

## Personal Income Tax (F710316)

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

**Credits 4.0**

**Study time 120 h**

**Course offerings and teaching methods in academic year 2024-2025**

A (semester 1)

Dutch

Gent

lecture

**Lecturers in academic year 2024-2025**

Verhoeve, Jan

EB22

lecturer-in-charge

**Offered in the following programmes in 2024-2025**

[Master of Science in Teaching in Economics\(main subject Business Administration\)](#)

**crdts**

4

**offering**

A

[Master of Science in Business Administration\(main subject Taxation\)](#)

4

A

**Teaching languages**

Dutch

**Keywords**

Income tax, personal income tax, taxable amount, computation of the tax, tax return

**Position of the course**

Undoubtedly the personal income tax is one of our main tax systems, given the number of taxpayers submitted to this tax and its budgetary impact. Moreover the legislation on personal income tax contains a significant number of essential provisions to which is referred in other parts of our income tax system. The basis knowledge which a master student should have acquired during his bachelor studies, is extended and deepened in the master program, so that the student acquires an in-depth knowledge of the personal income tax.

**Contents**

The definition of concepts used in the WIB 1992

The taxable amount for the various categories of income, among other things:

- property income
- profits from industrial, Agricultural and commercial activities
- proceeds from a liberal profession
- salaries
- pensions
- miscellaneous income
- expenses deductible from the total net income and other tax incentives, with special attention for the tax aspects of financing the acquisition of real estate;
- computation of the tax
- the tax return for the personal income tax

**Initial competences**

Concepts, principles and standards of different topics in Law.

This course builds on certain learning outcomes of the following course units: introduction to Law, Private Law and Commercial and Economic Law.

**Final competences**

- 1 Calculating of property income, movable assets income, earned income and miscellaneous income.
- 2 file a more complex tax return.
- 3 Insight into the structure of the personal income tax.
- 4 Being able to analyse concrete cases using different legal sources.
- 5 Being able to search and use the most recent legal sources.
- 6 Being able to explain that there are different interpretations and opinions of fiscal rules.

**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, with interaction with the students.

**Study material**

Type: Handbook

Name: Handboek Personenbelasting

Indicative price: € 42

Optional: yes

Language : Dutch

Author : Inge Van De Woestyne

ISBN : 978-9-40001-927-0

Number of Pages : 908

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

There is room for questioning during or after classes.

On request additional meetings between students and teacher can be arranged for supplementary explanation on certain topics of the course.

**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**

Written examen

**Calculation of the examination mark**

End-of-term evaluation 100%