

## Tax Law (B001333)

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.

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

### Lecturers in academic year 2021-2022

Van De Woesteyne, Inge RE21 lecturer-in-charge

### Offered in the following programmes in 2021-2022

	<b>crdts</b>	<b>offering</b>
<a href="#">Bachelor of Laws in Laws</a>	6	A
<a href="#">Linking Course Master of Laws in Laws</a>	6	A
<a href="#">Preparatory Course Master of Laws in Laws</a>	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 an 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: plenary exercises, Lecture

#### **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.

#### **Assessment moments**

end-of-term assessment

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

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

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

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

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

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

not applicable

#### **Calculation of the examination mark**

50% multiple choice  
 50% open questions