

Faculty of Law**DESO2329 Advanced Tax Law**

[30h] 4.5 credits

This two-yearly course is taught in 2007-2008, 2009-2010,...

This course is taught in the 2nd semester

Teacher(s): Michel De Wolf

Language: French

Level: Second cycle

Aims

To provide the student with theoretical and practical knowledge in the national and international taxation of Belgian companies, including elements of tax planification

Main themes

This course is, above all, consecrated to the examination of the taxation rules for company profits (tax base, tax deductible elements, calculation and tax payments) and to the special fiscal treatment of certain operations carried out by companies (added values, buying back shares, liquidations, mergers, break-ups, take-overs). The tax rules concerning non-resident tax payers and non-profit aspiring moral individuals, also feature on this course.

The course concludes with the presentation of a problem concerning double international taxation and the procedures according to which the national legislation and international conventions reduce or write off tax. Certain specific questions will be gone into in depth, depending on the evolution and current nature of the doctrine or jurisprudence.