

Tax Procedure (F000839)

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 2)

Dutch

Gent

lecture

Lecturers in academic year 2024-2025

Speecke, Johan

EB22

lecturer-in-charge

Offered in the following programmes in 2024-2025

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

crdts

3

offering

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

Tax law, formal tax law, assessment of taxes, collection of taxes, litigation

Position of the course

A tax system (such as income tax, VAT, inheritance tax etc.) can only lead to effective taxation through a set of rules aimed at the assessment and the collection of taxes.

This set of rules is often indicated as "Tax Procedures" or "Formal Tax Law", whereas "Material Tax Law" refers to the tax system itself.

Since tax procedures are the indispensable link between the tax system and its practical application, these procedures have to be considered as an essential part of a fiscal education.

Contents

In dit opleidingsonderdeel wordt enkel de procedure op het vlak van de inkomstenbelastingen bestudeerd. De regels die voor andere belastingstelsels gelden komen in de betreffende opleidingsonderdelen aan bod.

De aangifte

Het onderzoek en de controle van de aangifte

De bewijsvoering

Het betwisten van een aanslag

De invordering van een aanslag

Initial competences

In this course we often refer to concepts, rules and principles from other branches of the law. It is therefore recommendable that the student knows the basic concepts from public and private law.

Final competences

1 The student has an in-depth knowledge of the tax procedures and in particular of the

consequences which derive from a violation of these procedures.

- 2 The student is able to judge whether the action of the tax authorities is legal, among other things in relation to the powers of investigation and the rules of evidence.
- 3 The student is aware of the complications which could be caused by a tax litigation, as well as regards the defence itself as the position of the taxpayer as debtor of the contested tax.
- 4 Be able to deal with complex problems:
 - be able to reflect in a critical way on complex situations
 - be able to anticipate eventual complications and problems
- 5 Have knowledge of the latest evolutions of the subject matter; in this regard it should be pointed out that the continuous evolution of the legislation, the administrative practice and the jurisprudence, imposes high standards in the field of permanent education.

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

Lecture

Extra information on the teaching methods

Voor dit opleidingsonderdeel is het noodzakelijk de onderwijsactiviteiten bij te wonen. Hoorcollege, met nadruk op de interactie met de studenten. Casussen worden samen met de studenten behandeld.

Study material

Type: Syllabus

Name: tax Procedure

Indicative price: Free or paid by faculty

Optional: no

Language : Dutch

Number of Pages : 100

Oldest Usable Edition : 2024

Available on Ufora : Yes

Online Available : Yes

Available in the Library : No

Available through Student Association : No

References

Course content-related study coaching

There is room for questioning during or after classes.

On request additional meetings between students and teacher can be arranged for supplementary explanation on certain topics of the course.

Assessment moments

end-of-term assessment

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

Oral assessment

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

Oral assessment

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Extra information on the examination methods

Oral exam, written preparation.

Calculation of the examination mark

Periodically (100%)