

6 credits

30.0 h

Q2

Teacher(s)	SOMEBODY ;
Language :	French
Place of the course	Charleroi
Main themes	<p>Direct tax</p> <ul style="list-style-type: none"> • Liability for corporation tax • Taxable income • Transition to corporation tax • Restructuration of ASBL <p>The taxation of employees</p> <ul style="list-style-type: none"> • Executives • Employees • Volunteers <p>VAT</p> <ul style="list-style-type: none"> • Tax-liability • Taxable transactions • Exemptions • Accountable • Right to deductions • Formalities <p>Stamp duty, inheritance tax, compensatory tax</p>
Aims	<p>On completion of this course, students will be able:</p> <p>1 • to understand the taxation of the non-profit sector (direct and indirect taxation)</p> <p>to assess the differences or similarities with taxes on commercial companies</p> <p>-----</p> <p><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></p>
Teaching methods	Lectures
Bibliography	La fiscalité des ASBL Editions ANTHEMIS
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management (shift Schedule 2)	FEHC2M	6		