

Tax Planning and Strategy (F000895)

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	seminar lecture
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Lecturers in academic year 2024-2025

Verleyen, Isabelle	EB22	lecturer-in-charge
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Offered in the following programmes in 2024-2025

	crdts	offering
Master of Science in Complementary Studies in Business Economics(main subject Taxation)	3	A

Teaching languages

English, Dutch

Keywords

Tax planning, tax strategy

Position of the course

The course focuses on the integration of the various branches of tax law with related disciplines, such as company law, civil law, labor law and accounting law. The discussion and the analysis of a number of tax-related actual topics, are focused on the selection of a planning technique appropriate to the tax strategy. The approach is not limited to a purely legal analysis but also falls back on economic and methodological concepts.

Contents

The course is built upon a number of tax-related topics, for which guest speakers with a specific expertise can be invited.

Initial competences

The initial competences include a advanced knowledge of personal and corporate income taxes, the value added tax and accounting (technical and legal knowledge)

Final competences

- 1 Critically approach planning techniques in the light of the tax strategy.
- 2 Develop a vision on sustainable tax.
- 3 Interpret legal, fiscal and economic information effectively.
- 4 Forming a reasoned judgment of a planning and engineering technique, using the relevant legal sources and appropriate methods in tax research.
- 5 Pay attention to changes in tax law and in related disciplines.
- 6 Communicate professionally on problems relating to tax planning and strategy.
- 7 Approaching fiscal issues from a sustainable perspective and providing possible solutions.

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

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 complemented by educationally useful interviews, discussions, short assignments

and/or coached exercises

Study material

Type: Slides

Name: Handouts will be available via Ufora

Indicative price: Free or paid by faculty

Optional: no

References

References will be communicated through Ufora

Course content-related study coaching

Interactive counselling through Ufora

Assessment moments

end-of-term and continuous 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

Assignment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible in modified form

Calculation of the examination mark

First examination period

PE (50% of the final mark): written examen. Students can use a codex.

NPE (50% of the final mark): assignment.

When the student does not participate to the evaluation of one or more components or the student scores less than 7/20 for at least one of the components, he/she can no longer pass the entire course unit. If the total score is a mark of ten or more out of twenty, then this is reduced to the highest failing mark (9/20).

Second examination period

PE (100% of the final mark): written exam. Students can use a codex.