

## Income Taxation (B001704)

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	microteaching	10.0 h
			lecture	35.0 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
<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

Taxable income, calculation of income tax, tax reductions, tax credits

### Position of the course

This course builds on the knowledge acquired in the basic course in tax law. The elements necessary to determine the taxable income of a taxable person are discussed. Before the tax payable can be calculated, the taxable income of married couples, legal and de facto cohabitants needs to be allocated to the individual taxpayer. The types of income that were not handled during the basic course are studied: profits and benefits from a previous professional activity, remuneration of assisting spouses and pensions. After the amount of the total net income is determined, maintenance funds that would have been paid have to be deducted to arrive at the taxable income. When the taxable income is determined, several steps are still needed before the amount of income tax payable is finally known. Numerous tax reductions have to be taken in account, as well as tax credits. Due to the partial regionalization of the income taxation, a significant amount of federal income tax measures have become regional. Students are divided into small groups. Each group examines and analyzes a scientific article from a law magazine regarding a topic from the personal income tax. The content is presented to fellow students.

### Contents

- Scope of income tax
- Determination of the taxable income
- Deductible amounts
- Tax reductions
- Tax credits

### Initial competences

This course supposes a basic knowledge of tax law.

### Final competences

- 1 Scientific knowledge of income taxation.
- 2 Understanding of the structure of income taxation.
- 3 Interpret and reconstruct a tax assessment.
- 4 Having a scientific knowledge of the relation and interaction of income taxation with other branches of law.
- 5 Ability of using the research methodology.
- 6 Analyzing problems in a team, organizing thoughts logically and inform an audience.
- 7 Applying existing tax rules to new situations.
- 8 Following discussions within income taxation.
- 9 Detecting loopholes in the tax legislation.
- 10 Formulating creative solutions.
- 11 Developing an attitude of self-study and lifelong learning.
- 12 Sense of accuracy in juridical analysis.
- 13 Sense of responsibility in relation to the taxpayer

#### **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, microteaching

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

microteaching : presentation of a scientific article

#### **Learning materials and price**

Inge Van De Woestyne, *Handboek Personenbelasting*, Intersentia (most recent edition)  
 Belgian Income Tax Code  
 PowerPoint (Ufora)

#### **References**

Luc Maes en Nicole Plets (eds.), *Handboek Personenbelasting*, Kluwer

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

Students can ask questions during the lectures or at any other time.

#### **Evaluation methods**

end-of-term and continuous assessment

#### **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**

Written examination, skills test

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

examination during the second examination period is possible

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

Periodic evaluation : written examination with open questions  
 Permanent evaluation : 1) written test (case(s)) 2) presentation

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

Periodic evaluation : 50%  
 Permanent evaluation : 1) written test 25% 2) presentation 25%