



5 credits	30.0 h	Q2
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Teacher(s)	Bertin Olivier ;Stevenart Meeus François ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	This course comprises two sections: 1. Procedures and tax: This section examines the rules not yet covered in the basic course that govern the declaration, the ways to present evidence and tax investigation, the recourse of the tax payer in respect to income tax and value added tax, delays and tax refunds illegally collected; 2. Suppression of fraud: the anti-evasion measures, their national and international, and also their physical and legal limits; administrative and judicial Belgian and European cooperation; the fight against money laundering. The course is part of the "Tax" option and is designed in synergy with courses on "Advanced Tax Law" and "European and international tax law."
Aims	<p>This course aims to enable students to broaden their knowledge of procedural aspects of taxation, in the field of both direct and indirect taxation. Students will be taught to deal with fundamental concepts with reference to the rights and obligations of the taxpayer and the tax authority and to become conversant with administrative and judicial practice, at Belgian, European and international levels. This course is part of a cohesive option which comprises three courses. The lecturers for the courses in this option are a team; they cooperate on the content and methods for each course to ensure that they are complementary. The course makes use of participatory teaching methods (learning through projects or problems, comments on case-law or doctrines, debates with invited teachers, hands-on studies) to enable the student to make their own critical, searching and inventive observations. The student is encouraged to take an active part in the course and to involve him/herself with this learning experience which has an individual as well as collective aspect. To this end, the lecturers within the Faculty cooperate on the various options within the teaching programme implemented.</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	L'ouvrage recommandé (mais nullement obligatoire) est le Manuel de Procédure Fiscale, F. Stévenart Meeus (dir.), Anthémis, 2011, 849 pp.
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Law (shift schedule)	DRHD2M	5		
Specialised master in tax law	DRIF2MC	5		
Master [120] in Law	DROI2M	5		