





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).

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| 8 credits | 60.0 h | Q1 |
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| Language : | French |
| Place of the course | Bruxelles |
| Aims | <p>The in-depth Corporate Tax Course ("ISOC") aims to provide a deeper and more practical knowledge of ISOC. The course also aims to put into practice the use of the 1992 Income Tax Code, to understand the relationship between accounting and ISOC and the tax reporting technique, and to solve realistic and current practical cases of direct taxation.</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> <ul style="list-style-type: none"> - A practical case to be solved and presented as a group during the penultimate class session (6 points) - A written or oral examination covering the subject seen in the course (12 points) - Active participation in courses and practical cases (2 points) |
| Teaching methods | <p>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</p> <p>The pedagogical method is based on the following axes:</p> <ul style="list-style-type: none"> (i) Multidisciplinarity: the course is given by a tax lawyer (G. GALEA) and a tax consultant approved by the IEC (N. BISSCHOP). This complementary multidisciplinarity allows the course themes to be approached from different angles, which perfectly reflects the current practice of tax law as well as the daily life of the two trainers. (ii) Legal and practical approach to taxation: the trainers adopt both a legal and practical approach to taxation. The lessons given always start from the legal basis and end with practical examples. At the end of each course, the trainers analyse (together with the participants) recent practical cases that illustrate the material seen during the course. (iii) Interactivity: the trainers interact as often as possible with the participants. (iv) Timeliness: in both the theoretical and practical parts of the course, the trainers give concrete (from their daily practice) and current examples to illustrate what they are saying. |
| Content | <p>The course outline is as follows:</p> <ul style="list-style-type: none"> - Introduction, Sources and General Principles - From annual accounts to ISOC: taxed reserves and exempt reserves - From annual accounts to ISOC: Grants and capital gains/losses - From annual accounts to ISOC: business expenses - From annual accounts to ISOC: dividends - From the annual accounts to ISOC: the distribution of the fiscal result - From annual accounts to ISOC: tax deductions: non-taxable items, income definitely taxed, innovation income deduction, investment deduction and R&D tax credit, intra-group transfer deduction, risk capital deduction, and prior tax losses - Tax Calculation - The practice of tax declaration - Return of capital transactions and distributions of reserves - The main anti-abuse provisions - Tax benefits for SMEs - Case studies - Q&A Session |
| 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 | |  |