



6.00 credits

15.0 h + 15.0 h

Q2

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| 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 |
| Faculty or entity in charge | CLSM |

| Programmes containing this learning unit (UE) | | | | |
|--|---------|---------|--------------|---|
| Program title | Acronym | Credits | Prerequisite | Learning outcomes |
| Executive certificate in Personal Tax | FISP9CE | 5 | |  |
| Master [120] in Management (shift Schedule 2) | FEHC2M | 6 | |  |