

## Faculty of Law



### DESO2509 Corporate notarial law

[45h] 7 credits

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

**Teacher(s):** Pierre Nicaise  
**Language:** French  
**Level:** Second cycle

#### Aims

The aims of this course are the theoretical study and drafting of the most common contracts concerning companies (public limited liability companies, private limited liability companies, co-operative companies): formation, amendments to articles of association, increase and decrease in capital, dissolution and winding-up, merger and break-up.

#### Main themes

The course material is studied from the point of view of the notary public, and covers the most common types of companies. On the basis of theoretical corporate law, it examines common cases handled by notaries public in their professional practice. Sometimes the opposite approach is used: the theory is rebuilt starting from a concrete example. The mission of the notary public is defined, including his/her essential role as co-ordinator as part of a multidisciplinary process (together with consultants or company managers, but also with accountants, auditors, tax advisers, lawyers, etc.). Emphasis is placed on the role of the notary public, as well as on the tax implications of each aspect studied.

Corporate taxation is analysed, including capital gains, corporate strategies and their consequences for the company, acquisitions, re-assignment of shares, etc. The course then analyses the social situation of company directors, including life insurance.

The following topics are covered in depth: evaluation of company shares, the establishment of subsidiaries, or branches of foreign companies, and real estate taxation. The European perspective on taxation and corporate law is also thoroughly analysed.

#### Content and teaching methods

For each common type of company, there is an examination of matters that must be dealt with by the notary public in his/her capacity as public official for authentication, but also as private advisor to the parties, not only when signing contracts, but also before and after. This covers the drafting and analysis of standard forms of contracts, in addition to the establishment of complete company dossiers, a checklist, drafting annexes to documents, powers of attorney and agreements between associates.

Another aspect of the course concerns tax implications: registration taxes and VAT, which are a direct result of the contracts signed before the notary public, but also information on the tax implications for company contracts. Different types of companies are also studied: specialised companies, capital companies, management companies and other innovative arrangements. The course must give students the skills to entirely manage a company dossier of moderate difficulty at the start of their professional career.

#### Programmes in which this activity is taught

**NOT3DS** Licence en notariat (Diplôme d'études spécialisées)

#### Other credits in programs

**NOT3DS** Licence en notariat (Diplôme d'études spécialisées)

Mandatory