

Legislation on Succession and Registration (F000840)

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

Verdickt, Bart

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

Real estate, gifts, inheritance, law, apply

Position of the course

Tax law- Indirect taxes

Contents

Registration taxes:

1. Requirement of registration and formalities for registration
2. General provisions
3. Proportional registration fees on real estate
4. Proportional registration fees on gifts
5. Gifts of family business or family company

Inheritance taxes:

1. Basic principles on inheritance taxes and on inheritance law (civil law)
2. Declaration to determine basis for inheritance taxes
3. Fiction regulations
4. Tarification and payment
5. Estate planning

Initial competences

Basic knowledge of general law terminology in civil and corporate law

Final competences

- 1 knowledge of the basic concepts and principles of registration and inheritance tax law

- 2 be able to search for the applicable law provisions, to read and to understand them
- 3 be able to apply his knowledge on specific situations.
- 4
- 5

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, Independent work

Extra information on the teaching methods

lectures with powerpoint presentation as guideline

Study material

Type: Handbook

Name: Wetboek Registratierechten en Wetboek Successierechten

Indicative price: Free or paid by faculty

Optional: no

Online Available : Yes

Additional information: (online te raadplegen via Ficonet via volgende link)

<http://ccff02.minfin.fgov.be/KMWeb/browseCategory.do?method=browse¶ms.selectedCategoryId=4100http://ccff02.minfin.fgov.be/KMWeb/browseCategory.do?method=browse¶ms.selectedCategoryId=4450>

Type: Handbook

Name: Vlaamse Codex Fiscaliteit

Indicative price: Free or paid by faculty

Optional: no

Online Available : Yes

Additional information: (online te raadplegen via Codex Vlaanderen, en via volgende link)

<https://codex.vlaanderen.be/Zoeken/Document.aspx DID=1023499¶m=inhoud&ref=search>

Type: Slides

Name: Cursusnota's

Indicative price: Free or paid by faculty

Optional: no

Available on Ufora : Yes

References

Reference works to be found in the written course

Course content-related study coaching

Questions can be asked during the lectures. or via e-mail.

Assessment moments

end-of-term assessment

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

Written assessment

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

Written assessment

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.

Not only multiple choice questions.

The students should consult the legislative texts during the exam

The students need to bring these texts themselves

These texts may not be annotated

Calculation of the examination mark