



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

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|-----------------------------|--|
| Teacher(s)                  | Janssen Frédéric ;   |
| Language :                  | French   |
| Place of the course         | Charleroi  |
| Main themes                 | <p>Book I: the fundamental principles of tax law</p> <p>Book II: individuals liable for personal income tax</p> <p>Book III: different types of income</p> <p>Book IV: real estate taxation</p> <p>Book V: taxation of movable assets</p> <p>Book VI: taxation of corporate executives</p> <p>Book VII: tax on handing over businesses free of charge or in return for payment</p> <p>Book VIII: the capital gains system</p> <p>Book IX: management of private wealth, speculation income or professional income: a complicated arbitration</p> <p>Book X: taxation aspects of the deductibility of 'management fees'</p> |
| Aims                        | <p>1 On completion of this course, students will be able to understand the tax system of complex operations (real estate, corporate restructuring) and give initial advice.</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><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p>Oral or written examination</p>   |
| Teaching methods            | <p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p>Lectures with case law analysis</p>   |
| Bibliography                | <ul style="list-style-type: none"> <li>• P.Fr COPPENS, L'entreprise face au droit fiscal belge, Larcier, 2004'</li> <li>• R.Winand ; Editions électroniques Do Fiscum</li> <li>• Th.Afschrift, L'impôt des personnes physiques, Larcier 2005</li> <li>• E.Boigelot, La fiscalité des cadres et des dirigeants d'entreprises, Larcier, 2006</li> </ul>  |
| 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       |              |  |