

7 credits

75.0 h

Q1

Teacher(s)	De Wolf Michel ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>The aspects of taxation taught during this course include: " Sources and principles of tax law: concept of tax; the study of types of compulsory deductions; the relationship between tax law and other branches of law; the division of responsibility for taxation; protection of taxpayers against arbitrary taxes, including double taxation issues; the tax authorities' powers. " Direct taxes: - personal income tax: the field of application and concept of residence; categories of incomes and determination of the basis for taxation; calculation of the tax to include the personal and family situation of the taxpayer; obligations of the taxpayer and investigative powers of the tax authorities; procedures and disputes (overview). - Corporate income tax: the history of this tax, links with the tax rules on personal income and territorial application. - Introduction to international tax law: agreements to prevent double taxation; " Indirect taxes: -Value-added tax: its definition, history and the European Community context; tax liability; categories of taxes in operation; exemptions; the right to make deductions. - Registration and inheritance taxation: field of application and taxable operations. - Introduction to European Community tax law.</p>
Aims	<p>1 This course aims to teach students the basic general principles and main taxes of the Belgian tax system. The course focuses upon direct taxation (tax on personal and corporate income) and indirect taxation (value-added tax, inheritance tax and property registration tax). The course is supplemented by an introduction to European and international taxation. More precisely, objectives are as follows: " To situate the general principles governing the division of responsibility for taxation within the relationship between the taxpayer and the tax administration. " To understand the socio-economic effects of specific tax mechanisms " To establish links between tax law and other branches of law " To understand and evaluate specific basic concepts for each type of taxation " To cultivate a thorough knowledge of the legal provisions and jurisprudence relating to the content of this course. This is the basic course in tax law, which can be supplemented by the "focus" course on "Company law" and the option "Tax law".</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>
Bibliography	<p>• Voir la rubrique "Ressources en ligne"</p> <p>Une bibliographie d'ouvrage de reference est fournie aux étudiants au début du cours</p>
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Law	DROI2M	7		