

## VAT-Law (B001692)

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** 6.0      **Study time** 180 h      **Contact hrs** 45.0 h

**Course offerings and teaching methods in academic year 2021-2022**

A (semester 1)      Dutch      Gent      lecture      45.0 h

**Lecturers in academic year 2021-2022**

Peeters, Bart      RE21      lecturer-in-charge

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

	crdts	offering
<a href="#">Master of Science in Teaching in Social Sciences (main subject Laws)</a>	6	A
<a href="#">Master of Laws in Laws</a>	6	A

**Teaching languages**

Dutch

**Keywords**

Value added tax, taxable persons, taxable transactions, VAT-exemptions, tax deduction

**Position of the course**

The main objective of this course is to give a basic insight into the Belgian VAT-system, implementing the European legislation; special attention is paid to the taxable persons, the taxable transactions, exemptions and the tax deduction.

Starting from the European VAT-Directives and from the basic principles of the Belgian tax law the course analyzes the VAT implications of transactions in a commercial environment. The theoretical concepts are illustrated with examples.

**Contents**

- General introduction
- Taxable person
- Taxable transactions
- Place and time of taxable transactions
- Tax basis and rate
- Exemptions
- Tax deduction and restitution

**Initial competences**

The VAT-course prerequisites insight into the Belgian tax system and a basic knowledge of accounting, as gained during the bachelor cycle.

**Final competences**

Knowledge

- To get a sound insight into the economic and legal structure of VAT;
- To understand the concepts taxable person, inclusive his rights and duties;
- To get a thorough knowledge of taxable transactions;
- To rule the scientific research methodology in law.

Skills

- Sound and critical analysis of texts and sources
- Self-reliance in solving VAT problems and their tax consequences
- Setting a VAT-problem into the Belgian tax regulations
- Ability to scientific research in VAT

Attitudes

- Willingness to self-study and permanent education
- Self-reliance, creativity, critical attitude and sense for responsibility
- Sense for pluridisciplinarity

### **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**

Ex cathedra teaching-method of the theory., with active participation required

### **Learning materials and price**

Slides, additional documents and notes during the course.

A handbook is not necessary, but students will be referred to some interesting basic books, without any of them being favored.

### **References**

The references to juridical studies and legal sources are given in the slides and/or additional documents.

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

During the courses examples will be provided, whereas also additional exercises will be included in the added documents. Students will be provided with all answers on a separate document, leaving the possibility to make exercises and be confronted with answers.

### **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**

Assignment

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

examination during the second examination period is possible

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

One part of the examination concerns a written examination: knowledge of the theory and the application of VAT to practical situations will be challenged, in order to evaluate the understanding of concepts of, the relationships in and the application of the VAT-regulations. The examination tests the knowledge and the understanding of the law. The use of Tax codes is allowed all the time.

A second part consists of summarizing and evaluating a foreign recent (max 2 years old) judgment of a local court in another EU Member state. Students are asked to look up this judgment, evaluate it under the applicable law system and confront it with the EU Directive. In a second step they have to describe how the case would have been solved under the Belgian VAT regulations. This analysis has to be written down in a paper.

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

- 50 % written exam
- 50 % paper

Students who do not participate in all evaluations will be declared as unsuccessful for this course. In concrete terms, this means that if the final score is nevertheless a figure of ten or more out of twenty, the final score will be reduced to a figure of 7/20.