


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
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Teacher(s)	de Foy Gilles ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. Inheritance tax</p> <ul style="list-style-type: none"> • Basis of the taxation • Taxable assets <p>- Existing assets - Evaluation of taxable assets - Assimilations with taxable assets</p> <ul style="list-style-type: none"> • Liabilities • The declaration of estate • Special items • Rates <p>2. Stamp duty</p> <ul style="list-style-type: none"> • Stamp duty formalities and obligation • The basic rules of tax collection • The scale of rates applicable to various legal acts, notably: <p>- conveyance tax on real estate - leases - constitutions and disposals of securities - shares and similar operations - companies - donations</p> <ul style="list-style-type: none"> • Tax exemptions and refunds
Aims	<p>1 On completion of this course, students will be able to understand and analyse the traditional tax situation in relation to registration and inheritance 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>
Evaluation methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>Written examination</p>
Teaching methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>Lectures</p>
Bibliography	<ul style="list-style-type: none"> • A. Culot, Manuel des droits d'enregistrement, Collection des Cahiers de fiscalité pratique, Editeur Larcier • F. Werdefroy, Droits d'enregistrement, Bruxelles, Editions Kluwer, 2003'2004 • J. Decuyper, Les droits de succession, Bruxelles, Editions Kluwer, 2003'2004
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Personal Tax	FISP9CE	5		
Master [120] in Management (shift Schedule 2)	FEHC2M	6		