

**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**

Master of Science in Teaching in Economics(main subject Business Administration)

**crdts**

3

**offering**

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%)