

## 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
<a href="#">Master of Science in Complementary Studies in Business Economics(main subject Taxation )</a>	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.