

## Local and Regional Taxes (F710320)

**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**

De Meyere, Luc

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**

Municipal and province taxes, Actual *tax authority* of the regions , Inheritance tax, gift tax, sales law and distribution law

**Position of the course**

Local taxes: As more and more local governments are searching for new sources of income in order to finance the expenses, which are attended by the extended competences, the importance of local taxes has increased considerably in recent years.

The jurisdiction also shows that disputes are increasing, whereby an insight in the matter is necessary.

The same applies to the regional taxation.

Regional taxes: The regions have the disposal of a fiscal autonomy which is used to introduce new taxes.

In addition, a number of Federal taxes were transferred to the regions, such as legacy duties and *registration fees*, about which the Flemish legislator has included a separate regulation in the Flemish code taxation, under the heading of inheritance tax, gift tax, sales law and distribution law.

The purpose of this part of the training consists in obtaining insights in the fiscal competences of the local and regional authorities, the restrictions of these competences, the rules regarding the settlement and *collection* of the taxes, *and so on/etc.*

**Contents**

A. Local taxes

1. Competences of the local governments in fiscal matters (fiscal autonomy)
2. Restrictions of the fiscal competences
3. Settlement and *collection*

B. Regional taxes

1. Competences and restrictions of competences
2. Discussion of several Flemish environmental taxes
3. Flemish vacancy *taxes*

C. Inheritance tax (Flemish code taxation)

Taxable object; tax payers; taxable foundation; rates; reductions; exemptions and methods of collection;

D. Registration duty: Sales law, lease (rental agreement), distribution law and gift law (Flemish code taxation and Federal registration duty)

1. Taxable object; tax payers; taxable foundation; rates; reductions; exemptions and methods of collection;

### **Initial competences**

A basic knowledge of legal and general tax notions is recommended

### **Final competences**

- 1 Knowing the competences to levy local taxes
- 2 Knowing and apply the restrictions of the competences to levy local taxes.
- 3 Be able to look up and apply the rules of local tax litigation (investigation, control, objection).
- 4 To distinguish regional taxes.
- 5 Registration law and registration duty: knowing and apply the levy rules, using the law.
- 6 Inheritance tax: knowing and apply the levy rules, using the law.
- 7 Be able to situate, look up and apply the litigation rules (investigation, control, objection) concerning inheritance and registration duty.
- 8 - Being able to use the various applicable law

### **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, focusing on the interaction between the students. Cases are collectively treated during class

### **Study material**

Type: Handbook

Name: Praktisch registratie- en erfbelasting basisbeginselen 2024

Indicative price: € 32

Optional: no

Language : Dutch

Author : Bart Chiau - Eddy Debruyne

Additional information: Uitgeverij VAN IN

Type: Handbook

Name: Wetboek lokale belastingen in het Vlaams Gewest

Indicative price: € 100

Optional: no

Language : Dutch

Author : Luc De Meyere

Type: Slides

Name: Slides and texts

Indicative price: Free or paid by faculty

Optional: no

Additional information: available on Ufora

### **References**

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

Questionnaire during or outside class.

Meetings with the teacher can be arranged, upon request of the students, to obtain further explanation about certain parts of the subject.

**Assessment moments**

end-of-term assessment

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

Written assessment with open-ended questions

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

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 examination, with open questions, applications and cases.

**Calculation of the examination mark**