


6.0 credits

30.0 h

1q

Teacher(s) :	Janssen Frédéric ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	<p>This course aims at making the students familiar with the normative framework of the international tax system as well as introducing them to the main mechanisms of the international fiscal planning.</p> <p>To that end, the course will classically start off by scrutinizing the sources of the international fiscal law. The Belgian internal law, the European law and the (States' contractual) International law will be considered within the general structure of operation (implementation and area of application). The OECD Model of preventive convention against double taxation will be studied in detail. This will be illustrated by the examination of the specific features of the conventions that Belgium concluded with its main commercial partners.</p> <p>The principal techniques of international fiscal planning will be dealt with by means of a neutral approach. This will show the principles and the principal ideas of the different mechanisms without restricting the analysis to a given state legal order.</p> <p>Finally, we will deal with some specific subjects (e.g. Hybrid Financing Instruments and Derivative Instruments) in order to come on to the comparative international fiscal law.</p>
Aims :	<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 :	Oral examination (exam session)
Teaching methods :	Lecture and exercises related to the course.
Bibliography :	<ul style="list-style-type: none"> · B.J.M.TERRA et P.J. WATTEL, European Tax Law, 6th ed., Kluwer Law International, 2012 · A. MAITROT DE LA MOTTE, Droit fiscal de l'Union européenne, Bruylant, 2012 · B. GOUTHIERE, Les impôts dans les affaires internationales, 10ème éd., Francis Lefebvre, 2014 · B. CASTAGNEDE, Précis de fiscalité internationale, 5ème éd., P.U.F., 2015 · M. SCHOLLES, M. WOLFSON, M. ERICKSON, E. MAYDEW et T. SHEVLIN, Taxes and Business Strategy, a Planning Approach, 5th ed., Global edition, Prentice Hall, 2016. · A. MILLER et L. OATS, Principles of International Taxation, 2nd ed., 2009, Tottel
Faculty or entity in charge:	BLSM

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