



## DRT

DESO2207 Tax Law I

[30h+18h exercises] 4.5 credits

This course is taught in the 1st semester

**Teacher(s):** Jacques Autenne, Jacques Malherbe  
**Language:** french  
**Level:** 2nd cycle course

### Aims

The aim of Tax Law I course is to make a thorough study of the general principles of Tax Law: income tax, value added tax, property registration tax, inheritance taxes, the procedural aspects of the introduction of taxation, the various legal recourses offered to the taxpayer as well as the sanctions applicable. It highlights the relationships between taxation, economic activity and also the family situation and personal status of taxpayers.

### Main themes

The course analyses the two main categories of direct taxes: income tax and corporate tax. They are studied in a comprehensive manner.

As far as income tax is concerned, firstly taxpayers are defined, and then the different types of income are defined: - income from property,

- income from stocks and shares,
- professional income,
- miscellaneous income.

For each category, the following aspects are studied :

- the tax base: gross revenue, deductions, net revenue;
- the collection method: tax deducted at source, fiscal taxation;
- the rate: globalisation or separate taxation and the economic rationale.

In the income tax context, the following types of income are covered:

- salaried income;
- the profits of the liberal professions;
- pension payments.

The tax on profits from all business activity are studied in the context of corporate tax.

The family and social dimensions of taxation are analysed from the point of view of various forms of deductible income and tax allowances.

As far as corporate tax is concerned, corporate tax liability is investigated, then the tax on profits from business activities, together with the accounting definition of profit and definition of profit in individual companies and then, finally, the general rates of taxation.

An introduction to fiscal procedures and to the international dimension of taxation end this part of the course.

### Content and teaching methods

The first part of the Tax Law I course is devoted to general personal income tax. It involves the study of substantive Tax Law: taxpayers, tax on income from property, general principles of taxation on stocks and shares, professional income tax, various categories of incomes, capital gains, deductions and losses. The examination of income tax ends with a study of miscellaneous income.

In the second part of the course, some procedural aspects of taxation are examined: declaration, taxation procedures, legal remedies and sanctions. Indirect taxes are also looked at: value added tax, property registration tax and inheritance taxes. The subjects in the second part of the course are taught during alternate weeks.

**Other credits in programs**

<b>DROI22</b>	Deuxième licence en droit	(4.5 credits)	Mandatory
<b>DROI23</b>	Troisième licence en droit	(4.5 credits)	