

Tax Strategy (F710375)

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 Groote, Bertel

EB22

lecturer-in-charge

De Wielemaker, Els

EB22

co-lecturer

Verleyen, Isabelle

EB22

co-lecturer

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

Tax planning, estate and succession planning, inheritance, movable and immovable property, income planning, choice of legal form

Position of the course

The integration of/interaction between various branches of (tax) law are central in the course. Answering a question relating to "planning" students learn to assess "planning techniques" critically, taking into account the purpose of planning (that can be related to civil law or to tax law, corporate law or labour law/social security) and their characteristics and consequences. Moreover, the course deals with a case-oriented and creative exploration of the questions concerning the application and interpretation of the appropriate legislation. The possible influence of trans-border characteristics of a case on planning will be pointed out to the students as well.

Contents

The course is composed of a selection of various topics that are relevant for strategic decision with tax-related/legal consequences. Guest lecturers, disposing of specific expertise and/or valuable practical experience, can be invited to cover with some of the topics.

Topics that can for instance be dealt with are inter alia: gift, wills and succession, family owned company, legislation concerning tax abuse, matrimonial regimes, salary planning, fiscal investment climate, choice for a « type of company », vehicles for control, investment decisions, transfer pricing.

Initial competences

Final competences

- 1 Develop/assess a technique in the field of tax planning by applying the relevant provisions (civil law, tax law, corporate law) in an integrated way and taking into account the specific purpose of planning.
- 2 Analyse questions of planning and apply to them the relevant legislation in a critical, creative and strategic way.
- 3 Consult legal information/information (legislation, circular letters, legal literature,...) regarding taxation in a purposeful and precise way

- 4 Assess a question in tax planning in a motivated and reasoned way, making use of the sources and methods that are accepted in legal and tax research.
- 5 Be attentive for the evolutions in the branches of law that are relevant for the field of tax planning.
- 6 Express themselves on problems in the field of tax planning in a clear, accurate and professional way.
- 7 Creatively suggest solutions for questions of planning within the limits of the applicable legislation and reflect on them.

Conditions for credit contract

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

Conditions for exam contract

This course unit cannot be taken via an exam contract

Teaching methods

Seminar, Lecture

Extra information on the teaching methods

Formal lectures, during which students are expected to contribute in an active way (response college).

Moreover, students are expected to participate in a two day residential seminar.

During the seminar they work in a team, coached by teachers and experts from practice, on a case. The assignment consists in developing, presenting and defending a tax-oriented/legal strategy for the case. The assignment allows the students to enhance independently, in an authentic context domain-specific as well as competences and to train their professional attitudes. The student especially learns to understand and apply in an integrated way different legal (sub) domains that determine a legal problem.

The students will be informed, inter alia by means of the electronic learning platform, on practical and content-related issues of the residential seminar (date, location, expected cost, nature and objectives of the assignment, the expected results and criteria for evaluation,...).

Students that for a well-grounded reason cannot participate in the residential seminar will be given an alternative assignment. They'll have to develop individually a case regarding tax planning and write a paper on it (approx. 20 pages). They moreover have to defend the paper.

Study material

Type: Handbook

Name: Wetboek Accountancy en Fiscaliteit (vol. 1 en vol. 2) (uitgeverij Larcier/Intersentia)

Indicative price: € 65

Optional: no

Additional information: The most recent version

Type: Slides

Name: Slides

Indicative price: Free or paid by faculty

Optional: no

Language : Dutch

Available on Ufora : Yes

Additional information: Slideshows are available via the learning platform. The learning platform also provides background information and/or a reader. The study costs here refer to printing costs. For students, it is important to use recent study materials due to the evolving nature of the law. Additionally, when using study materials later, they should be aware that changes in case law, legislation, etc., may render the material no longer relevant.

Type: Excursion

Name: Residential seminar

Indicative price: € 150

Optional: no

Additional information: Students will be informed in advance during class and via the electronic learning platform.

References

References to sources that are relevant for topics that are dealt with during the lessons can be made available on the electronic platform.

Course content-related study coaching

Students can address the lecturer with their questions in the margin of the course activities.

Assessment moments

end-of-term and continuous assessment

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

Oral assessment

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

Oral assessment

Examination methods in case of permanent assessment

Assignment

Possibilities of retake in case of permanent assessment

examination during the second examination period is not possible

Extra information on the examination methods

First and second examination time: oral examination (closed book). Students have the opportunity to make a written preparation. Students are allowed to use a statute book.

Students are informed during the lessons and via the electronic learning platform with regard to the outcomes that are expected from them during the residential seminar. They'll be informed as well on the evaluation method and the evaluation criteria.

There is no retake for the project (residential seminar) in the second examination period nor for the alternative paper.

The score that was obtained for the project or paper during the first examination period will be transferred to the second examination period.

The student cannot pass the course if he fails for the 'exam'. If the average is 10 or more, the score will be reduced to 9/20.

A Student that does not participate in the project or a student that does not (timely) hand in the paper can neither pass. If his average result is 10 or more but he did not participate in the project, the score will be reduced to 9/20 as well.

Calculation of the examination mark

Exam: 16/20

Assignment (project): 4/20