

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 1) Dutch Gent lecture

Lecturers in academic year 2024-2025

Ruysschaert, Stefan EB22 lecturer-in-charge

Offered in the following programmes in 2024-2025

	crdts	offering
Master of Science in Teaching in Economics(main subject Business Administration)	3	A
Master of Science in Business Administration(main subject Taxation)	3	A

Teaching languages

Dutch

Keywords

VAT, European law, accountancy

Position of the course

VAT is a very technical branch of the (European) tax law, which evolves continuously. From the study of the VAT Directive and the law of the Court of Justice, the transposition in Belgian law is studied. The national law is discussed.

Contents

A number of current topics are examined in depth. Examples: public authorities and VAT, non-profit and VAT, real estate rental and VAT, ...

Initial competences

VAT Basics is recommended.

Final competences

- 1 Ability to detect a VAT problem and to find a solution for it.
- 2 Be able to understand a client needs and to help to determine his position against the tax authorities.
- 3 The capacity to think in a scientific manner and act through analysis of European VAT jurisdiction.
- 4 Ability to deal with complex (trans) national tax issues.
- 5 Debate VAT Problems.

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

Conditions for exam contract

Access to this course unit via an exam contract is unrestricted

Teaching methods

Lecture

Extra information on the teaching methods

Lecture, with emphasis on the interaction with the students. Cases are treated collectively in class.

Study material

Type: Handbook

Name: VAT for Economists A Guide for Businesses Operating Cross-Border'

Indicative price: € 40

Optional: yes

Author : Stefan Ruyschaert

ISBN : 978-9-04661-199-9

Number of Pages : 160

Type: Handbook

Name: Grondbeginselen van de btw, Deel 1

Indicative price: € 45

Optional: no

Author : Stefan Ruyschaert

ISBN : 978-9-04661-200-2

Number of Pages : 300

References

Course content-related study coaching

Questions during or outside class. At the request of students meetings can be organized with the teacher for additional explanations of some parts of the course.

Questions may also be send by e-mail.

Assessment moments

end-of-term assessment

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

Written assessment with multiple-choice questions, Written assessment with open-ended questions

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

Written assessment with multiple-choice questions, Written assessment with open-ended 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 exam with open questions and multiple choice.

Calculation of the examination mark

periodic evaluation (100%)