundamentals of international tax planning IBFD 2007 Websites (European Commission, OECD, Court of justice)
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	-	