



6 credits

15.0 h + 15.0 h

Q2

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| Teacher(s) | Picavet Jonathan ;Stevenart Meeus François ; |
| Language : | French |
| Place of the course | Charleroi |
| Aims | <p>On completion of this course, students will be able:</p> <p>1</p> <ul style="list-style-type: none"> • To understand the rights and obligations of the tax administration and the taxpayer in terms of administration • To analyse the various tax deadlines • To offer the taxpayer useful advice concerning tax appeals (administrative or judicial) • To support the taxpayer in the event of an inspection or tax claim <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> |
| Evaluation methods | Written examination |
| Teaching methods | Lectures |
| Bibliography | <p>Ouvrage de référence non obligatoire : F. Stévenart Meeûs (sous la direction de), « Manuel de procédure fiscale », 2ème édition, Limal, Anthemis, 2015, 960 pages, 70 euros (tarif étudiant).</p> <p>Autres ouvrages :</p> <ul style="list-style-type: none"> • Koning François, « Le redressement fiscal à l'impôt sur les revenus », 2ème édition, Kluwer, Waterloo, 2015, 664 pages • Moris, Marielle, « Procédure fiscale approfondie en matière d'impôts directs », Précis de la Faculté de droit et de criminologie de l'ULB, 2e édition , Limal, Anthemis, 2016, 430 pages |
| Faculty or entity in charge | CLSM |

| Programmes containing this learning unit (UE) | | | | |
|--|-------------------------|---------|--------------|---|
| Program title | Acronym | Credits | Prerequisite | Aims |
| Executive certificate in Corporate Tax | FISE9CE | 6 | |  |
| Master [120] in Management (shift Schedule 2) | FEHC2M | 6 | |  |