


6.0 credits

30.0 h

1q

Teacher(s) :	Helbois Dominique (coordinator) ; SOMEBODY ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	-- Introduction (general mechanism, the notion of a tax-liability, etc.) -- Supplying goods (location, generating VAT, etc.) -- Provision of services (location, generating VAT, etc.) -- Intra-community transactions -- Import, export and related operations -- Taxable income and rates -- Exemptions and deductions -- VAT on real estate property and special regimes -- Formalities (invoicing, VAT return, etc.) -- Summary exercises
Aims :	On completion of this course, students will have: -- a detailed understanding, both of the theoretical analysis and of the application of returns, of all situations relating to providing services and supplying goods -- a general overview of customs formalities <i>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".</i>
Evaluation methods :	Written examination
Teaching methods :	-- Lectures -- Group assignments
Bibliography :	P. Wille, F. Borger en H. Deschacht, Handboek BTW, editie 2003-2004, reeks Fiscale Handboeken, Antwerpen, Intersentia, ISBN 90'5095'323'9 I. Lejeune and F. Mennig, Mémento TVA, édition 2003 (livre de poche), Editions Kluwer
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 Personal Tax	FISP9CE	5	-	