


6.00 credits

15.0 h + 15.0 h

Q2

Teacher(s)	de Foy Gilles ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. Inheritance tax</p> <ul style="list-style-type: none"> • Basis of the taxation • Taxable assets <p>- Existing assets - Evaluation of taxable assets - Assimilations with taxable assets</p> <ul style="list-style-type: none"> • Liabilities • The declaration of estate • Special items • Rates <p>2. Stamp duty</p> <ul style="list-style-type: none"> • Stamp duty formalities and obligation • The basic rules of tax collection • The scale of rates applicable to various legal acts, notably: <p>- conveyance tax on real estate - leases - constitutions and disposals of securities - shares and similar operations - companies - donations</p> <ul style="list-style-type: none"> • Tax exemptions and refunds
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 and analyse the traditional tax situation in relation to registration and inheritance law.</p>
Evaluation methods	Written examination
Teaching methods	Lectures
Bibliography	<ul style="list-style-type: none"> • A. Culot, Manuel des droits d'enregistrement (9ème édition), Collection des Cahiers de fiscalité pratique, Larcier, 2021 • A. Culot, Manuel des droits de succession (9ème édition), Collection des Cahiers de fiscalité pratique, Larcier, 2021 • F. Werdefroy, Droits d'enregistrement, Malines, Kluwer, 2020 • A. Mayeur (Mise-à-jour par M. PETIT) 2020-2021, Droits de succession, Malines, Kluwer, 2021
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		