

5.00 credits	30.0 h + 15.0 h	Q1
--------------	-----------------	----

Teacher(s)	Ceci Emanuele ;Van de Velden Kim ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <p>On completion of this course, students will be able:</p> <p>1       • To resolve the majority of problems relating to tax faced by individuals and companies in the context of their regular business activities;                  • To optimise their tax positions in these simple cases.</p>
Evaluation methods	<p>Topical paper (20%)            Written examination (80%)            The student will be assessed not only on his knowledge, but also:</p> <ul style="list-style-type: none"> <li>• on his ability to use the Belgian Income Tax Code;</li> <li>• on his understanding of the tax mechanisms and tax rules;</li> <li>• on his aptitude to apply them in practice;</li> <li>• on his ability to express a clear, concise and structured answer to the asked questions, with reference to the applicable legal provisions.</li> </ul>
Teaching methods	<p>Lectures.            Exercices are integrated during lectures.            Jurisprudential illustrations.</p>
Content	<p>1. Introduction</p> <ul style="list-style-type: none"> <li>• General principles of law and Belgian taxation</li> <li>• Interaction with commercial, corporate and accounting law</li> </ul> <p>2. Personal income tax (PIT)</p> <ul style="list-style-type: none"> <li>• PIT income categories</li> <li>• The tax base of individuals</li> <li>• The personal situation of the taxpayer</li> <li>• Real estate taxation</li> <li>• Taxation of movable assets</li> <li>• Conducting a business activity</li> <li>• Individual non-resident income tax</li> </ul> <p>3. Corporate income tax</p> <ul style="list-style-type: none"> <li>• Relations between tax and accounting standards</li> <li>• Taxable persons</li> <li>• Determination of the taxable basis</li> <li>• Deductions and exemptions</li> <li>• Tax computation</li> <li>• Notions of international taxation</li> <li>• Group taxation and restructurings</li> <li>• Basic notions of tax litigation</li> </ul>
Inline resources	<ul style="list-style-type: none"> <li>• Slides on the Student Corner before the written examination</li> <li>• Ad hoc documents on the Student Corner</li> <li>• <a href="http://www.fisconetplus.be">www.fisconetplus.be</a></li> <li>• <a href="http://www.curia.eu">www.curia.eu</a></li> </ul>

Bibliography	<ul style="list-style-type: none"> <li>• De Wolf, M., Thilmany, J. et Malherbe, J. (2013), Impôt des personnes physiques, Larcier</li> <li>• Darté, D., et Noël, Y. (2020), Maîtriser l'impôt des sociétés, EdiPro</li> <li>• Deklerck, L., (2020), Manuel pratique d'impôt des sociétés, Larcier, 11e éd.</li> <li>• Meskens, C. et Decock, B. (2023), Vademecum vennootschapsbelasting, Larcier</li> </ul>
Other infos	/
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	5		