


6.00 credits

15.0 h + 15.0 h

Q1

Teacher(s)	Thilmany Jean ;
Language :	French
Place of the course	Charleroi
Prerequisites	/ <i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Main themes	Studies of the tax implications of transactions involving the following elements: <ul style="list-style-type: none"> • Share capital and fiscal capital: constitution, increase, reduction and repayment of capital; • Revaluation gains; • Tax-free reserves (investment reserve, subsidies, etc.); • Capital gains realised; • Transferring a universality of assets or a branch of activity; • Dividends; • Share redemption; • Liquidation.
Learning outcomes	At the end of this learning unit, the student is able to : 1 On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company.
Evaluation methods	Written examination. The student will be evaluated not only on his knowledge, but also: <ul style="list-style-type: none"> • on his ability to use the Belgian Income Tax Code; • on his understanding of the mechanisms and rules that are specific to the tax system; • on his ability to express a clear and structured answer to the asked questions.
Teaching methods	Lectures illustrated by exercises and case studies. On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company.
Content	Fiscal capital: constitution, increase, reduction and repayment of capital Tax-free reserves (write-downs on receivables, provisions for liabilities and charges, subsidies...) Revaluation gains Dividends Indirect profit transfers Liquidation Acquisition of own shares Transferring a universality of assets or a branch of activity
Inline resources	Syllabus and PowerPoint files (on the Student Corner)
Bibliography	- Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier, 11e éd., 2020 - Maîtriser l'impôt des sociétés, D. Dartet et Y. Noël, Edipro, Ed. 2022
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	MGEHC2149	
Executive certificate in Corporate Tax	FISE9CE	5		