


3.00 credits

7.5 h + 7.5 h

Q1

Teacher(s)	Hougardy Yves ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	<p>Chapter I: The taxing rights of municipalities</p> <p>A. Introduction: What is a municipality?</p> <p>B. Seat of the taxing rights of the municipality</p> <p>C. Impact of the tax/fee/payment distinction</p> <p>D. Municipal taxation</p> <p>E. Tax regulation and procedural elements</p> <p>F. Examples of municipal taxes</p> <p>Chapter II: The taxing rights of provinces</p> <p>A. Introduction: What is a province?</p> <p>B. The implementation of provincial taxation</p> <p>Chapter III: The taxing rights of the Communities and Regions</p> <p>A. History of the taxing rights of the Communities and Regions</p> <p>B. The Regions</p> <p>a) Regional tax authority</p> <p>1' Foundations</p> <p>2' In the Walloon Region</p> <p>3' Procedural elements</p> <p>b) Secondary taxing rights: 'Regional taxes'</p> <p>c) Derived taxing rights</p> <p>d) Limits</p> <p>C. The Communities</p> <p>a) Community taxing rights</p> <p>b) Secondary taxing rights: 'Community taxes'</p> <p>c) Derived taxing rights: 'Shared Community taxes'</p>
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 define the respective taxing rights of the municipalities, provinces, communities and regions • to master current procedures in the context of local and regional taxes
Evaluation methods	Written examination
Teaching methods	Lectures
Bibliography	La procédure en matière de taxes locales ' Établissement et contentieux du règlement'taxe et de la taxe ' Jean'Pierre Magremanne, Frédéric Van De Gejuchte ' Editions Larcier
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	3		
Executive certificate in Corporate Tax	FISE9CE	3		