




Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

3 credits	60.0 h	Q1
-----------	--------	----

Language :	French
Place of the course	Bruxelles
Aims	<p>Students must integrate the taxation of acquisitions and corporate reorganizations. At the end of the course, they must have integrated the tax reflexes enabling them to give an initial opinion on the tax consequences related to these operations, and to adequately advise the buyer, the seller or the companies involved in the reorganization operation. The aim of the course is also to analyze the relevant provisions of corporate law and accounting 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>The assessment is based on a two-hour written exam.</p>
Teaching methods	<p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>The course is delivered through the presentation of slides that explain the theory, followed each time by the resolution of practical cases. The last course is entirely dedicated to the resolution of practical cases as well as the review of the essential notions of the course. The active participation of students is solicited.</p>
Content	<p>The course consists of the following chapters :</p> <ul style="list-style-type: none"> - Taxation of acquisitions (purchase of assets versus purchase of shares) - Reconciliation between accounting and tax equity - Share buybacks - Domestic and cross-border mergers, demergers, partial demergers - Contributions of industry or universality of goods - Head office transfers to and from Belgium - Non-resident reorganization transactions
Bibliography	<p>Le support du cours est un livre paru aux éditions Anthémis, comprenant un ensemble de références doctrinales, jurisprudentielles et administratives.</p> <hr/> <p>The support of the course is a book published by Anthémis, including a set of doctrinal, jurisprudential and administrative references.</p>
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management	GESM2M	5		
Master [120] : Business Engineering	INGM2M	5		
Master [120] in Management	GEST2M	5		
Master [120] : Business Engineering	INGE2M	5		