

Tax Law (B001333)

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	<i>(nominal values; actual values may depend on programme)</i>			
Credits 6.0	Study time 180 h	Contact hrs	60.0 h	
Course offerings and teaching methods in academic year 2021-2022				
A (semester 2)	Dutch	Gent	lecture: plenary exercises	7.5 h
			lecture	52.5 h

Lecturers in academic year 2021-2022

Van De Woestyne, Inge RE21 lecturer-in-charge

Offered in the following programmes in 2021-2022

	crdts	offering
Bachelor of Laws in Laws	6	A
Linking Course Master of Laws in Laws	6	A
Preparatory Course Master of Laws in Laws	6	A

Teaching languages

Dutch

Keywords

Income taxes, income tax, corporate tax, vat, tax procedure

Position of the course

In this course students are made familiar with the Belgian tax system. An overview is given of the various existing taxes, the division into direct and indirect taxes, the tax competences of the different authorities (cities, provinces, regions, federal state), the general tax principles, the distribution of tax competences among different states, ... Subsequently the income tax is studied in detail. The main aspects of corporate tax, vat and tax procedure are also studied.

Students are made familiar with the different sources of tax law (legislation, case law, administrative and legal doctrine) to enable lifelong learning. The use of the code provides an insight into the structure of tax law. This makes it possible to interpret independently subsequent amendments. Students acquire the thinking and working methods necessary to situate tax problems they will meet in their latter professional life and to solve them in an independent, creative and critical way.

After this course, students who want to specialize in tax law are prepared for courses offered in the master program : Income taxation, Corporate taxation, VAT-law, International tax law, European tax law, Tax procedure ...

Contents

- Basic concepts
- Competences
- General principles
- Income tax (scope, base, calculation)
- Corporate tax (scope, base, calculation)
- VAT
- Tax procedure

Initial competences

The knowledge of civil law, commercial law, company law and the accounting process is required.

Final competences

- 1 -Knowledge of and insight in the structure of Belgian tax law and its historical evolution.
- 2 -Scientific knowledge of the connection and interaction between tax law and civil law, company law, commercial law and accounting law.
- 3 -Knowledge of the scientific-legal research methodology and ability of using it.
- 4 -Ability to analyse texts and sources in the field of tax law.
- 5 -Detecting tax problems and analysing these in a scientific-legal way.
- 6 -Formulation of a legal argumentation in the field of tax law.

- 7 -Developing an attitude of self-study and lifelong learning.
- 8 -Being aware of the responsibility of a legal profession.
- 9 -Evaluating the contribution of tax law to sustainability and formulating suggestions for strengthening it.

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

Access to this course unit via an exam contract is unrestricted

Teaching methods

Lecture, lecture: plenary exercises

Learning materials and price

Fiscaal recht in essentie, Intersentia, most recent edition
PowerPoint (Ufora)
The main tax codes (with no annotations) : WIB 1992 and VAT code

References

J.J. Couturier, B. Peeters and N. Plets, Belgisch belastingrecht, Antwerpen, Maklu
Tiberghien - Handboek voor fiscaal recht, Mechelen, Kluwer

Course content-related study coaching

Students can ask questions after classes or after making an appointment.

Evaluation methods

end-of-term assessment

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

Written examination with open questions, written examination with multiple choice questions

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

Written examination with open questions, written examination with multiple choice questions

Examination methods in case of permanent evaluation

Possibilities of retake in case of permanent evaluation

not applicable

Calculation of the examination mark

50% multiple choice
50% open questions