




3.00 credits

60.0 h

Q1

Language :	French
Place of the course	Bruxelles Saint-Louis
Prerequisites	Students taking the course must have completed a basic accounting course as well as a corporate tax course.
Learning outcomes	<b>At the end of this learning unit, the student is able to :</b> Students must integrate the taxation of acquisitions and corporate reorganizations. At the end of the course, they must have integrated the tax reflexes enabling them to give an initial opinion on the tax consequences related to these operations, and to adequately advise the buyer, the seller or the companies involved in the reorganization operation. The aim of the course is also to analyze the relevant provisions of corporate law and accounting law.
Evaluation methods	The assessment is based on a two-hour written exam.
Teaching methods	The course is delivered through the presentation of slides that explain the theory, followed each time by the resolution of practical cases. The last course is entirely dedicated to the resolution of practical cases as well as the review of the essential notions of the course. The active participation of students is solicited.
Content	The course consists of the following chapters : <ul style="list-style-type: none"> <li>- Taxation of acquisitions (purchase of assets versus purchase of shares)</li> <li>- Reconciliation between accounting and tax equity</li> <li>- Share buybacks</li> <li>- Domestic and cross-border mergers, demergers, partial demergers</li> <li>- Contributions of industry or universality of goods</li> <li>- Head office transfers to and from Belgium</li> <li>- Non-resident reorganization transactions</li> </ul>
Bibliography	Le support du cours est un livre paru aux éditions Anthémis, comprenant un ensemble de références doctrinales, jurisprudentielles et administratives. <hr style="width: 20%; margin-left: 0;"/> The support of the course is a book published by Anthémis, including a set of doctrinal, jurisprudential and administrative references.
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] : Business Engineering	INGM2M	3		
Master [120] in Management	GEST2M	3		
Master [120] in Management	GESM2M	3		
Master [120] : Business Engineering	INGE2M	3		