

Advanced Corporate Taxation (F000940)

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

seminar

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 corporate tax, liquidation, reorganizations

Position of the course

This course builds on the knowledge acquired in the basic course in tax law. The student is already familiar with the concept of profits (taxable or tax exempt profits) and deductible and non-deductible expenses. These elements are refreshed. In addition, the knowledge of specific rules concerning corporation tax are further developed and deepened.

The sequence in which the various elements are discussed, allows to build gradually and systematically the understanding of the corporate tax return. Systematically the link is made to the corporate tax return; the idea here is to come to a complete understanding of the functioning of the tax return. A thorough knowledge of the functioning of the tax return has a positive influence on the theoretical knowledge of corporate income tax. When processing the corporate tax return students should be able to make the transition from the accounting balance sheet; therefore insight in the accounting process is needed.

The tax treatment of acquisitions of own shares and the liquidation or reorganization of a company is discussed.

During the exercise sessions a number of cases will be discussed. On the one hand the theoretical understanding of corporate taxation is strengthened and on the other hand the student is made familiar with the process of transferring theoretical knowledge of corporate taxation into the tax return. Students are asked to prepare these exercises.

When the taxable income is determined, several tax deductions have to be taken in account : dividends received deduction, tax deduction for innovation income, tax losses, investment deduction ... Corporate income tax also includes the secret

commission tax, liquidation reserve ...

Contents

- Taxable and tax exempt profits
- Deductible and non-deductible expenses
- Dividends received deduction
- Tax deduction for innovation income
- Tax losses
- Investment deduction
- Secret commission tax
- Liquidation reserve
- Acquisition of own shares
- Liquidation
- Reorganizations

...

Initial competences

The course 'advanced corporate taxation' supposes a basic knowledge of the taxation of profits (similar to the application in the personal income tax) and the accounting process.

Final competences

- 1 Scientific knowledge of corporate taxation.
- 2 Understanding of the structure of corporate taxation.
- 3 Understanding of the tax return in corporate taxation.
- 4 Having a scientific knowledge of the relation and interaction of corporate taxation with other branches of law.
- 5 Ability of using the research methodology.
- 6 Analyzing problems independently or in team, proposing a solution which is correctly transferred into the tax return.
- 7 Applying existing tax rules to new situations.
- 8 Following discussions within corporate 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 and transfer into the tax return.
- 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

Seminar, Lecture

Study material

Type: Handbook

Name: Handboek vennootschapsbelasting 2024-25 (Intersentia)
Indicative price: € 37
Optional: no
Language : Dutch
Author : Inge Van De Woesteyne

Type: Slides

Name: Vennootschapsbelasting
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

References

Yves Verdingh, *Vennootschapsbelasting*, Kluwer

Philippe Salens en Christ Taghon, *Aangifte Vennootschapsbelasting*, Maklu

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

Oral assessment

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

Oral assessment

Examination methods in case of permanent assessment

Written assessment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible

Extra information on the examination methods

Permanent evaluation : written examination with cases. Transition from the accounting balance to the tax return. including acquisitions of own shares, liquidation or reorganization.

Periodic evaluation : open questions

Calculation of the examination mark

Permanent evaluation : 50%

Periodic evaluation : 50%