



deductible for a VAT taxpayer.

3 The student must have a good understanding of those taxes which are a cost for a business.

4 Be able to calculate and estimate the tax consequences of business decisions.

5 Be able to prepare simple corporate income tax and vat returns.

#### **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**

Lecture

#### **Extra information on the teaching methods**

- Lectures where the relevant laws are examined
- Exercises in which the theorie is applied.

#### **Study material**

Type: Handbook

Name: Fiscaal recht in essentie

Indicative price: € 37

Optional: no

Language : Dutch

Author : Inge Van De Woestyne

ISBN : 978-9-40001-663-7

Number of Pages : 444

Oldest Usable Edition : As recent as possible

Online Available : No

Available in the Library : Yes

Available through Student Association : Yes

Usability and Lifetime within the Course Unit : regularly

Usability and Lifetime within the Study Programme : regularly

Usability and Lifetime after the Study Programme : regularly

#### **References**

The publications in Tijdschrift voor fiscaal recht (T.F.R.) and Algemeen Fiscaal Tijdschrift (A.F.T.)

#### **Course content-related study coaching**

During the lectures two session are organized during which exercises are given and explained.

#### **Assessment moments**

end-of-term assessment

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

Written assessment with multiple-choice questions

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

Written assessment with multiple-choice questions

#### **Examination methods in case of permanent assessment**

#### **Possibilities of retake in case of permanent assessment**

not applicable

#### **Extra information on the examination methods**

A multiple choice exam containing both theory questions and exercises.

#### **Calculation of the examination mark**

Bound to period (100 % - a score on 20 points)