

Economic Law and Taxation

5.00 credits

2021

60.0 h

Q1

Teacher(s)	De Wolf Patrick ;De Wolf Michel ;			
Language :	French			
Place of the course	Louvain-la-Neuve			
Prerequisites	The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.			
Main themes	From Commercial Law to Economic Law: - the tradesman's statute (company registration, operation of the Commercial Court system, application of accountancy law, possibility for legal settlement, risk of bankruptcy) - the commercial act regime - competition law - consumer protection Company law: - why found a company - constituent components of a company - study of public limited companies - outline of other forms of companies - restructuring and liquidation Taxation: - overview of taxation in Belgium and in Europe - key aspects of corporation tax - aspects of personal income tax.			
Learning outcomes	At the end of this learning unit, the student is able to : Economic activity is conducted within a framework governed by legal provisions. The primary objective of this course is to introduce students to the relevant standards, and more generally, to encourage them to take the legal dimension of economic problems into account. Given the complexity, contingency, instability even, which are typical of legal provisions, it is particularly important that students develop the reflex of consulting the texts. While the course requires students to learn a significant amount of the subject matter by heart, the crucial test of whether students have acquired really valuable knowledge lies in their ability to apply the ideas taught in class to concrete situations			
Evaluation methods	Written evaluation during the various sessions under the form of multiple choices.			
Teaching methods	Ex cathedra lessons and/or inversed class-rooms and/or personal study of some questions.			
Content	The course develops three main themes: economic law (including competition law, consumer protection and insolvency of enterprises); company law; taxation (overview of taxes in Belgium and Europe, the basic concepts of corporate tax and individuals taxation).			
Bibliography	 M. De Wolf, Eléments de droit économique, Erasme / Anthémis, dernière édition disponible. M. De Wolf, P. De Wolf, P. Saerens et F. Tchekemian, Eléments de droit des sociétés et des associations, Erasme / Anthémis, dernière édition disponible. 			
Other infos	Course entry requirements: Students should have had a course introducing them to the Belgian or at least Civil law principles.			
Faculty or entity in charge	ESPO			

Programmes containing this learning unit (UE)					
Program title	Acronym	Credits	Prerequisite	Learning outcomes	
Bachelor in Human and Social Sciences	HUSO1BA	5	LESPO1122	٩	
Bachelor : Business Engineering	INGE1BA	5	LESPO1122	٩	
Bachelor in Economics and Management	ECGE1BA	5	LESPO1122	٩	
Minor in Human and Social Sciences	MINHUSO	5		٩	