


5.00 credits

15.0 h + 15.0 h

Q2

Teacher(s)	Janssen Frédéric ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	Book I: the fundamental principles of tax law Book III: individuals liable for personal income tax Book III: different types of income Book IV: real estate taxation Book V: taxation of movable assets Book VI: taxation of corporate executives Book VII: tax on handing over businesses free of charge or in return for payment Book VIII: the capital gains system Book IX: management of private wealth, speculation income or professional income: a complicated arbitration Book X: taxation aspects of the deductibility of 'management fees'
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 understand the tax system of complex operations (real estate, corporate restructuring) and give initial advice.
Evaluation methods	Written examination (exam session)
Teaching methods	Lectures with case law analysis
Bibliography	<ul style="list-style-type: none"> • Tiberghien, Manuel de Droit Fiscal, 2022/2023 • M. De Wolf, J. Thilmany et J. Malherbe, Impôt des personnes physiques, Larcier, 2013 • Th.Afschrift, l'impôt des personnes physiques, Larcier 2005 • E.Boigelot, La fiscalité des cadres et des dirigeants d'entreprises, Larcier, 2006 • P-F Coppens, L'entreprise face au droit fiscal belge, 2 tomes, Larcier, 2009 • O. D'AOUT, D. DARTE, N. HONHON, B. MARISCAL, J. PICAUVET, L'impôt des personnes physiques, édition 2023, Anthémis • I. VAN DE WOESTEYNE, Handboek personenbelasting, Intersentia, 2021-2022
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	5		