


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).

5 credits	30.0 h	Q1
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Teacher(s)	Lamensch Marie ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>The objective of the course is to give the students an overview of the tax mechanisms that apply to the company. The course focuses on corporate taxation in the broadest sense of the term: Belgian, European and international law are analyzed. The course also addresses the major issues surrounding corporate taxation by focusing on the rationale behind the tax norms that influence the company and its actors.</p> <p>The course consists of two parts: a legal part (Alice Pirlot) and an economic part (Marcel Gérard).</p>
Aims	<p>In accordance with the program's AA learning outcomes framework, this activity contributes to the development and acquisition of the following AA :</p> <p><i>2.2 Master highly specialized knowledge in one or two areas of management: advanced and recent knowledge and methods derived from scientific research;</i></p> <p><i>3.2 Collect, select and analyze relevant information using rigorous, advanced and appropriate methods;</i></p> <p><i>3.3 Thinking about the problem in a systematic and global way: perceiving the different elements of the situation and their interactions in a dynamic approach.</i></p> <p>These learning outcomes will be complemented by two other learning outcomes that will be developed during the course sessions and through group work:</p> <p><i>6.1 Working in a team: integrating and being able to collaborate within a team, being open and taking into consideration different points of view and ways of thinking, constructively managing divergences and conflicts, assuming diversity;</i></p> <p><i>8.1 Express a message in a clear and structured manner, both orally and in writing, in his/her native language and in English and ideally in a third language, adapting to the target audience and respecting the communication standards specific to the context.</i></p> <p>At the end of this course, the student will be able to :</p> <ol style="list-style-type: none"> 1. master the main mechanisms of the national, European and international tax system; 2. apply these mechanisms to practical cases; 3. explain complex tax issues related to the company and its actors; 4. develop a critical view of these issues; 5. evaluate the effects of taxation on business decisions (e.g. selection, location and financing of an investment, shifting the tax base of a multinational company). <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>Evaluation week</p> <p>Oral : no Written : 2h Unavailability or comments : no</p> <p>Examination session</p> <p>Oral : no Written : no Unavailability or comments : no</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 given in 6 weeks (5 hours per week).</p> <p>Weeks 1-5 will be taught in a distance learning format via Teams (live). These will be lectures with required (and recommended) readings.</p> <p>Week 6 will be a one-day face-to-face course. We will do practical cases and prepare the exam.</p>

Content	<p>The course:</p> <ul style="list-style-type: none"> • provides an overview of the general taxation principles and of (direct and indirect tax) systems on a global (other than a country-specific) basis; • highlights the influence of international and EU law on national tax systems; • aims to explain the relationship between tax theory and tax practice, and to illustrate the relevance and impact of tax rules on the economic and financial position of taxpayers (particularly corporate), as well as on the tax revenue raising capacity of countries; • identifies (business) economic challenges with practical relevance; • discusses topical issues including the tax challenges raised by digitalization, the difference between tax planning, tax avoidance and fraud.
Bibliography	PPT presentations and readings (except when a web link is included in the PPT) will be posted on Moodle.
Other infos	The course is given in English.
Faculty or entity in charge	CLSM

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