UCLouvain

lecge1221

**Economic Law and Taxation** 

2017

5 credits 60.0 h Q1 and Q2
----------------------------

Teacher(s)	De Wolf Michel ;De Wolf Patrick ;				
Language :	French				
Place of the course	Louvain-la-Neuve				
Prerequisites	The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Un are specified at the end of this sheet.				
Main themes	From Commercial Law to Economic Law: - the tradesman's statute (company registration, operation of the Commercial Court system, application of accountancy law, possibility for legal settlement, risk of bankruptcy) - the commercial act regime - competition law - consumer protection Company law: - why found a company - constituent components of a company - study of public limited companies - outline of other forms of companies - restructuring and liquidation Taxation: - overview of taxation in Belgium and in Europe - key aspects of corporation tax - aspects of personal income tax.				
Aims	Economic activity is conducted within a framework governed by legal provisions. The primary objective of this course is to introduce students to the relevant standards, and more generally, to encourage them to take the legal dimension of economic problems into account. Given the complexity, contingency, instability even, which are typical of legal provisions, it is particularly important that students develop the reflex of consulting the texts. While the course requires students to learn a significant amount of the subject matter by heart, the crucial test of whether students have acquired really valuable knowledge lies in their ability to apply the ideas taught in class to concrete situations				
	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".				
Content	The course revolves around three main themes: trade law to economic law: the status of merchants, the acts of trade, competition law, consumer protection. Law. Taxation: overview of taxes in Belgium and Europe, the basic concepts of corporate tax and individuals.				
Other infos	Course entry requirements: Students should have taken the Foundations of Law course				
Faculty or entity in charge	ESPO				

Programmes containing this learning unit (UE)						
Program title	Acronym	Credits	Prerequisite	Aims		
Bachelor in Human and Social Sciences	HUSO1BA	5	LESPO1122L	٩		
Bachelor in Economics and Management	ECGE1BA	5	LESPO1122S	٩		
Bachelor in Business Engineering	INGE1BA	5	LESPO1122H	٩		
Minor in Human and Social Sciences	LHUSO100I	5	LESPO1122H	٩		
Minor in Management (Computer sciences students)	LGESC100I	5		٩		