

Advanced Income Taxation (F000939)

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

Credits 6.0

Study time 180 h

Course offerings and teaching methods in academic year 2024-2025

A (semester 1)

Dutch

Gent

lecture

peer teaching

Lecturers in academic year 2024-2025

Van De Woestyne, Inge

RE21

lecturer-in-charge

Offered in the following programmes in 2024-2025

	crdts	offering
Master of Science in Teaching in Economics(main subject Business Economics)	6	A
Master of Science in Business Economics (main subject Accountancy)	6	A
Master of Science in Business Economics (Double Degree)(main subject Accountancy)	6	A
Master of Science in Business Economics (Double Degree)(main subject Corporate Finance)	6	A
Master of Science in Business Economics (main subject Corporate Finance)	6	A
Master of Science in Business Economics (Double Degree)(main subject Marketing)	6	A
Master of Science in Business Economics (main subject Marketing)	6	A
Master of Science in Complementary Studies in Business Economics(main subject Taxation)	6	A

Teaching languages

Dutch

Keywords

Taxable income, calculation of income tax, tax reductions, tax credits

Position of the course

This course builds on the knowledge acquired in the basic course in tax law.

The elements necessary to determine the taxable income of a taxable person are discussed.

Before the tax payable can be calculated, the taxable income of married couples, legal and de facto cohabitants needs to be allocated to the individual taxpayer.

The types of income that were not handled during the basic course are studied: profits and benefits from a previous professional activity, remuneration of assisting spouses and pensions.

After the amount of the total net income is determined, maintenance funds that would have been paid have to be deducted to arrive at the taxable income.

When the taxable income is determined, several steps are still needed before the amount of income tax payable is finally known. Numerous tax reductions have to be taken in account, as well as tax credits. Due to the partial regionalization of the income taxation, a significant amount of federal income tax measures have become regional.

Students are divided into small groups. Each group examines and analyzes a scientific article from a law magazine regarding a topic from the personal income tax. The content is presented to fellow students.

Contents

- Scope of income tax
- Determination of the taxable income
- Deductible amounts
- Tax reductions
- Tax credits

Initial competences

"Advanced Income taxation" supposes a basic knowledge of tax law.

Final competences

- 1 Scientific knowledge of income taxation.
- 2 Understanding of the structure of income taxation.
- 3 Interpret and reconstruct a tax assessment.
- 4 Having a scientific knowledge of the relation and interaction of income taxation with other branches of law.
- 5 Ability of using the research methodology.
- 6 Analyzing problems in a team, organizing thoughts logically and inform an audience.
- 7 Applying existing tax rules to new situations.
- 8 Following discussions within income taxation.
- 9 Detecting loopholes in the tax legislation.
- 10 Formulating creative solutions.
- 11 Developing an attitude of self-study and lifelong learning.
- 12 Sense of accuracy in juridical analysis.
- 13 Sense of responsibility in relation to the taxpayer

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

Access to this course unit via an exam contract is unrestricted

Teaching methods

Lecture, Peer teaching

Extra information on the teaching methods

microteaching : presentation of a scientific article

Study material

Type: Handbook

Name: Handboek personenbelasting 2024-25 (Intersentia)

Indicative price: € 42

Optional: no

Language : Dutch

Author : Inge Van De Woestyne

Type: Slides

Name: Personenbelasting

Indicative price: Free or paid by faculty

Optional: no

Language : Dutch

Type: Other

Name: Wetboek inkomstenbelasting (vb. Studentencodex ITAA-lex - Fiscale wetgeving)

Indicative price: € 42

Optional: yes

Language : Dutch

References

Luc Maes en Nicole Plets (eds.), *Handboek Personenbelasting*, Kluwer

Course content-related study coaching

Students can ask questions during the lectures or at any other time.

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

Skills test, Written assessment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible

Extra information on the examination methods

Periodic evaluation : written examination with open questions

Permanent evaluation : 1) written test (case(s)) 2) presentation

Calculation of the examination mark

Periodic evaluation : 50%

Permanent evaluation : 1) written test 25% 2) presentation 25%