


6 credits

15.0 h + 15.0 h

Q1

Teacher(s)	Thilmany Jean ;
Language :	French
Place of the course	Mons
Prerequisites	/ <i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Main themes	Studies of the tax implications of transactions involving the following elements: <ul style="list-style-type: none"> • Share capital and fiscal capital: constitution, increase, reduction and repayment of capital; • Revaluation gains; • Tax-free reserves (investment reserve, subsidies, etc.); • Capital gains realised; • Transferring a universality of assets or a branch of activity; • Dividends; • Share redemption; • Liquidation.
Aims	1 On completion of this course, students will be able to master the short- and long-term tax implications of the main transactions performed by a company. ----- <i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i>
Evaluation methods	Written examination
Teaching methods	Lectures illustrated by case studies. Exercises integrated during lectures.
Bibliography	<ul style="list-style-type: none"> • Le régime fiscal des sociétés holdings en Belgique, Ch. Cheruy, Larcier Ed., 2008 • Manuel pratique d'impôt des sociétés, L. Deklerck, Larcier Ed., 2013 • Maîtriser l'impôt des sociétés, D. Darte et Y. Noël, Edipro, 2018
Other infos	Course notes and PowerPoint files
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Corporate Tax	FISE9CE	6		
Master [120] in Management (shift Schedule 2)	FEHC2M	6	MGEHC2149	