


6.00 credits

15.0 h + 15.0 h

Q2

Teacher(s)	Janssen Frédéric ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	<p>Book I: the fundamental principles of tax law</p> <p>Book II: individuals liable for personal income tax</p> <p>Book III: different types of income</p> <p>Book IV: real estate taxation</p> <p>Book V: taxation of movable assets</p> <p>Book VI: taxation of corporate executives</p> <p>Book VII: tax on handing over businesses free of charge or in return for payment</p> <p>Book VIII: the capital gains system</p> <p>Book IX: management of private wealth, speculation income or professional income: a complicated arbitration</p> <p>Book X: taxation aspects of the deductibility of 'management fees'</p>
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>1 On completion of this course, students will be able to understand the tax system of complex operations (real estate, corporate restructuring) and give initial advice.</p>
Evaluation methods	Written examination (exam session)
Teaching methods	Lectures with case law analysis
Bibliography	<ul style="list-style-type: none"> • Tiberghien, Manuel de Droit Fiscal, 2020/2021 • M. De Wolf, J. Thilmany et J. Malherbe, Impôt des personnes physiques, Larcier, 2013 • Th. Afschrift, L'impôt des personnes physiques, Larcier 2005 • E. Boigelot, La fiscalité des cadres et des dirigeants d'entreprises, Larcier, 2006 • P-F Coppens, L'entreprise face au droit fiscal belge, 2 tomes, Larcier 2009
Faculty or entity in charge	CLSM

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