



Faculté de droit

DRT

DESO2217 **Tax Law II**

[30h+18h exercices] 4.5 credits

This course is taught in the 1st and 2nd semester

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

Aims

Direct Taxation

Main themes

The first part of the course aims to study in depth the taxation of publicly quoted corporations compared with individual corporations.

For instance:

- definition of corporate profits: reserves, dividends, non-admissible expenses, capital gains tax, etc;
- corporate taxation rates;
- examination of foreign income and impact of international agreements.

The second part of the course analyses the burden of proof as well as procedures in the field of direct taxation. Notably:

- declaration, control, admissible evidence of proof;
- taxation, judicial claims, appeals;
- recuperation of tax;
- tax offences and their links with criminal law;
- international cooperation between tax systems.

Other credits in programs

DROI22	Deuxième licence en droit	(4.5 credits)
DROI23	Troisième licence en droit	(4.5 credits)