


7.00 credits

75.0 h

Q1

Teacher(s)	De Wolf Michel ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	The aspects of taxation taught during this course include: " Sources and principles of tax law: concept of tax; the study of types of compulsory deductions; the relationship between tax law and other branches of law; the division of responsibility for taxation; protection of taxpayers against arbitrary taxes, including double taxation issues; the tax authorities' powers. " Direct taxes: - personal income tax: the field of application and concept of residence; categories of incomes and determination of the basis for taxation; calculation of the tax to include the personal and family situation of the taxpayer; obligations of the taxpayer and investigative powers of the tax authorities; procedures and disputes (overview). - Corporate income tax: the history of this tax, links with the tax rules on personal income and territorial application. - Introduction to international tax law: agreements to prevent double taxation; " Indirect taxes: -Value-added tax: its definition, history and the European Community context; tax liability; categories of taxes in operation; exemptions; the right to make deductions. - Registration and inheritance taxation: field of application and taxable operations. - Introduction to European Community tax law.
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <p>This course aims to teach students the basic general principles and main taxes of the Belgian tax system. The course focuses upon direct taxation (tax on personal and corporate income) and indirect taxation (value-added tax, inheritance tax and property registration tax). The course is supplemented by an introduction to European and international taxation. More precisely, objectives are as follows: " To situate the general principles governing the division of responsibility for taxation within the relationship between the taxpayer and the tax administration. " To understand the socio-economic effects of specific tax mechanisms " To establish links between tax law and other branches of law " To understand and evaluate specific basic concepts for each type of taxation " To cultivate a thorough knowledge of the legal provisions and jurisprudence relating to the content of this course. This is the basic course in tax law, which can be supplemented by the "focus" course on "Company law" and the option "Tax law".</p>
Evaluation methods	<p>Assessment in the form of a written examination in the January session for 10 points out of 20.</p> <p>Continuous assessment in the form of two tests of theoretical and practical knowledge (MCQs and open questions) to be held at the end of October (5 points) and the end of November (5 points), for a total of 10 points out of 20 in the final mark. In case of justified absence(s), a make-up test is organised in December.</p> <p>If the credits for LDROI2101 are not validated in the January session, the result of the continuous assessment is carried over to the August session.</p>
Teaching methods	Lectures complimented three interactive,practice-oriented sessions, for which preparatory readings are required.
Content	<p>The aim of the Tax Law and Accounting Law course is to provide the student with a basic knowledge of the general principles and main taxes of the Belgian tax system, both direct taxes (personal and corporate income tax) and indirect (in particular value added tax and registration duties), also in its European and international dimension. In order to facilitate the understanding of corporate income taxation techniques (individuals and companies), the course is complemented by an introduction to accounting law, in particular as it relates to income taxes.</p> <p>More specifically, the objectives are to</p> <ul style="list-style-type: none"> <li>To integrate the general principles governing the concept of tax, the international and European dimension of taxation, the internal allocation of powers and the relationship between taxpayers and tax administration.</li> <li>To understand the economic, social and environmental impact of certain tax policies</li> <li>Establish links between tax law and other branches of law, in particular accounting law.</li> <li>Understand and master the basic concepts of each type of tax (PIT, CIT, VAT and registration duties)</li> <li>Have a thorough knowledge of the legal provisions and jurisprudence relating to the subject matter taught.</li> </ul> <p>This is a basic training in tax law and accounting law, which can be further refined in the "Business Law" major and in the "Tax Law" option.</p> <p>Translated with <a href="http://www.DeepL.com/Translator">www.DeepL.com/Translator</a> (free version)</p>
Bibliography	Une bibliographie d'ouvrages de reference est fournie aux étudiants au début du cours

Faculty or entity in charge	BUDR
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<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	<a href="#">DROI2M</a>	7		
Master [120] in Management	<a href="#">GEST2M</a>	7		