

Local and Regional Taxes (F000837)

Course size *(nominal values; actual values may depend on programme)*

Credits 3.0

Study time 90 h

Course offerings and teaching methods in academic year 2024-2025

A (semester 1)

Dutch

Gent

lecture

seminar

Lecturers in academic year 2024-2025

Roggeman, Annelies

EB22

lecturer-in-charge

Offered in the following programmes in 2024-2025

crdts

offering

Master of Science in Teaching in Economics(main subject Business Economics)

3

A

Master of Science in Business Economics (main subject Accountancy)

3

A

Master of Science in Business Economics (Double Degree)(main subject Accountancy)

3

A

Master of Science in Business Economics (Double Degree)(main subject Corporate Finance)

3

A

Master of Science in Business Economics (main subject Corporate Finance)

3

A

Master of Science in Business Economics (Double Degree)(main subject Marketing)

3

A

Master of Science in Business Economics (main subject Marketing)

3

A

Master of Science in Complementary Studies in Business Economics(main subject Taxation)

3

A

Teaching languages

Dutch

Keywords

Municipal and provincial taxes, regional taxes, tax competences and restrictions

Position of the course

The importance of local taxes has increased considerably over the last years, given the fact that local authorities are looking for new sources of income in order to finance the expenses due to extended competences.

The jurisdiction indicates that also the disputes are increasing, for which an insight in the matter is necessary. The same goes for the regional fiscality. The regions dispose as well of a fiscal autonomy which is used to introduce new taxes.

Besides, a lot of federal taxes have been assigned to the regions.

The purpose of this element in the training consists in obtaining insights in the fiscal competences of the local and regional authorities, the restrictions of these competences, the rules regarding the establishment and recovery/collection of the taxes, etc...

Contents

A. Local taxes

1. Competences of the local authorities on the fiscal level (fiscal autonomy)
2. Restrictions of the fiscal competences
3. Establishment and recovery/collection
4. Business and sustainability aspects of local taxes

B. Regional taxes

1. Competences of regional taxes
2. Regional taxes included in the Special Finance Law
3. Restrictions of fiscal competences
4. Discussion of certain Flemish, Walloon and Brussels regional taxes

Initial competences

A basic legal and tax knowledge is recommendable

Final competences

- 1 Gaining insight in the competences, restrictions and procedure of local taxes.
- 2 Gaining insight in regional taxes.
- 3 Being able to critically judge local or regional tax regulations.
- 4 Being able to advice a client to determine his position facing local or regional taxes.
- 5 Discuss business aspects of local taxation.

Conditions for credit contract

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

Conditions for exam contract

This course unit cannot be taken via an exam contract

Teaching methods

Seminar, Lecture

Extra information on the teaching methods

Lecture, with emphasis on the interaction between the trainees. During classes students prepare some assignments/cases that will be discussed afterwards.

Study material

Type: Slides

Name: Slides en hand-outs

Indicative price: € 10

Optional: no

Available on Ufora : Yes

References

- De Jonckheere, M., & De Jonckheere, T. (2021). Handboek lokale belastingen. Die Keure.
- De Braekeleer, S. (2023). Fiscaal compendium. Lokale en regionale belastingen. Wolters Kluwer.
- Lauwers, T. (2019). Fiscaliteit anders bekeken: lokale belastingen. Academia Press.
- Lauwers, T. (2019). Fiscaliteit anders bekeken: regionale belastingen. Academia Press.
- Other references are available on Ufora

Course content-related study coaching

Questionnaire during or outside class.

Upon request of the trainees, meetings can be arranged with the teacher in order to obtain more information regarding certain elements of the study.

Assessment moments

end-of-term assessment

Examination methods in case of periodic assessment during the first examination period

Written assessment with open-ended questions

Examination methods in case of periodic assessment during the second examination period

Written assessment with open-ended questions

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Extra information on the examination methods

Written exam with open questions, applications and cases.

Calculation of the examination mark

Period bound evaluation : 100%

