

## Estate Tax (B000004)

Due to Covid 19, the education and evaluation methods may vary from the information displayed in the schedules and course details. Any changes will be communicated on Ufora.

**Course size** *(nominal values; actual values may depend on programme)*  
**Credits** 3.0      **Study time** 90 h      **Contact hrs** 39.0 h

### Course offerings in academic year 2021-2022

A (semester 2)      Dutch      Gent

### Lecturers in academic year 2021-2022

Delanote, Mark      RE21      lecturer-in-charge

**Offered in the following programmes in 2021-2022**      **crdts**      **offering**

### Teaching languages

Dutch

### Keywords

Estate Tax , Estate planning , estate declaration

### Position of the course

The notary and his assistants are confronted daily with the Estate Tax Code. First of all, from way back, he is charged by his clients with the drawing-up of the estate declaration in case of decease. Taken into account the liabilities of the notary in that perspective, it is important that he obtains a profound insight in the applicable legislative rules. Therefore, extra attention is paid to the *ratio legis* of the legal provisions studied and to the aspects that are of great importance to the practice of the estate declaration. Thereupon, the notary is more and more requested to draw up an estate planning. He is then, among others, requested to keep down the cost of the estate tax in case of decease. Therefore, the basis reflections of the fiscal estate planning are taught, and the students are familiarized with the rules of thumb of this discipline. The purpose is also to raise the students' interest in the discipline of estate planning, so that they will, in their future professional life, pay enough attention to the matter.

### Contents

Profound study of the contents of the different chapters of the estate tax code, namely:

- O. The general principles with regard to estate tax with special emphasis on the regional character of the matter.
- I. The way the estate is taxed, with emphasis on "fiction stipulations".
- II-III. The taxable assets and the evaluation of tax assets.
- IV. The acceptable liabilities.
- V. The drawing-up of estate declaration.
- VI. The tariff of taxes, with emphasis on the tariff system in the Flemish Region, an accurate description of the categories of persons that are subject to the different tariff groups in the Flemish Region and finally an approach from the practice of estate planning.
- VII. Exemptions and reductions, with, among others, art. 60 bis and art. 48 (family home) of the Flemish Estate Tax Code.
- VIII. The settlement of the taxes.
- IX. The payment of taxes and fines.
- X. State guarantees
- XI. Obligations imposed on third parties in order to ensure the correct levy of the estate taxes, due to the decease of residents.
- XII. Evidence with emphasis on the rule couched in art. 108 of the Estate Tax code and on the

general anti-avoidance rule.

XIII. Penal provisions

XIV. Tax refund

XV. Prescription

### **Initial competences**

Profound study of the law of family property (law of inheritance, gifts and wills, and a part of law of ante nuptial settlement (partition of common property and settlement conditions)).

Knowledge of other disciplines of Civil Law (law of persons, family law, law of obligations and law of property) and of private international law.

### **Final competences**

1 Having profound knowledge of the functioning of the system of the estate tax code.

2 Having insight into the connections between the different chapters of the code.

3 Ability to analyse a real-life case and of correctly applying the stipulations of the estate tax code to this real-life case.

4 Ability to give advice with a scientific basis in a real-life case of estate planning.

5 The willingness to take a refresher course in a matter in evolution.

6 Being Accurat and logic in legal reasoning and reserve when it comes to formulating advices.

### **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**

Lecture

### **Extra information on the teaching methods**

Formal lectures with an interactive approach and with practical exercises to illustrate the rules of law.

At the end of the courses, real-life cases will be examined.

### **Learning materials and price**

\* documentation provided by the lecturer

\* recent version of the Estate Tax Code

Price study material

Student price handbook appr. 30 EUR.

### **References**

- J. DECUYPER, Successierechten, Mechelen, Kluwer (annual update).

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

The lecturer is available after appointment.

The subject matter is suitable for private study.

The exercises are extensively discussed with the students.

### **Evaluation methods**

end-of-term evaluation

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

Written examination

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

Written examination

### **Examination methods in case of permanent evaluation**

### **Possibilities of retake in case of permanent evaluation**

not applicable

### **Extra information on the examination methods**

Written exam (with estate tax code and civil code).

Several cases to be solved and a series of short, theoretical questions.

The exams tests knowledge, insight, legal thinking, technical skills and written communication skills.

**Calculation of the examination mark**