


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	15.0 h + 15.0 h	Q2
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Teacher(s)	De Foy Gilles ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. Inheritance tax</p> <ul style="list-style-type: none"> <li>• Basis of the taxation</li> <li>• Taxable assets</li> </ul> <p>- Existing assets - Evaluation of taxable assets - Assimilations with taxable assets</p> <ul style="list-style-type: none"> <li>• Liabilities</li> <li>• The declaration of estate</li> <li>• Special items</li> <li>• Rates</li> </ul> <p>2. Stamp duty</p> <ul style="list-style-type: none"> <li>• Stamp duty formalities and obligation</li> <li>• The basic rules of tax collection</li> <li>• The scale of rates applicable to various legal acts, notably:</li> </ul> <p>- conveyance tax on real estate - leases - constitutions and disposals of securities - shares and similar operations - companies - donations</p> <ul style="list-style-type: none"> <li>• Tax exemptions and refunds</li> </ul>
Aims	<p>1 On completion of this course, students will be able to understand and analyse the traditional tax situation in relation to registration and inheritance 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	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> Written examination
Teaching methods	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> Lectures
Bibliography	<ul style="list-style-type: none"> <li>• A. Culot, Manuel des droits d'enregistrement (8ème édition), Collection des Cahiers de fiscalité pratique, Larcier, 2018</li> <li>• A. Culot, Manuel des droits de succession (8ème édition), Collection des Cahiers de fiscalité pratique, Larcier, 2019</li> <li>• F. Werdefroy, Droits d'enregistrement, Malines, Kluwer, 2020</li> <li>• A. Mayeur (Mise-à-jour par M. PETIT) 2016-2017, Droits de succession, Malines, Kluwer, 2016</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Personal Tax	FISP9CE	5		
Master [120] in Management (shift Schedule 2)	FEHC2M	6		