

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).

6 credits

30.0 h + 15.0 h

Q1

Teacher(s)	De Munck Alexandre ;Thilmany Jean (coordinator) ;
Language :	French
Place of the course	Charleroi
Aims	<p>On completion of this course, students will be able:</p> <p>1       • To resolve the majority of problems relating to tax faced by individuals and companies in the context of their regular business activities;               • To optimise their tax positions in these simple cases.</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>Written examination.</p> <p>The student will be evaluated not only on his knowledge, but also:</p> <ul style="list-style-type: none"> <li>• on his ability to use the Belgian Income Tax Code;</li> <li>• on his understanding of the mechanisms and rules that are specific to the tax system;</li> <li>• on his ability to express a clear and structured answer to the asked questions.</li> </ul>
Teaching methods	<p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p>Lectures.</p> <p>Exercices are integrated during lectures.</p> <p>Jurisprudential illustrations.</p>
Content	<p>1. Personal income tax</p> <ul style="list-style-type: none"> <li>• Notion of tax and general principles</li> <li>• The tax base of individuals</li> <li>• The family</li> <li>• Real estate taxation</li> <li>• Taxation of movable assets</li> <li>• Conducting a business activity</li> <li>• The cessation of activity</li> <li>• Individual non-resident income tax scheme</li> </ul> <p>2. Corporation tax</p> <ul style="list-style-type: none"> <li>• Relations between tax and accounting standards</li> <li>• Taxable persons</li> <li>• Determination of the taxable amount</li> <li>• Deductions and exemptions</li> <li>• Tax rates</li> <li>• Capital gains realised</li> </ul>
Inline resources	/
Bibliography	<ul style="list-style-type: none"> <li>• Syllabus</li> <li>• De Wolf, M., Thilmany, J. et Malherbe, J. (2013), Impôt des personnes physiques, Larcier</li> <li>• Darté, D., et Noël, Y. (2020), Maîtriser l'impôt des sociétés, EdiPro</li> <li>• Deklerck, L., (2020), Manuel pratique d'impôt des sociétés, Larcier, 11e éd.</li> </ul>
Other infos	/

Faculty or entity in charge	CLSM
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<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management (shift Schedule 2)	FEHC2M	6		