

Teacher(s)	Van de Velden Kim ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>On completion of this course, students will be able:</p> <p>1</p> <ul style="list-style-type: none"> • To resolve the majority of problems relating to tax faced by individuals and companies in the context of their regular business activities; • To optimise their tax positions in these simple cases.
Evaluation methods	<p>Topical paper (30%) Written examination (70%) The student will be assessed not only on his knowledge, but also:</p> <ul style="list-style-type: none"> • on his ability to use the Belgian Income Tax Code; • on his understanding of the tax mechanisms and tax rules; • on his aptitude to apply them in practice; • on his ability to express a clear, concise and structured answer to the asked questions, with reference to the applicable legal provisions.
Teaching methods	<p>Lectures. Exercices are integrated during lectures. Jurisprudential illustrations.</p>
Content	<p>1. Introduction</p> <ul style="list-style-type: none"> • General principles of law and Belgian taxation • Interaction with commercial, corporate and accounting law <p>2. Personal income tax (PIT)</p> <ul style="list-style-type: none"> • PIT income categories • The tax base of individuals • The personal situation of the taxpayer • Real estate taxation • Taxation of movable assets • Conducting a business activity • Individual non-resident income tax <p>3. Corporate income tax</p> <ul style="list-style-type: none"> • Relations between tax and accounting standards • Taxable persons • Determination of the taxable basis • Deductions and exemptions • Tax computation • Notions of international taxation • Group taxation and restructurings • Basic notions of tax litigation
Inline resources	<ul style="list-style-type: none"> • Slides on the Student Corner before the written examination • Ad hoc documents on the Student Corner • www.fisconetplus.be • www.curia.eu
Bibliography	<ul style="list-style-type: none"> • De Wolf, M., Thilmann, J. et Malherbe, J. (2013), Impôt des personnes physiques, Larcier • Darte, D., et Noël, Y. (2020), Maîtriser l'impôt des sociétés, EdiPro • Deklerck, L., (2020), Manuel pratique d'impôt des sociétés, Larcier, 11e éd.

Other infos	/
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		