Registration Taxes (B000122)

Due to Covid 19, the education and assessment 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	30.0h

Course offerings and teaching methods in academic year 2021-2022

A (semester 1)	Dutch	Gent	lecture	30.0h

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

Tax law, registration taxes

Position of the course

Registration taxes traditionally are the most judicial taxes in Belgium notaries and their assistants are confronted with. It is absolutely necessary that they master this subject. The objective of this course is to give the students a thorough knowledge of registration taxes and to teach them the autonomous and critical use of the sources. The emphasis is on the principles and on regulations.

Contents

- General principles (a.o. the scope and obligation to register acts).
- Specific parts in which the different registration taxes are analysed (transfer of immovable goods, donations, …).
- The emphasis is put on the Flemish registration rights

Initial competences

The course Registration taxes requires a normal knowledge and capacity to apply the thinking and working methods in tax law. This supposes that the students have followed a course Tax Law in their Bachelor or initial Master in Laws.
A knowledge of civil law is required.
The admissibility terms were determined by the Faculty of Law.

Final competences

1 Having a thorough knowledge of registration taxes
2 Having a scientific knowledge of the relation and interaction with general tax law, estate lax and private law
3 Mastering the scientific-legal research methodology of the subject;
4 ability to analyse the texts and sources thoroughly and critically, also in other languages than Dutch
5 ability to identify problems, with a sense of synthesis
6 ability to scientific-legal research
7 ability to scientific-legal research
8 ability to advise concretely about tax avoidance
9 readiness to self-study and life long learning
10 Having a juridical scientific attitude
11 autonomy, creativity, critical attitude and sense of responsibility.

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

The teaching methods of the course Registration taxes are a combination of:
- ex cathedra lessons (with practical examples);
- self-study.

Learning materials and price

- Code of Registration taxes, Civil code and Company code and Estate Tax Code;
- a syllabus and readings made disposable by the professor.
COST: 7 EUR.

References

The references are mentioned in the syllabi. See a.o.:
- F. WERDEFROY, Registratierechten, Kluwer, (annual update).

Course content-related study coaching

The course Registration taxes does not require much individual coaching, because it concerns the most classical and most juridical field of Belgian tax law. The literature is so classical, good and detailed that it allows self-study in the best possible way. One finds an answer to all questions in literature.

Assessment moments

end-of-term assessment

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

Written examination

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

Written examination

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Extra information on the examination methods

100 % periodical: written examination about 10 short cases to be solved, with use of codes.

Calculation of the examination mark