



5.00 credits

7.5 h + 7.5 h

Q1

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| 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) | | | | |
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| Program title | Acronym | Credits | Prerequisite | Learning outcomes |
| Master [120] in Management (shift Schedule 2) | FEHC2M | 5 | |  |
| Executive certificate in Corporate Tax | FISE9CE | 3 | |  |