


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	Cfr. support et cours magistraux
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		