

Faculty of Economic, Social and Political Sciences



ECGE1221 Commercial law and taxation

[60h] 6 credits

Teacher(s): Michel De Wolf, Patrick De Wolf
Language: French
Level: First cycle

Aims

Economic activity is conducted within a framework governed by legal provisions. The primary objective of this course is to introduce students to the relevant standards, and more generally, to encourage them to take the legal dimension of economic problems into account.

Given the complexity, contingency, instability even, which are typical of legal provisions, it is particularly important that students develop the reflex of consulting the texts.

While the course requires students to learn a significant amount of the subject matter by heart, the crucial test of whether students have acquired really valuable knowledge lies in their ability to apply the ideas taught in class to concrete situations

Main themes

From Commercial Law to Economic Law:

- the tradesman's statute (company registration , operation of the Commercial Court system, application of accountancy law , possibility for legal settlement, risk of bankruptcy)
- the commercial act regime
- competition law
- consumer protection

Company law:

- why found a company
- constituent components of a company
- study of public limited companies
- outline of other forms of companies
- restructuring and liquidation

Taxation:

- overview of taxation in Belgium and in Europe
- key aspects of corporation tax
- aspects of personal income tax.

Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Course entry requirements: Students should have taken the Foundations of Law course

Other credits in programs

ECGE12BA	Deuxième année de bachelier en sciences économiques et de gestion	(6 credits)	Mandatory
GLIB21MS/ED	Première année de master en sciences et technologies de l'information et de la communication, à finalité spécialisée (édition)	(4.5 credits)	
GLIB22MS/ED	Deuxième année de master en sciences et technologies de l'information et de la communication, à finalité spécialisée (édition)	(4.5 credits)	
GLIB22MS/LI	Deuxième année de master en sciences et technologies de l'information et de la communication, à finalité spécialisée (librairie)	(4.5 credits)	
HUSO12BA	Deuxième année de bachelier en sciences humaines et sociales	(6 credits)	Mandatory
INGE12BA	Deuxième année de bachelier en ingénieur de gestion	(6 credits)	Mandatory
SINF12BA	Deuxième année d'études de bachelier en sciences informatiques	(6 credits)	