


In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

6 credits	15.0 h + 15.0 h	Q2
-----------	-----------------	----

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> <ul style="list-style-type: none"> <li>• To understand the rights and obligations of the tax administration and the taxpayer in terms of administration</li> <li>• To analyse the various tax deadlines</li> <li>• To offer the taxpayer useful advice concerning tax appeals (administrative or judicial)</li> <li>• To support the taxpayer in the event of an inspection or tax claim</li> </ul> <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	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> Written examination
Teaching methods	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> Lectures
Bibliography	<ul style="list-style-type: none"> <li>• Editions électroniques DO FISCUM</li> <li>• Les procédures de rectification et d'imposition d'office ' Aspects légaux et jurisprudentiels à l'impôt sur les revenus ' Larcier Edition 2006 ' Jean Bublot, Christophe Lenoir</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Corporate Tax	FISE9CE	5		
Master [120] in Management (shift Schedule 2)	FEHC2M	6		